

# Minute

## Policy and Resources Committee

Tuesday, 20 June 2023, 09:30.

Council Chamber, Council Offices, School Place, Kirkwall.



## Present

Councillors James W Stockan, Heather N Woodbridge, Graham A Bevan, Stephen G Clackson, Alexander G Cowie, David Dawson, P Lindsay Hall, Steven B Heddle, Kristopher D Leask, W Leslie Manson, James R Moar, Raymond S Peace, John A R Scott, Gwenda M Shearer, Gillian Skuse, Jean E Stevenson, Ivan A Taylor, Mellissa-Louise Thomson, Owen Tierney and Duncan A Tullock.

## Clerk

- Hazel Flett, Service Manager (Governance).

## In Attendance

- Oliver D Reid, Chief Executive.
- Stephen Brown, Chief Officer, Orkney Health and Social Care Partnership.
- Karen Greaves, Corporate Director for Strategy, Performance and Business Solutions.
- Hayley Green, Corporate Director for Neighbourhood Services and Infrastructure.
- Gareth Waterson, Corporate Director for Enterprise and Sustainable Regeneration.
- James Wylie, Corporate Director for Education, Leisure and Housing.
- Gavin Mitchell, Head of Legal and Governance.
- Lynda Bradford, Head of Health and Community Care (for Items 1 to 9).
- Andrew Groundwater, Head of Human Resources and Organisational Development.
- Erik Knight, Head of Finance (for Items 1 to 5.1).
- Kenny MacPherson, Head of Property, Asset Management and Facilities (for Items 22 and 23).
- Lorna Richardson, Head of Neighbourhood Services (for Items 12 to 22).
- Alex Rodwell, Head of Improvement and Performance.
- David Custer, Service Manager (Engineering) (for Items 20 to 22).
- David Sawkins, Deputy Harbour Master (Strategy and Support) (for Items 11 to 21).
- Shaun Hourston-Wells, Acting Strategic Planning Lead (for Items 1 to 5).

## Observing

- Inga Burton, Service Manager (Sustainable Regeneration and Arctic) (for Items 10 to 13).
- William Moore, Service Manager (Improvement and Performance) (for Items 1 to 10).
- Kirsty Groundwater, Communications Team Leader (for Items 1 to 25).

## **Apology**

- Councillor Rachael A King.

## **Declarations of Interest**

- Councillor Stephen G Clackson – Item 25.
- Councillor P Lindsay Hall – Item 25.
- Councillor Gwenda M Shearer – Item 10.
- Councillor Mellissa-Louise Thomson – Item 25.
- Councillor Heather N Woodbridge – Items 24 and 25.

## **Chair**

- Councillor James W Stockan.

### **1. Disclosure of Confidential Information**

The Committee noted that the public required to be excluded from the meeting for consideration of Item 22, as the business to be discussed involved the potential disclosure of confidential information of the class described in Section 50A(3)(a) of the Local Government (Scotland) Act 1973 as amended.

### **2. Disclosure of Exempt Information**

The Committee noted the proposal that the public be excluded from the meeting for consideration of Items 23 to 26, together with Appendix 3 of Item 20, as the business to be discussed involved the potential disclosure of exempt information of the classes described in the relevant paragraphs of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

### **3. Detailed Revenue Budgets**

After consideration of a joint report by the Chief Executive, the Corporate Director for Enterprise and Sustainable Regeneration and the Head of Finance, copies of which had been circulated, the Committee:

Noted:

**3.1.** That, on 7 March 2023, when setting the budget and Council Tax levels for 2023/24, the Council delegated powers to the Head of Finance, in consultation with the Chief Executive and the Section 95 Officer, to prepare and distribute a detailed budget incorporating all the budget adjustments agreed by the Council, and any settlement updates and/or clarifications unknown as at 23 February 2023.

**3.2.** That the Scottish Government revenue grant funding to the Council for financial year 2023/24 had been confirmed at £89,936,000.

**3.3.** That the General Fund revenue budget for financial year 2023/24 had now been set at £100,777,600.

The Committee resolved to **recommend to the Council**:

**3.4.** That detailed revenue budgets for financial year 2023/24, in respect of the undernoted services, attached as Appendix 1 to this Minute, be approved:

- General Fund Services.
- Housing Revenue Account.
- Scapa Flow Oil Port.
- Miscellaneous Piers and Harbours.
- Orkney College.
- Corporate Holding Accounts.
- Strategic Reserve Fund.
- Orkney Islands Council Pension Fund.

#### **4. Medium Term Financial Strategy**

After consideration of a joint report by the Chief Executive, the Corporate Director for Enterprise and Sustainable Regeneration and the Head of Finance, together with an Equality Impact Assessment, copies of which had been circulated, the Committee:

Noted:

**4.1.** That the Medium Term Financial Strategy served as a key planning document for the use of resources over the medium-term.

**4.2.** That the Medium Term Financial Strategy drew information from a variety of policies which had been developed to provide the financial framework within which the Council operated, where appropriate.

**4.3.** The key principles of the Medium Term Financial Strategy, as outlined in section 4 to the joint report by the Chief Executive, the Corporate Director for Enterprise and Sustainable Regeneration and the Head of Finance.

**4.4.** That, based on assumptions made in developing the Medium Term Financial Strategy, the Council Tax increases currently anticipated to be required to achieve the Scottish average during the term of this Council, were set out in section 5 of the joint report by the Chief Executive, the Corporate Director for Enterprise and Sustainable Regeneration and the Head of Finance.

The Committee resolved to **recommend to the Council**:

**4.5.** That the updated Medium Term Financial Strategy, for the period 2023/24 to 2027/28, attached as Appendix 2 to this Minute, be approved.

## 5. Performance Monitoring

### 5.1. Strategy, Performance and Business Solutions

After consideration of a joint report by the Corporate Director for Strategy, Performance and Business Solutions, the Corporate Director for Enterprise and Sustainable Regeneration and the Corporate Director for Neighbourhood Services and Infrastructure, copies of which had been circulated, the Committee:

Scrutinised:

**5.1.1.** Progress with actions in the former Chief Executive's Service and Corporate Services' Service Plans, for the period 1 October 2022 to 31 March 2023, as set out in section 3 and Annex 1 to the joint report by the Corporate Director for Strategy, Performance and Business Solutions, the Corporate Director for Enterprise and Sustainable Regeneration and the Corporate Director for Neighbourhood Services and Infrastructure.

**5.1.2.** The performance indicators for the Strategy, Performance and Business Solutions service for the period 1 October 2022 to 31 March 2023, as set out in Annex 2 to the joint report by the Corporate Director for Strategy, Performance and Business Solutions, the Corporate Director for Enterprise and Sustainable Regeneration and the Corporate Director for Neighbourhood Services and Infrastructure.

The Committee resolved to **recommend to the Council:**

**5.1.3.** That the undernoted actions, that had been progressed to completion, be closed:

- Former Chief Executive's Service Service Plan:
  - 11 – Feedback – develop a programme of service user satisfaction surveys across the Council.
- Former Corporate Services' Service Plan:
  - 02 – Pay and Grading Structure Review – undertake a review of the Council's pay and grading structure in line with national commitments.
  - 07 – Procurement – progress where possible Phase 2 of the Change Review of Procurement.
  - 12 – Electronic Document and Records Management System – develop an Electronic Document and Records Management System for the Council.
  - 13 – Online Applications for Licensing – develop online facility for submission of licence applications as Phase 2 of the Customer Service Platform project.

**5.1.4.** That, as this was the last performance monitoring report on the former Chief Executive's Service and Corporate Services' Service Plans, the undernoted actions, which had not progressed to completion, be considered for inclusion in the relevant Directorate Delivery Plans:

- Former Chief Executive's Service Plan:
  - 02 – Capital Strategy – develop a long-term capital strategy.
  - 09 – Change Programme – Projects – support the service leads in the progress to completion of Change Programme projects.
- Former Corporate Services' Service Plan:
  - 05 – Office Accommodation Review – establish a fully costed options analysis (pre-CPA1) for Council Headquarters at School Place, which also takes account of the outcome of the Change Review into Asset Management.
  - 06 – Asset Management – progress where possible Phase 2 of the Change Review of Asset Management.
  - 08 – Digital Strategy – review and update the current Digital Strategy and develop a new Digital Strategy Action Plan. Focus for this second iteration to be on practical service improvements for Orkney citizens.
  - 10 – Participatory Budgeting – working with colleagues in finance, explore options to further develop Participatory Budgeting (PB) in line with national policy drivers and the Council's strategic plan, and move the Council towards readiness to meet its 1% budget target for mainstream PB. Inclusion of mainstream PB in Council budget for 2021 to 2022.
  - 11 – Locality Plan – progress the Locality Plan 2018 to 2021 for the non-linked isles. Working with colleagues in Development and Marine Planning, widen the use of the Place Standard for consultation and analysis of local communities across Orkney and develop one or more locality plans for additional selected areas to be agreed by the Orkney Partnership Board.

## **5.2. Orkney Health and Care**

After consideration of a report by the Chief Officer, Orkney Health and Social Care Partnership, copies of which had been circulated, and after hearing a report from the Acting Strategic Planning Lead, the Committee:

Scrutinised the performance of Orkney Health and Care Council delegated services for the reporting period 1 October 2022 to 31 March 2023, as set out in sections 3 and 4 and Appendices 1 to 3 to the report by the Chief Officer, Orkney Health and Social Care Partnership.

## **6. Council Delivery Plan 2018 to 2023**

After consideration of a report by the Corporate Director for Strategy, Performance and Business Solutions, copies of which had been circulated, the Committee:

Noted:

**6.1.** Progress made in respect of the targets within the Council Delivery Plan 2018 to 2023 for the period 1 October 2022 to 31 March 2023, as set out in Annex 1 to the report by the Corporate Director for Strategy, Performance and Business Solutions.

The Committee resolved to **recommend to the Council**:

**6.2.** That the undernoted actions, that had been progressed to completion, be closed:

- 1.3 – Coastal Flood Protection – retain and where possible enhance public road infrastructure and coastal flood protection of public road infrastructure.
- 1.6 – Orkney Outdoor Access Strategy Action Plan – implement the Orkney Outdoor Access Strategy Action Plan and develop Active Travel Programme activity including sourcing external funding for improvements to core path and (where affordable) other path and cycle networks.
- 3.1 – Extend the Orkney Offer – extend the Orkney Offer to learners of all ages.
- 3.3 – Digital Culture – we will undertake the development and delivery of an e-School programme.
- 4.9 – Islands Deal – work in partnership with the two other Islands Councils to finalise the Islands Deal.
- 5.1 – Car Parking Responsibilities, Speed Limits and Infrastructure – consider scope of car parking responsibilities, speed limits and infrastructure and the establishment of enhanced parking warden services including where practicable a new Environmental warden service.
- 5.4 – Orkney Local Biodiversity Action Plan – implementation of the Orkney Local Biodiversity Action Plan and participation in the Orkney Native Wildlife Project.
- 5.6 – Community Associations and Community Schools -continue to support Community Associations and Community Schools.
- 5.9 – Museums Service – maintain, promote and develop accessibility to collections held within the Museums Service, including development of Scapa Flow Museum.
- 5.13 – Maintenance Strategy – develop and implement an appropriately resourced Maintenance Strategy for all individual Council property assets.
- 5.18 – Flooding Risk – engage with the Scottish Government and Scottish Water to seek to identify viable solutions to reduce risk of flooding to: a. St Margaret’s Hope; b. St Marys; c. Stronsay – Whitehall; d. Kirkwall.
- 5.19 – Terrestrial and Marine Planning Policy – establish and implement terrestrial and marine planning policy and environmental monitoring systems.
- 5.20 – Burial Grounds – continue investment programme for the care and expansion (where necessary) of burial grounds across Orkney.

**6.3.** That, as this was the last performance monitoring report on the Council Delivery Plan 2018-23, future performance reporting on any actions, that had not progressed to completion, be as follows:

- Council Priorities – to be included in the Council Delivery Plan 2023-28, which was presented to the Policy and Resources Committee on 18 April 2023, with future performance reporting based on that plan.
- Directorate Priorities – to be included in the relevant Directorate Delivery Plans and progress reported to the relevant committees.
- Outstanding Actions – not included in either the Council Delivery Plan or Directorate Delivery Plans to be reported as an annex in the Council Delivery Plan performance report and identified as outstanding actions from Council Delivery Plan 2018-23.

## **7. Local Government Benchmarking Framework**

After consideration of a report by the Corporate Director for Strategy, Performance and Business Solutions, copies of which had been circulated, and after hearing a report from the Head of Improvement and Performance, the Committee:

Noted:

**7.1.** The National Benchmarking Overview Report, published by the Improvement Service on 17 March 2023, attached as Annex 1 to the report by the Corporate Director for Strategy, Performance and Business Solutions, which set out all councils' performance against the Local Government Benchmarking Framework at a national level.

The Committee scrutinised:

**7.2.** The performance of the Council against the Local Government Benchmarking Framework indicators for 2021/22, as set out in Annexes 2 and 3 to the report by the Corporate Director for Strategy, Performance and Business Solutions, and obtained assurance.

## **8. Registered Services within Orkney Health and Care**

### **Inspection Assurance Report**

After consideration of a report by the Chief Officer, Orkney Health and Social Care Partnership, copies of which had been circulated, and after hearing a report from the Head of Health and Community Care, the Committee:

Scrutinised the inspection activity for registered services within Orkney Health and Care, for the period 1 November 2022 to 30 April 2023, as detailed in section 4 of the report by the Chief Officer, Orkney Health and Social Care Partnership, and obtained assurance that action plans had been submitted to the Care Inspectorate and were being progressed where appropriate.

## **9. Joint Inspection of Adult Support and Protection**

After consideration of a joint report by the Chief Executive and the Chief Officer, Orkney Health and Social Care Partnership, copies of which had been circulated, the Committee:

Noted:

**9.1.** That, between October 2022 and April 2023, the Orkney Partnership was inspected to ensure that adults at risk of harm in Orkney were safe, protected and supported.

**9.2.** That, on 4 April 2023, a joint seminar for Elected Members, Integration Joint Board Members and NHS Orkney Board Members was held to provide feedback following receipt of the draft inspection report.

**9.3.** That, on 11 April 2023, the Care Inspectorate published its report of the joint inspection of adult support and protection, attached as Appendix 1 to the report by the Chief Officer, Orkney Health and Social Care Partnership.

**9.4.** The key findings arising from the inspection report, summarised in section 4 of the report by the Chief Officer, Orkney Health and Social Care Partnership.

**9.5.** That work was progressing to develop the improvement action plan which would be presented to the next meeting of the Policy and Resources Committee, together with a progress update.

## **10. Port Marine Safety Code – Annual Compliance Audit Report**

Councillor Gwenda M Shearer declared an interest in this item, her connection being that her spouse was employed in the Council's towage service, however, as the towage service was not discussed, she did not leave the meeting.

After consideration of a report by the Corporate Director for Enterprise and Sustainable Regeneration, copies of which had been circulated, the Committee:

Noted:

**10.1.** That the Designated Person, David Foster, Marico Marine, undertook an audit of compliance with the Port Marine Safety Code, as part of his annual visit on 9 and 10 November 2022.

**10.2.** That, as part of the Port Marine Safety Code compliance audit, an assessment was made of progress with recommendations arising from the audit.

**10.3.** The Port Marine Safety Code compliance audit report, produced by the Designated Person, attached as Appendix 1 to the report by the Corporate Director for Enterprise and Sustainable Regeneration, which raised four new actions, together with those arising from previous audits, which had been implemented and acted upon.

**10.4.** The Action Plan, attached as Appendix 2 to the report by the Corporate Director for Enterprise and Sustainable Regeneration, associated with the Port Marine Safety Code compliance audit, which had been updated to reflect progress made as at May 2023.

**10.5.** That the Port Marine Safety Code compliance audit and associated Action Plan attached as Appendices 1 and 2 respectively to the report by the Corporate Director for Enterprise and Sustainable Regeneration, was scrutinised by the Harbour Authority Sub-committee, as the appointed Duty Holder, on 23 May 2023.

The Committee scrutinised:

**10.6.** The Port Marine Safety Code compliance audit and associated Action Plan attached as Appendices 1 and 2 respectively to the report by the Corporate Director for Enterprise and Sustainable Regeneration, and obtained assurance that action had been taken or agreed where necessary.

## **11. Scheme of Administration**

After consideration of a report by the Corporate Director for Strategy, Performance and Business Solutions, copies of which had been circulated, and after hearing a report from the Head of Legal and Governance, the Committee:



Noted:

**11.1.** That, in May 2021, the Council reviewed and updated the Scheme of Administration noting that, if required, a further review of the Scheme of Administration would be undertaken to consider any necessary changes arising from the proposed management restructure.

**11.2.** That, since May 2021, Council decisions and other actions, including adoption of the new management structure, had necessitated the proposed amendments and additions to the Scheme of Administration, as summarised in section 4 of the report by the Corporate Director for Strategy, Performance and Business Solutions.

**11.3.** The proposed revised Scheme of Administration, attached as Appendix 1 to the report by the Corporate Director for Strategy, Performance and Business Solutions, which incorporated the proposals outlined in sections 4 to 6 of the report.

**11.4.** That Section 43A of the Town and Country Planning (Scotland) Act 1997 (as amended) required local authorities to develop a Scheme of Delegation for the determination of planning applications.

**11.5.** That the proposed revised Scheme of Administration, referred to at paragraph 11.3 above, would be submitted to Scottish Ministers for approval, prior to implementation of any amendments in respect of determination of planning applications.

The Committee resolved to **recommend to the Council:**

**11.6.** That powers be delegated to the Chief Executive to finalise and publish the Scheme of Administration referred to at paragraph 11.3 above.

## **12. Scheme of Delegation to Officers**

After consideration of a report by the Corporate Director for Strategy, Performance and Business Solutions, copies of which had been circulated, and after hearing a report from the Head of Legal and Governance, the Committee:

Noted:

**12.1.** That, in May 2021, the Council reviewed and updated the Scheme of Delegation to Officers noting that a further review, to consider any necessary changes arising from the proposed management restructure, would be reported to the Policy and Resources Committee in due course.

**12.2.** That, since May 2021, Council decisions and other actions, including adoption of the new management structure, had necessitated the proposed amendments and additions to the Scheme of Delegation to Officers, as summarised in section 4 of the report by the Corporate Director for Strategy, Performance and Business Solutions.

**12.3.** The proposed revised Scheme of Delegation to Officers, attached as Appendix 1 to the report by the Corporate Director for Strategy, Performance and Business Solutions, which incorporated the proposals outlined in section 4 of the report.

The Committee resolved to **recommend to the Council**:

**12.4.** That powers be delegated to the Chief Executive to finalise and publish the Scheme of Delegation to Officers referred to at paragraph 12.3 above.

### **13. Islands Growth Deal – Governance and Risk-Sharing Arrangements**

After consideration of a joint report by the Corporate Director for Enterprise and Sustainable Regeneration and the Corporate Director for Strategy, Performance and Business Solutions, copies of which had been circulated, and after hearing a report from the Head of Legal and Governance, the Committee:

Noted:

**13.1.** That, on 5 October 2021, the Council approved a Governance Agreement for the Islands Growth Deal which established the Islands Growth Deal Joint Committee for the purposes of governing the Islands Growth Deal.

**13.2.** That Comhairle nan Eilean Siar acted as the Lead Authority and the Accountable Body for the Islands Growth Deal in terms of its relationship with UK and Scottish Government.

**13.3.** That there were potential liabilities which might arise for Comhairle nan Eilean Siar due to its role as Accountable Body and it would be fair for those liabilities to be appropriately shared among the three constituent authorities.

**13.4.** The proposal that the Governance Agreement for the Islands Growth Deal Joint Committee be amended to ensure that each constituent authority shall be responsible for any liabilities which related to a project in their own geographic area, or that liabilities shall be shared proportionately where those related to a cross-island project.

**13.5.** That both the Islands Deal Programme Board and the Islands Growth Deal Joint Committee had agreed, in principle, the proposal referred to above, and the approval of each constituent authority was now being sought.

The Committee resolved to **recommend to the Council**:

**13.6.** That the undernoted amendments to the Islands Growth Deal Joint Committee Governance Agreement be approved:

- Insertion of additional clause after 12.1 and before 12.2 as follows:
  - Orkney Islands Council and Shetland Islands Council shall indemnify the Lead Authority in respect of any claim made on the Lead Authority by the UK or Scottish Government for recovery of any grant funding in respect of any project, provided that Orkney Islands Council and Shetland Islands Council shall only be liable to indemnify the Lead Authority in respect of projects which relate to their geographic areas (or in reasonable proportion if the project relates to the geographic areas of more than one Constituent Authority).
- Existing clause 12.1 be amended to substitute “other party or parties” with “Constituent Authorities”.

## 14. Airfield Terminal Building Programme

### Stage 2 Capital Project Appraisal

After consideration of a report by the Corporate Director for Enterprise and Sustainable Regeneration, copies of which had been circulated, the Committee:

Noted:

**14.1.** That, on 15 February 2022, when considering a Stage 1 Capital Project Appraisal in respect of the provision of new airfield terminal buildings, the Development and Infrastructure Committee recommended:

- That, as an exception to the Capital Project Appraisal process, in order to ensure the safe and resilient operation of the airfield infrastructure, the Interim Executive Director of Finance, Regulatory, Marine and Transportation Services should submit, to the Policy and Resources Committee, a Stage 2 Capital Project Appraisal in respect of proposed new airfield terminal buildings at Westray, Stronsay, Papa Westray and Eday.

**14.2.** That, as the project appeared to be a good fit with the target outcomes of the Islands Infrastructure Fund, on 21 April 2023, a funding bid was submitted to the Islands Infrastructure Fund for 2023/24 for replacement terminal buildings in the islands of Eday, Papa Westray, Stronsay and Westray with improvements to car parking facilities and electric vehicle infrastructure for vehicles and bikes.

**14.3.** That the application to the Island Infrastructure Fund for 2023/24 was unsuccessful.

**14.4.** That, as a result of the unsuccessful funding bid for 2023/24, it was proposed to carry out the terminal building replacement programme over two years, with a further application being submitted to the Islands Infrastructure Fund for the 2024/25 Islands Programme.

**14.5.** That, as work was ongoing across directorates within the Corporate Leadership Team to present a draft capital programme to the Policy and Resources Committee in due course, approval of the project to replace airfield terminal buildings would reduce the level of capital funding available for other projects to be added to the capital programme for 2023/24 and 2024/25.

The Committee resolved to **recommend to the Council:**

**14.6.** That the Stage 2 Capital Project Appraisal in respect of the proposed new airfield terminal buildings at Eday, Papa Westray, Stronsay and Westray, attached as Appendix 3 to this Minute, be approved.

**14.7.** That, as an exception to the Capital Project Appraisal process, in order to ensure the safe and resilient operation of the airfield infrastructure, new airfield terminal buildings at Papa Westray and Stronsay be added to the capital programme for 2023/24 onwards, at an estimated gross capital cost of £915,000, to be funded by the Council with borrowings from the Loans Fund.

**14.8.** That the Corporate Director for Enterprise and Sustainable Regeneration should submit a further application to the Islands Infrastructure Fund for the 2024/25 Islands Programme, in respect of new airfield terminal buildings at Westray and Eday.

**14.9.** That, subject to a successful award of funding from the Islands Infrastructure Fund, as an exception to the Capital Project Appraisal process, to ensure the safe and resilient operation of the airfield infrastructure, new airfield terminal buildings at Westray and Eday be added to the capital programme for 2024/25 onwards, at an estimated gross capital cost of £915,000, to be funded as follows:

- Cost to the Council - £366,000.
- Islands Infrastructure Fund - £549,000.

## **15. Miscellaneous Piers and Harbours and Scapa Flow Oil Port**

### **Minor Capital Improvement Programmes**

After consideration of a report by the Corporate Director for Enterprise and Sustainable Regeneration, copies of which had been circulated, and after hearing a report from the Depute Harbour Master (Strategy and Support), the Committee:

Noted:

**15.1.** That the Non-General Fund capital programme included annual budget allocations for financial year 2023/24 as follows:

- Miscellaneous Piers and Harbours – £300,000.
- Scapa Flow Oil Port – £150,000.

**15.2.** That, on 14 March 2023, the Harbour Authority Sub-committee resolved that, subject to adequate budgets being established, programmes of Minor Capital Improvements for Miscellaneous Piers and Harbours and Scapa Flow Oil Port for 2023/24 be approved, costed as follows:

- Miscellaneous Piers and Harbours – £991,000.
- Scapa Flow Oil Port – £280,000.

**15.3.** That revenue budgets for 2023/24 in respect of Miscellaneous Piers and Harbours and the Scapa Flow Oil Port included associated loan charges in respect of the approved minor capital improvement programmes.

The Committee resolved to **recommend to the Council:**

**15.4.** That the allocation within the Non-General Fund capital programme for 2023/24 be increased from £300,000 to £991,000 in respect of minor capital improvement works for Miscellaneous Piers and Harbours.

**15.5.** That the allocation within the Non-General Fund capital programme for 2023/24 be increased from £150,000 to £280,000 in respect of minor capital improvement works within Scapa Flow Oil Port.

## **16. Police and Fire Sub-committee**

After consideration of the draft Minute of the Meeting of the Police and Fire Sub-committee held on 16 May 2023, copies of which had been circulated, the Committee:

Resolved, on the motion of Councillor Duncan A Tullock, seconded by Councillor Jean E Stevenson, to approve the Minute of the Meeting of the Police and Fire Sub-committee held on 16 May 2023, attached as Appendix 4 to this Minute, as a true record.

## **17. Pension Fund Sub-committee together with Pension Board**

After consideration of the draft Minute of the Meeting of the Pension Fund Sub-committee, together with the Pension Board, held on 18 May 2023, copies of which had been circulated, the Committee:

Resolved, on the motion of Councillor Heather N Woodbridge, seconded by Councillor Kristopher D Leask, to approve the Minute of the Meeting of the Pension Fund Sub-committee, together with the Pension Board, held on 18 May 2023, attached as Appendix 5 to this Minute, as a true record.

## **18. Investments Sub-committee**

After consideration of the draft Minute of the Meeting of the Investments Sub-committee held on 18 May 2023, copies of which had been circulated, the Committee:

Resolved, on the motion of Councillor Heather N Woodbridge, seconded by Councillor P Lindsay Hall, to approve the Minute of the Meeting of the Investments Sub-committee held on 18 May 2023, attached as Appendix 6 to this Minute, as a true record.

## **19. Human Resources Sub-committee**

After consideration of the draft Minute of the Meeting of the Human Resources Sub-committee held on 30 May 2023, copies of which had been circulated, the Committee:

Resolved:

**19.1.** On the motion of Councillor Heather N Woodbridge, seconded by Councillor John A R Scott, to approve the Minute of the Meeting of the Human Resources Sub-committee held on 30 May 2023, as a true record.

The Committee resolved to **recommend to the Council**:

**19.2.** That the recommendations at paragraphs of the Minute of the Meeting of the Human Resources Sub-committee held on 30 May 2023, attached as Appendix 7 to this Minute, be approved.

## **20. Orkney Harbours Infrastructure – Update**

After consideration of a joint report by the Chief Executive and the Corporate Director for Enterprise and Sustainable Regeneration, copies of which had been circulated, the Committee:

Noted:

**20.1.** The appointment of Harper Macleod as legal advisers on the Orkney Harbours Masterplan Phase 1 projects of Scapa Deep Water Quay and Hatston Reclamation and Pier Extension.

**20.2.** The attendance by officers at the Wind Europe event at the Bella Center in Orestad, Copenhagen between 25 to 27 April 2023 and at All Energy in Glasgow between 10 and 11 May 2023.

**20.3.** That the United Kingdom Government's Floating Offshore Wind Manufacturing Investment Scheme (FLOWMIS) had opened for applications, with an extended deadline of 27 August 2023, and that an application is under development.

**20.4.** That the Strategic Investment Model (SIM) had opened and that an initial application had been submitted.

**20.5.** The intention to amend proposed procurement documentation into stages, to allow the Council to keep its options open, as follows:

- Stage 1 being for the performance of pre-construction services, the outcome of which would be preparation of a detailed design for the development and including a potential alternative outcome to the pre-construction phase.
- Stage 2, allowing the Council the option of appointing the successful tenderer to build the facility or as a development partner to jointly progress the development with the Council.

The Committee resolved to **recommend to the Council:**

**20.6.** That the Chief Executive be requested to submit, on behalf of the Council, the following applications for funding:

- UK Government – Floating Offshore Wind Manufacturing Investment Scheme (FLOWMIS) in respect of the proposed Scapa Deep Water Quay.
- Scottish Government – Low Carbon Vacant and Derelict Land Investment Programme in respect of proposed improved laydown facilities at Lyness.

Councillor James R Moar left the meeting during discussion of this item.

## **21. Exclusion of Public**

On the motion of Councillor James W Stockan, seconded by Councillor Heather N Woodbridge, the Committee resolved that the public be excluded for the remainder of the meeting, as the business to be considered involved:

- The disclosure of confidential information of the class described in Section 50A(3)(a) of the Local Government (Scotland) Act 1973 as amended.
- The disclosure of exempt information of the classes described in the relevant paragraphs of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

## **22. Coastal Change Adaptation Plan**

Under section 50A(2) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of confidential information as defined in section 50A(3)(a) of the Act.

After consideration of a report by the Corporate Director for Neighbourhood Services and Infrastructure, copies of which had been circulated, and after hearing a report from the Head of Neighbourhood Services, the Committee:

Noted:

**22.1.** That, under the Flood Risk Management (Scotland) Act 2009, the Council was required to produce a Local Flood Risk Management Plan for Orkney which detailed the actions to be adopted to reduce the damage, distress and costly impact of flooding.

**22.2.** That, in order to satisfy statutory land and marine based planning functions, the Council had a duty to acknowledge and plan for coastal change and flooding to ensure that services and new development were appropriately located and designed.

**22.3.** That, on 6 September 2022, the Development and Infrastructure Committee recommended approval of the local list actions for inclusion in the Local Flood Risk Management Plan 2022 to 2028, which included development of a Shoreline Management Plan.

**22.4.** That, on 21 December 2022, the Council published the Local Flood Risk Management Plan for 2022-2028, attached as Appendix 1 to the report by the Corporate Director for Neighbourhood Services and Infrastructure, which contained actions based on agreed objectives for tackling floods in highest risk areas and which relied on the best evidence available on the causes and consequences of flooding, making clear the practical ambition of responsible authorities, including the Council, the Scottish Environment Protection Agency and Scottish Water.

The Committee resolved to **recommend to the Council:**

**22.5.** That, in respect of the actions already approved and included in the Local Flood Risk Management Plan for 2022-2028, funding of £200,000 be allocated to develop and deliver a Coastal Change Adaptation Plan.

**The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.**

## **23. Scottish Wide Area Network**

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 6 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Corporate Director for Neighbourhood Services and Infrastructure, copies of which had been circulated, and after hearing a report from the Head of Property, Asset Management and Facilities, the Committee:

Resolved to **recommend to the Council** what action should be taken with regard to the Scottish Wide Area Network.

**The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.**

## **24. Regeneration Capital Grant Fund**

Councillor Heather N Woodbridge declared an interest in this item, her connection being that she was a Director and Co-Chair of The North Ronaldsay Trust, and was not present during discussion thereof.

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 4 and 6 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Corporate Director for Enterprise and Sustainable Regeneration, copies of which had been circulated, the Committee:



Resolved to **recommend to the Council** what action should be taken with regard to project delivery associated with the Scottish Government's Regeneration Capital Grant Fund.

**The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.**

## **25. Loan Facilities for Development Trusts and Community Organisations to Facilitate Rural Housing Opportunities**

Councillor Stephen G Clackson declared an interest in this item, his connection being that he was a member of the Sanday Development Trust, but concluded that his interest did not preclude his involvement in the discussion.

Councillor P Lindsay Hall declared an interest in this item, his connection being that he was a member of the Island of Hoy Development Trust, but concluded that his interest did not preclude his involvement in the discussion.

Councillor Mellissa-Louise Thomson declared an interest in this item, her connection being that she was a Director of the Eday Partnership, and was not present during discussion thereof.

Councillor Heather N Woodbridge declared an interest in this item, her connection being that she was a Director and Co-Chair of The North Ronaldsay Trust, but concluded that her interest did not preclude her involvement in the discussion.

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 4 and 6 of Part 1 of Schedule 7A of the Act.

After consideration of a joint report by the Corporate Director for Enterprise and Sustainable Regeneration and the Corporate Director for Education, Leisure and Housing, together with an Equality Impact Assessment, copies of which had been circulated, the Committee:

Noted:

**25.1.** That, although there were national lending schemes available for house building, the Council had received requests to make loans available to development trusts that were engaged in building small numbers of houses in rural and island locations.

**25.2.** That, on 21 December 2021, when considering the allocation of one-off funding towards a series of projects considered to provide excellent recovery prospects from the COVID-19 pandemic, the Policy and Resources Committee recommended the allocation of funding to a series of recovery projects, which included a one-off allocation of £500,000 towards a Rural and Islands Housing Fund.

**25.3.** That, as part of the budget setting process for 2023/24, following a review of all General Fund reserves and previous commitments for funding, the £500,000 allocation towards the Rural and Islands Housing Fund was subsequently reduced to £400,000.

**25.4.** The proposal to establish a loan scheme for development trusts and other community organisations undertaking housing developments.

The Committee resolved to **recommend to the Council:**

**25.5.** The establishment of a Loan Scheme in respect of housing developments undertaken by development trusts and other community organisations, based on the following terms and conditions:

- Secured loans of between £25,000 and £100,000, being offered on standard loan terms of up to 25 years, with an initial repayment holiday period available of up to two years, followed by up to 23 years to repay the loan balance in full.
- The Loan Scheme being entirely discretionary with no absolute entitlement to a loan.
- Each application to be considered on an individual basis and determined by the Head of Finance, in consultation with the Head of Legal and Governance, to ensure compliance with Subsidy Control and that the terms of the loan were not ultra vires.

## **26. Staff Appeals Sub-committee**

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 1 of Part 1 of Schedule 7A of the Act.

After consideration of the draft Minute of the Meeting of the Staff Appeals Sub-committee held on 30 May 2023, copies of which had been circulated, the Committee:

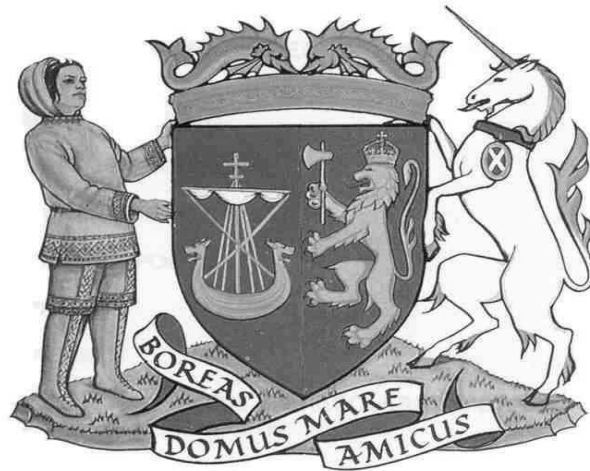
Resolved, on the motion of Councillor Heather N Woodbridge, seconded by Councillor Duncan A Tullock, to approve the Minute of the Meeting of the Staff Appeals Sub-committee held on 30 May 2023, attached as Appendix 8 to this Minute, as a true record.

## **27. Conclusion of Meeting**

At 14:55 the Chair declared the meeting concluded.

Signed: (Leader's signature).

# ORKNEY ISLANDS COUNCIL



## REVENUE BUDGET

### 2023/24



## REVENUE ESTIMATES

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## FOREWORD BY HEAD OF FINANCE

### INTRODUCTION

The Local Government Finance Act 1992 is the legislative basis for the current system of local taxation, namely Council Tax. The Council is required to set a balanced budget by the 11 March in the financial year preceding that for which it is set. The revenue budget for the financial year 2023/24, commencing 1 April 2023, was agreed on 7 March 2023 with the Council Tax Band D level increasing by 10%, from 2022/23 level, to £1,369.21.

### LEVEL OF EXPENDITURE

The net revenue budget for 2023/24 stands at £100.778m.

General Fund services were not asked to identify any efficiency savings for financial year 2023/24. Whilst recognising the need to balance the budget and bring spending into line with available funding, £0.705M were of service pressures were approved for inclusion in the revenue budget. Service pressures are detailed on page 19 and Settlement Adjustments detailed on page 20.

### DOCUMENT STRUCTURE

The Strategy and Assumptions on page 5 were agreed by Council on 7 March 2023. These include the Council Tax calculation and the allocation of approved service pressure and savings across General Fund Service Areas.

The Service Committee Budgets on page 22 provides a budget summary by service committee. This includes details of all General Fund and Non-General Fund services.

The General Fund Service Budgets on page 32 details the General Fund Revenue Estimates, beginning with a Service Committee Summary then Service Area Summary, which includes a summary by Service Function. More detailed Service Area budgets by Subjective Group then follow.

The Housing Revenue Account on page 101 deals with the Housing Revenue Account.

The Harbour Account on page 104 deals with the Harbour Accounts : Scapa Flow Oil Port and Miscellaneous Piers and Harbours.

The Orkney College on page 113 deals with the Orkney College Account.

The Corporate Holding Accounts on page 117 deal with the budgets for General Fund and Non-General Fund Repairs and Maintenance to properties, General Fund and Non-General Fund Ground Maintenance costs and Utilities, Insurance, Telephones, Photocopiers and Postages holding accounts.

The Strategic Reserve Fund on page 119 deals with the Strategic Reserve Fund.

The Pension Fund on page 126 deals with the Pension Fund Account.

A Glossary of Terms is provided at page 129.



## FOREWORD BY HEAD OF FINANCE

### DEFINITION OF KEY TERMS

The estimates have been prepared using the format of the Council's financial ledger system, which reflects the standard classification of local authority income and expenditure as recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authorities (Scotland) Accountancy Advisory Committee (LASAAC).

Each of the constituent elements of the 2023/24 budget total are shown to enable both reader and budget holder to quickly see what makes up the budget figure presented.

The budget figures given cover eleven separate datasets, ranging from Approved Budget 2022/23 through to Approved Budget 2023/24.

These eleven datasets or columns of information are split between two distinct groupings which cover the two financial years 2022/23 and 2023/24.

The details show the full year revenue costs of providing General Fund, Housing Revenue Account, Harbour Authority, Orkney College, Corporate Holding Accounts, Strategic Reserve Fund and the Pension Fund.

<b>Approved Budget 2022/23</b>	Approved budget to 31 March 2023. As approved by Council, 10 March 2022.
<b>Baseline Movement 2022/23</b>	Budget movements made in respect of permanent virements and return of one-off budgets 2022/23 to the Revised Budget in light of agreed service changes.
<b>Revised Baseline 2022/23</b>	Approved budget 2022/23 + Baseline movement 2022/23.
<b>Inflation 2023/24</b>	Increases at agreed rate of uplift following the application of the approved budget uplifts.
<b>One-off Adjustments 2023/24</b>	Changes made primarily to time-limited funding arrangements, therefore not part of the Baseline.
<b>Service Pressures 2023/24</b>	New and additional service spending pressures as proposed collectively by the Corporate Leadership Team and approved by Council.
<b>Efficiency Savings 2023/24</b>	Savings and efficiencies as proposed collectively by the Corporate Leadership Team and approved by Council.
<b>Finance Settlement 2023/24</b>	Additional funding from the Scottish Government through the finance settlement.
<b>Final Adjustment 2023/24</b>	Final budget changes have been made primarily in relation to known funding levels.
<b>Approved Budget 2023/24</b>	Approved budget to 31 March 2024. As approved by Council, 7 March 2023.

## FOREWORD BY HEAD OF FINANCE

### DEFINITION OF KEY TERMS (cont.)

The following terms are used throughout the estimates with the undernoted definitions:

<b>Service Area</b>	Specific area within a Service Committee e.g. Social Care, Transportation, etc.
<b>Service Function</b>	Specific function within a Service Area e.g. Childcare, Elderly Residential, etc.
<b>Subjective Group</b>	Expenditure & Income Grouping e.g. Staff, Property, Fees & Charges etc.

More detailed descriptions of each element within each of the Subjective Groups now follow:

### Subjective Group (Expenditure)

Staff Costs	Salaries, Wages, Pension Contributions, National Insurance.
Property Costs	Rent, Rates, Insurance, Heat, Light and Power, Repairs and Maintenance, Cleaning.
Supplies and Services	Purchases of Supplies, Materials, Equipment, Contract Services, Consultants, IT costs.
Transport Costs	Vehicle and Plant Costs, Transport, Fares, Staff Mileage.
Administration Costs	Office Stationery, Photocopying, Telephones, Postage, Printing, Subsistence, Training, non-Property Insurance.
Apportioned Costs	The cost of Central Support Services (Chief Executive, Administration, Legal, Finance & Technical Services) recharged to Service Areas.
Third Party Payments	Payments for the provision of services on an Agency basis, such as Other Local Authorities, Voluntary Organisations, and Private Contractors.
Transfer Payments	Payments to individuals for which no goods or services are received, such as Student Bursaries, Housing Benefits and other Grant Payments.
Loan Charges	Financing of the Capital Programme.
Miscellaneous Expenditure	Other Expenditure

## FOREWORD BY HEAD OF FINANCE

### DEFINITION OF KEY TERMS (cont.)

#### Subjective Group (Income)

Government Grants	Scottish Government Grants.
Other Grants & Reimbursements	Health Authority, Other Agencies and Voluntary Organisations.
Rents & Lettings	Hire of Equipment, Lettings and Rents.
Sales	Sale of equipment and materials, Canteen, Refectory and School Meals.
Interest & Loans	Interest on Revenue Balances and Loans.
Fees & Charges	Licenses, Admission Charges, Harbour Dues and Care Charges.
Apportioned Income	The recharge of Central Support Services (Chief Executive, Administration, Legal, Finance & D&I Support) recharged from Service Areas.
Miscellaneous Income	Other Income.

**Erik Knight**  
**Head of Finance**  
**May 2023**

# **GENERAL FUND STRATEGY AND ASSUMPTIONS**

## STRATEGY AND ASSUMPTIONS

### 1 THE BUDGET STRATEGY

1.1 The Scottish Government published its draft budget for 2023/24 on 15 December 2022. In a letter sent to the COSLA President, the Deputy First Minister confirmed that the Budget document would not contain details of multi-year settlements for local authorities, and it would be a single year budget for 2023/24 once more. A key recommendation made in this report is to also set a one-year budget for 2023/24.

1.2 The letter goes on to reflect on the “unprecedented challenges” facing Scottish and Local government – with “rising prices and soaring energy bills”, stating:

“Councils, like the Scottish Government and rest of the public sector, are working hard to support people through the cost crisis. In this regard we are hugely grateful to councils for their hard work and we fully appreciate that no part of public life has been immune from taking deeply difficult decisions to live within the current fiscal reality.”

1.3 In their response to the Scottish Budget, Scotland’s Council Leaders wrote to the First Minister expressing their collective deep concern about the impacts of the financial settlement, as follows:

“At a special meeting of Leaders on Monday 16th December, it was unanimously agreed that the budget settlement as it stands means another real terms cut to Councils’ core funding, at a time when many in our communities are struggling with the impact of rocketing prices across fuel, food and other bills, and facing unprecedented levels of poverty in a modern era, in an era where Local Government continues to provide the targeted and ongoing support deemed so vital to those most in need.

Council Leaders feel that this budget settlement will have a detrimental impact on vital local services, on our ability to focus the necessary resources and supports to our communities and on those who are already impacted by this cost-of-living crisis.

Leaders added that significantly, it will lead to the loss of jobs, both within Local Authorities and within the local companies who supply goods and services to councils and are reliant on their contracts to employ local people.”

1.4 The Convention of Scottish Local Authorities (COSLA) was “extremely disappointed that once again Local Government and the essential services it delivers have not been priorities by the Scottish Government”.

“The reality of the situation is that yet again, the essential services Councils deliver have not been prioritised by the Scottish Government. COSLA asked for £1bn but from our initial assessment of the Budget, we believe that Local Government will see an uplift of only £71m once policy commitments are taken into account” (COSLA news release of 16 December 2022).

1.5 The Fraser of Allander Institute summarised the settlement as “a real-terms decrease relative to a Gross Domestic Product (GDP) deflator of 4.9%”.

1.6 With this national back drop, setting the Council’s 2023/24 budget has been difficult, not least because the Council has previously faced significant budget constraints that have required year on year savings; delivering savings of £15,164,200 over the past 12 years to 31 March 2023 as follows:

## STRATEGY AND ASSUMPTIONS

<b>Financial Year.</b>	<b>Savings total.</b>
2011 to 2018 (7 years).	£11,461,000
2018 to 2019.	£1,756,700
2019 to 2020.	£350,000
2020 to 2021.	£1,022,800
2021 to 2022.	£573,700
2022 to 2023.	£nil.
<b>TOTAL</b>	<b>£15,164,200</b>

- 1.7 The Council's annual budget uplifts since financial year 2011/12 have reflected a prudent approach, with minimal uplifts due to the constrained financial position. This approach has resulted in all Council services having to find additional efficiency savings within their approved budgets to cover the impact of price increases. This prudent approach continues in the 2023/24 budget setting process.
- 1.8 It is proposed that any additional funding secured for 2023/24, that is not specific to government initiatives that must be funded, be retained in the non-earmarked General Fund balance.
- 1.9 The reality is that sustained real terms increases in general revenue funding are not being delivered, whilst the use of reserves to balance the budget can only be a solution if the contribution is at a sustainable level. There is therefore a continuing requirement to maximise income from all available sources and to reduce the level of General Fund expenditure to bring it more into line with the financial support received.
- 1.10 The budget increases the use of General Fund reserves to maintain, in cash terms, the Council's 2023/24 revenue budget only. Services must bring forward, and deliver efficiencies, revenue generations or service reductions during 2023/24 to balance the 2024/25 budget.
- 1.11 In addition to setting the Council Tax level for financial year 2023/24, the Council is required by law to set a balanced revenue budget by 11 March whereby the level of budgeted expenditure cannot be set at a level greater than the known or realistically anticipated total income for that year.
- 1.12 Work is ongoing on the updating of the Medium-Term Financial Strategy and Long-Term Financial Plan for the Council. Early indications of the funding gap that the Council could face over a ten-year period are significant. The general recognition that further spending reductions need to be considered in a strategic manner and in the context of potential future income streams are evident. This includes the various wind farm projects being progressed by the Strategic Projects team over the medium-to-long term.
- 1.13 The Council agreed and set the General Fund budget and Council Tax for 2023/24 based on the allocations in Finance Circular 11/2022. Those allocations in the settlement changed in Finance Circular No 3/2023. The Council's settlement from the Scottish Government was confirmed in Finance Circular No 3/2023 at £89,936,000 as set out in the table below.

	<b>P&amp;R Report</b>	<b>Finance</b>	
	<b>Feb-23</b>	<b>1/2023</b>	<b>Difference</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>
Ring-Fenced Grants	16.114	16.113	(0.001)
Non-Domestic Rates	11.473	11.473	0.000
General Revenue Funding	61.479	62.350	0.871
<b>Total General Revenue Funding</b>	<b>89.066</b>	<b>89.936</b>	<b>0.870</b>

## STRATEGY AND ASSUMPTIONS

1.14 Accordingly, the General Fund revenue budget for financial year 2023/24 has been set at £100.778m, a decrease of £0.917m from that reported in February 2023. The changes are as follows:-

	<b>£m</b>
P&R February 2023 Report	101.695
<b><u>Additional Scottish Government Funding</u></b>	
Additional Scottish Government Funding	0.870
Reduction of draw on General Fund	<u>(1.787)</u>
<b>General Fund Revenue Budget 2023/24</b>	<b><u>100.778</u></b>

1.15 The reduction in the draw on the General Fund of £1,787,050 represents the £870,000 of additional funding that is not specific to government initiatives that must be funded, and £917,050 of corrections to draft revenue budgets presented in February. For example, on detailed analysis of staffing budgets it was noted that ~ £700k was doubled up in relief staffing national insurance and holiday cover costs. Both elements have been applied to reduce the draw on unearmarked General Fund balances.

### **2 HEADLINE GRANT SETTLEMENT FIGURES**

2.1 At Council level, the settlement has delivered an increase in the revenue grant that will be received of £3.712m, as illustrated below:

	<b>£m</b>
2023/24 (FC 3/2023)	89.936
2022/23 (FC 1/2022)	<u>86.224</u>
<b>Estimated Grant Increase</b>	<b><u>3.712</u></b>

2.2 The single biggest movement in the settlement has been the increase in general grant funding to meet the 2022/23 pay awards.

2.3 A £0.555m increase in specific grant for ferries funding included in the settlement. However, this 'increase' represents a flat settlement from 2022/23 as this amount was received through redermination as Orkney Transport Grant funding.

2.4 The year on year reduction in Loan Charges support continues with a reduction of £218,000 in 2023/24. Loan charges support will reduce over future years according to the Government profile for repayment of capital debt.

2.5 A review of where loan and leasing charges sit relative to the settlement floor was carried out by the Scottish Government and COSLA during 2018. This review concluded that loan and leasing charges should remain within the floor calculation which should afford the Council some protection in future. With the Government support for servicing debt diminishing, the importance of repaying existing debt is increasingly important.

## STRATEGY AND ASSUMPTIONS

2.6 The Scottish Government requires local authorities to deliver on the full package of agreed measures as set out in the letter, including the shared priorities which will improve outcomes for local people. The total overall funding package for 2023/24 now includes:

- £260 million to support the local government pay deal and also delivers additional funding to ensure that payment of SSSC fees for the Local Government workforce which will continue to be made on a recurring basis;
- £72.5 million increase to the General Revenue Grant;
- £105 million to give effect to the devolution of Non-Domestic Rates Empty Property Relief;
- Maintained key in-year transfers worth over £1 billion and added a further net £102 million of resource to protect key shared priorities particularly around education and social care;
- £50 million capital to help with the expansion of the Free School Meals policy;
- Additional funding of £100 million to deliver a £10.90 minimum pay settlement for adult social care workers in commissioned services;
- Consolidation of £30.5 million for the homelessness prevention fund;
- £32.8 million of recurring funding to support councils with the continuing cost of previous teacher pay settlements;
- £45.5 million which has been retained to encourage all local authorities to maintain teacher numbers in 2023-24;
- An initial £100 million contribution for non-teaching staff pay; and
- £123 million contribution towards the teachers' pay negotiations.

### **3 PROJECTED SPENDING PRESSURES**

3.1 With real terms cuts in the government grant awarded to core Local Government services, the cost of budgeting for inflation has, in recent years, been a significant spending pressure which has had to be partially funded by the Council. The inclusion of a 15% uplift for the high cost of energy prices and a 3% pay award is recommended for 2023/24.

3.2 As a result of these real-terms cuts, Council services will have to find additional efficiency savings within their approved budgets in 2023/24, as well as long term savings for 2024/25 onwards. The September 2022 headline rate of Consumer Price inflation was 10.1%, up from 3.1% in September 2021, although inflation is currently forecast to fall to 4% or 5% by the end of the current financial year. Annex 1 provides details of recommended budgetary adjustments across the main cost and income subjective groupings. The estimated cost of applying these budgetary adjustments is £5,219,000. Note the proposed 15% inflationary increase in property costs is specifically for energy costs.

3.3 Recognising that the Council faces a very difficult task in bringing its revenue budget into line with available resources and a sustainable draw on the Strategic Reserve Fund, services are encouraged to find efficiencies or undertake service redesign within their own service areas to meet any ongoing service pressures.

3.4 No baseline service pressure bids were invited as part of the budget process for 2023/24. This does not mean that there are not latent pressures within Services, rather, due to challenging budget circumstances, it has not been possible for the Corporate Leadership Team to support the principle of growth at this time. This means that Services will have to continue to manage within historic budget envelopes which may in turn impact on outputs and/or performance. However, it is recommended that pressure areas with a total cost of £705,000, be approved for inclusion in the revenue budget, as follows:

Non-recurring pressures:

- o Nursery provision - £0.255m
- o Braeburn provision - £0.450m



## STRATEGY AND ASSUMPTIONS

3.5 There are limited options to deal with such a significant spending pressure including:

- An increase in Council Tax.
- An increased draw from reserves, if this can be done in a sustainable manner.
- The cessation of services and cuts in employment.
- An increase in other sources of income.
- A combination of the above.

3.6 At the February 2023 Policy and Resources meeting a 10.0% increase in council tax was agreed.

3.7 The highest Council Tax level in Scotland in 2023/24 is £1,514.73. The average council tax rate for Scotland in 2023/24, band D, is £1,410.38. The rate set for 2023/24 for Orkney is £1,369.21 - 3.0% below the Scottish average, and 9.6% below the highest.

3.8 On 19 December 2022, when reviewing the level of disbursements from the Strategic Reserve Fund used to support General Fund Services and other Council priorities for financial year 2023/24 onwards, the Policy and Resources Committee recommended:

- That a financial contribution of £6,350,000 from the Strategic Reserve Fund to the General Fund be used as a planning assumption as part of the Council's budget setting process for financial year 2023/24.
- That the Strategic Reserve Fund budget for financial year 2023/24, together with indicative budget for 2024/25 and 2025/26 which included a contribution towards General Fund services of £6,350,000 be approved.

### **4 RESERVES AND BALANCES**

4.1 Section 93 of the Local Government Finance Act 1992 requires Scottish authorities, in calculating the Council Tax, to take into account any means by which Council expenses may otherwise be met or provided for. This includes General Fund reserves and earmarked portions of the General Fund balance but not other reserves the Council is specifically allowed to hold.

4.2 The Council currently holds various earmarked reserves within General Fund balances as part of its longer-term financial management strategy. These earmarked reserves, amounting to £44.273m at 31 March 2023, are held to meet specific commitments, specific purposes or for specific Council priorities.

4.3 Balancing the annual budget by drawing on general reserves may be a legitimate short-term option. However, it is not prudent for reserves to be deployed to finance recurrent expenditure. CIPFA has commented that local authorities should be particularly wary about using one off reserves to deal with shortfalls in current funding. Where such action is to be taken, this should be made explicit, and an explanation given as to how such expenditure will be funded in the medium to long term.

4.4 The General Fund Reserves Strategy report presented to the Policy and Resources Committee at its meeting of 23 February 2023 details the use of earmarked and non-earmarked General Fund reserves. Any use of General Fund reserves made in determining the 2023/24 revenue budget, should only be done on the basis of a sustainable strategy, which ensures that future years' revenue budgets are not dependent on the unsustainable continuing use of General Fund reserves. The report recommended that £10,631,250 of General Fund reserves be used to balance the 2023/24 budget. By comparison, £2,621,100 was required to balance the 2022/23 budget.

## STRATEGY AND ASSUMPTIONS

- 4.5 There is generally no recommended target level of uncommitted General Fund Reserves although a number of local authorities do have a target range of between 2% to 4% of their net revenue expenditure. The General Fund Reserves Strategy report recommends that General Fund non-earmarked balances for 2023/24 be set at 2% of the net revenue budget for 2023/24, with a target balance of approximately £2,000,000.
- 4.6 Prior to the finalisation of the 2019/20 financial accounts it was recognised that, as a result of the changed financial circumstances brought about by the coronavirus pandemic, maximum flexibility for the Council would be afforded in 2020/21, as well as for the budget setting process for 2021/22, through retaining a higher General Fund non-earmarked balance and limiting debt repayments to minimum scheduled debt repayment levels.
- 4.7 As a result, several elements from the 2021/22 budget outturn were applied to the General Fund non-earmarked balance rather than to make accelerated debt repayments.
- 4.8 There is presently much uncertainty regarding the budget outturn for financial year 2022/23, therefore the final draw on the non-earmarked General Fund Reserve in 2022/23 is not yet known.
- 4.9 The Council also has available a source of funding from its Strategic Reserve Fund. In setting the revenue budget for 2022/23, a contribution of £8.263m of the investment income or interest that would be earned on the Strategic Reserve Fund was budgeted as a means of cushioning savings targets/requirements and to maintain and protect spending and services which might otherwise have been reduced or removed when setting the budget.
- 4.10 The policy recommended for the use of interest earned on the Strategic Reserve Fund has been to establish a Floor of £175m as at 1 April 2012, which has been inflated by the Retail Price Index (RPI) annually, with sums drawn to support services restricted to what can be accommodated from the headroom above the inflated Floor to maintain, as far as possible, the “real” value of the reserves.
- 4.11 With the Consumer Price Index (CPI) now the generally accepted measure of inflation in the United Kingdom, it is proposed that the Strategic Reserve Fund Floor should in future be calculated with CPI inflation rather than RPI, effective from 1 April 2021.
- 4.12 In May 2021, the Investments Sub-committee obtained assurance that the current income focused investment strategy remained appropriate for the Strategic Reserve Fund managed fund investments. While the review confirmed that expected returns in terms of the current strategy were expected to reduce from 5.6% to 5.2% per annum over a rolling three-year period, largely due to the impact of COVID-19 on the global growth forecasts, this level of income is now considered sufficient to support annual distributions of approximately £6.350m per annum and still maintain the value of the Strategic Reserve Fund in real terms.
- 4.13 The value of the Strategic Reserve Fund usable reserves has been estimated at £212,112,000 as at 31 March 2023. This value is below the “floor”, therefore it is anticipated that, as at 1 April 2023, there is no additional headroom available for financial year 2023/24. The affordability gap is forecast to further increase to £32,711,000 over the three years to 31 March 2026, as the level of disbursements on the Strategic Reserve Fund continues to exceed the amount of forecast growth in real terms.

## STRATEGY AND ASSUMPTIONS

- 4.14 To protect the Strategic Reserve Fund in real terms, the Council reduced the reliance placed on the Fund, reducing the annual draw. As budgets have become tighter the reliance on the Strategic Reserve Fund has been increasing, as detailed below:

<u>Financial Year</u>	<u>Annual draw from Strategic Reserve Fund</u>
	<u>£m</u>
2014/15	£3.930
2015/16	£3.930
2016/17	£3.930
2017/18	£3.930
2018/19	£4.684
2019/20	£6.050
2020/21	£6.317
2021/22	£7.470
2022/23	£8.263

- 4.15 A financial contribution of £6,350,000 from the Strategic Reserve Fund to the General Fund be used as a planning assumption as part of the Council's budget setting process for financial year 2023/24.
- 4.16 The Council continues to investigate strategic investment opportunities which are anticipated, in the future, to generate returns which will enable the Council to support, and enhance, core services. However, at this time these income streams are unknown. Until such time as accurate forecasts can be made, the Council will ultimately seek to draw on the Strategic Reserve Fund.
- 4.17 Having regard to the continuing reduction in grant to support repayment of capital debt, it is recommended that, in the event an underspend on General Fund services is realised in 2022/23, it is applied as follows:
- Outwith Orkney Placements – to top up the fund as provision for unplanned placements outwith Orkney of individuals at risk.
  - To the setting of the General Fund revenue budget for 2023/24, with excess amounts, if any, being retained for budget setting pressures in 2024/25.
- 4.19 In light of the current financial climate, the importance of sustaining a sufficient reserve position is pivotal to the financial framework of the Council given the very tight budgets which have to be set for Council services and the inherent risk therein.

### **5 COUNCIL TAX**

- 5.1 The Council Tax is based upon the capital value of domestic properties (as at 1 April 1991) which is determined by the Assessor. Once the capital value of properties is assessed, properties are allocated to one of eight bands.
- 5.2 Some councils generate relatively high levels of income from Council Tax with, at the higher end, 19% of general income raised from Council Tax. In comparison, Orkney generates less than 11% of general income from Council Tax. This is partially historical, with councils having been tied to their 2008/09 Council Tax rates by the freeze and thereafter with the exception of 2022/23, only permitted capped increases. The mix of house property bands is a further factor with fewer high banded properties in the islands meaning the Council Tax base is a lot lower.

## STRATEGY AND ASSUMPTIONS

5.3 The budget announcement by the Deputy First Minister on 15 December 2022, confirmed that the Scottish Government will not seek to agree any freeze or cap in locally determined increases to Council Tax, meaning the Council has full flexibility to set the Council Tax rate that is appropriate for Orkney, with the proviso “that councils reflect carefully on the cost pressures facing the public when setting council tax rates”.

5.4 The 10% Council Tax increase will mean the Council Tax bands for 2023/24 as indicated below:

Band	Property Value	Proportion of Band D	Council Tax	
			2022/23	2023/24
A	Up to £27,000	240/360	£829.82	£912.81
B	£27,000 - £35,000	280/360	£968.12	£1,064.94
C	£35,000 - £45,000	320/360	£1,106.43	£1,217.08
D	£45,000 - £58,000	360/360	£1,244.73	£1,369.21
E	£58,000 - £80,000	473/360	£1,635.44	£1,798.99
F	£80,000 - £106,000	585/360	£2,022.69	£2,224.97
G	£106,000 - £212,000	705/360	£2,437.60	£2,681.37
H	Above £212,000	882/360	£3,049.59	£3,354.57

5.5 In September each year, the Council submits an annual return to the Scottish Government providing details of Council Tax Band D equivalent properties which is used by the Scottish Government in determining the level of revenue support grant for each Council. The number of Band D equivalent properties in Orkney for the September 2022 return was 8,284 and represents an increase of 50 on the previous year's figure of 8,234.

5.6 An element of non-collection of Council Tax will inevitably occur and it is considered prudent to make a non-collection allowance of 1.0%, thereby reducing the number of Band D equivalent properties by 83 from 8,284 to 8,201. The allowance for non-collection is consistent with the rate applied in previous years.

### **6 EFFICIENCY SAVINGS FOR 2023/24**

6.1 Largely in recognition of the exceptionally difficult period since the pandemic and the acute pressure that services have been under to maintain existing provision, no efficiency savings have been requested as part of the budget setting process for 2023/24.

### **7 TARGET SAVINGS AND FUTURE SAVINGS PROPOSALS**

7.1 The current level of budgeted expenditure is more than can be sustained through the ongoing support from Scottish Government and locally raised revenue from Council Tax and fees and charges. There is also a high level of risk inherent in propping up the budget through contributions from reserves.

## **STRATEGY AND ASSUMPTIONS**

7.2 There is now a requirement, across all Council services, to seek efficiencies, maximise revenues and minimise costs. With reference to section 5 above, Services are again under significant pressure to deliver services within proposed budget inflationary increases for 2023/24. For example, a 1% increase in the budget for the following overheads would result in an additional budget requirement of £170,700:

- Supplies and Services.
- Transport Costs.
- Administration Costs.
- Third Party Payments.
- Transfer Payments.

7.3 The September 2022 headline rate of Consumer Price inflation was 10.1%, up from 3.1% in September 2021. Inflation is currently forecast to fall to 4% or 5% by the end of 2023/24, therefore inflationary pressures will have to be met from within existing service budgets.

7.4 Notwithstanding these pressures, and maintaining the 2023/24 budget in cash terms, there is a requirement for significant and real savings to be made if the Council budget is to remain sustainable in the medium term. Each Service will have to present strategies for implementation during 2023/24, to enable the 2024/25 budget to be balanced.

### **8 CHARGING FOR SERVICES**

8.1 On 9 December 2014, the Council approved a revised Corporate Charging and Concessions Policy.

8.2 The importance of charges has increased with the reduction in grant funding and the knowledge that increasing existing charges and introducing new charges are required in order to maintain services or prevent certain services being removed altogether. Inflation, as measured by the Consumer Price Index (CPI) was 10.1% at September 2022, peaking at 11.1% in October, and falling back towards the end of the calendar year. It is therefore recommended that Corporate Directors should look to review and increase existing charges by a minimum of 10% from 1 April 2023, if it is possible to do so.

8.3 There are however exceptions to this where, for commercial or other reasons, application of the charge would result in a reduction in income or where the charges collected by the Council are set by statute; a committee to which the Council has delegated responsibility, or a national body. Nationally determined charges will continue to be adjusted according to the national changes.

## STRATEGY AND ASSUMPTIONS

8.4 The proposed exceptions where the general increase of at least 10% will not apply are as follows:

- Building Warrant and Planning fees – set nationally.
- Harbour Charges – annual increase considered separately by the Harbour Authority Sub-committee.
- Ferry fares – policy is to match Caledonian MacBrayne increase.
- Car Park and Electric Vehicle charges – annual increases should be considered separately by the Development and Infrastructure Committee.
- Residential Care and Home Care – based on cost of service.
- Very Sheltered Housing – based on cost of service.
- Supported Accommodation – based on cost of service.
- Meals At Home Service – full cost recovery
- Licensing fees – annual increase considered separately by the Licensing Committee.
- Ship Sanitation Certification – set nationally.
- Marriage / Civil Partnership – set nationally.
- Roads Inspection Fees – set nationally.
- Trade Waste charges – based on cost of service.
- Homelessness rents – set in accordance with the Rapid Rehousing Transition Plan.
- Selected quarry product sales – based on cost plus.

8.5 When calculating increases for the Council charges register, the increased charges will be rounded for ease of collection in accordance with the following charging policy guidance:-

Less than £2.00	10% rounded up to nearest 10p.
£2.00 to £49.99	10% rounded up to nearest 10p.
£50.00 to £99.99	10% rounded up to nearest 50p.
£100.00 and over	10% rounded up to nearest £1.

8.6 With reference to section 7.2 above, Services have to seek to maximise revenues. This is not always just looking at price increases but could be increasing take up. Services should seek to understand each service cost structure and market and set prices accordingly.

### **9 REVENUE BUDGET SUMMARY**

9.1 The proposed uprating assumptions to be applied to the existing base budget are set out in Annex 1 and total £5,219,000 for 2023/24. The table below indicates the monetary values where increases are to be applied

	£m	£m
Staff Costs - Non Teaching	4.111	
Staff Costs - Teaching	1.368	
Property Costs	1.375	
		<b>6.854</b>
Sales	(0.082)	
Fees and Charges	(0.647)	
Apportioned income	(0.184)	
Other Income	(0.722)	
		<b>(1.635)</b>
<b>Total Net Uplift</b>		<b><u>5.219</u></b>

## STRATEGY AND ASSUMPTIONS

9.2 A summary of the net budget movement between 2022/23 and 2023/24 is set out below.

	<b>2023/24</b>
	<b>£m</b>
<b>Overall Budget Increase</b>	
Movement 2022/23 to 2023/24	<b><u>8.161</u></b>
<b>Represented By:</b>	
Movement in Gross Revenue Grant	4.607
Non-Domestic Rates	(1.481)
Council Tax	1.082
Increase draw on General Fund Reserves	5.866
Reduce draw on Strategic Reserve Fund	<u>(1.913)</u>
	<b><u>8.161</u></b>

9.3 The 2022/23 pay settlement, inflationary pressures and the cost of the revised pay and grading structure, for example, will require an increased contribution from the General Fund non-earmarked balances, to set a balanced budget for 2023/24. As such a balance of £8,843,200 has been identified from General Fund reserve balances.

**APPROVED BUDGET CALCULATION 2023/24**

	<i>£000</i>
<b>Approved Budget 2022/23</b>	<b>92,616.2</b>
<i>Add:</i> Baseline Movement	(113.1)
<i>Add:</i> Inflation	5,219.0
<i>Add:</i> One-Off Adjustment	705.0
<i>Add:</i> Service Pressures	1,909.9
<i>Less:</i> Savings	0.0
<i>Add:</i> Settlement Adjustment	191.0
<i>Less:</i> Final Adjustment	249.6
<b>Approved Budget 2023/24</b>	<b><u>100,777.6</u></b>

**COUNCIL TAX CALCULATION 2023/24**

	<i>£000</i>
<b>Approved Budget 2022/23</b>	<b>100,777.6</b>
<i>Less:</i> Movement in Reserves	(15,625.6)
	<u>85,152.0</u>
<i>Less:</i> Finance Settlement	(73,823.0)
<i>Less:</i> Council Tax Empty Property Surcharge	(100.0)
<b>Expenditure to be met by Council Tax</b>	<b><u>11,229.0</u></b>
Band D Properties Forecast	8,284
Assumed Collection rate	99%
No. of Band D Equivalent Tax Payers	8,201
<b>Band D Council Tax 2023/24</b>	<b><u>1,369.21</u></b>

Band	Property Value (£)	Proportion	Tax (£)
A	up to 27,000	240/360	912.81
B	over 27,000-35,000	280/360	1,064.94
C	over 35,000-45,000	320/360	1,217.08
<b>D</b>	<b>over 45,000-58,000</b>	<b>360/360</b>	<b>1,369.21</b>
E	over 58,000-80,000	473/360	1,798.99
F	over 80,000-106,000	585/360	2,224.97
G	over 106,000-212,000	705/360	2,681.37
H	above 212,000	882/360	3,354.57



## COUNCIL TAX COMPARISON 2023/24

Council Tax Level in Scotland 2023/24	Band D	% Increase
Aberdeen City Council	1,489.55	5.0%
Aberdeenshire Council	1,393.42	4.0%
Angus Council	1,316.68	6.0%
Argyll & Bute Council	1,479.20	5.0%
City of Edinburgh Council	1,447.69	5.0%
Clackmannanshire Council	1,410.96	5.0%
Comhairlie Nan Eilean Siar	1,290.75	5.0%
Dumfries & Galloway Council	1,334.85	6.0%
Dundee City Council	1,486.43	4.8%
East Ayrshire Council	1,487.44	5.0%
East Dunbartonshire Council	1,415.66	5.0%
East Lothian Council	1,453.62	7.0%
East Renfrewshire Council	1,415.22	6.0%
Falkirk Council	1,363.82	7.0%
Fife Council	1,385.18	5.0%
Glasgow City Council	1,499.00	5.0%
Highland Council	1,427.19	4.0%
Inverclyde Council	1,429.77	5.3%
Midlothian Council	1,514.73	5.0%
Moray Council	1,430.62	5.0%
North Ayrshire Council	1,452.12	5.0%
North Lanarkshire Council	1,320.78	5.0%
<b>Orkney Island Council</b>	<b>1,369.21</b>	<b>10.0%</b>
Perth & Kinross Council	1,403.69	3.9%
Renfrewshire Council	1,436.17	6.0%
Scottish Borders Council	1,356.11	5.0%
Shetland Island Council	1,260.61	4.5%
South Ayrshire Council	1,489.55	5.0%
South Lanarkshire Council	1,300.81	5.5%
Strirling Council	1,481.50	7.0%
West Dunbartonshire Council	1,398.98	5.0%
West Lothian Council	1,390.96	5.8%
<b>Scotland Average</b>	<b>1,410.38</b>	<b>5.4%</b>

**SUMMARY OF APPROVED SERVICE PRESSURES 2023/24**

<b>SUMMARY BY SERVICE AREA</b>	<b>Service Area Code</b>	<b>Approved Service Pressure £000</b>
Education	ED	255.0
Leisure Services	LS	0.0
Orkney Health and Care	SC	450.0
Law & Order	LO	0.0
Roads	RD	0.0
Transportation	TR	0.0
Operational Environmental Services	OE	0.0
Environmental Health & Trading Standards	EH	0.0
Other Housing	OH	0.0
Economic Development	DV	0.0
Planning	PL	0.0
Other Services	OS	0.0
<b>Totals</b>		<b>705.0</b>

<b>SUMMARY BY ITEM</b>	<b>Service Area Code</b>	<b>Approved Service Pressure £000</b>
<b>Budget Increase</b>		
Nursery provision	ED	255.0
Childrens Residential Care Braeburn	SC	450.0
<b>Totals</b>		<b>705.0</b>

### SUMMARY OF SETTLEMENT ADJUSTMENTS 2023/24

SUMMARY BY SERVICE AREA	Service Area Code	Settlement Adjustment £000
Education	ED	(65.0)
Leisure Services	LS	0.0
Orkney Health and Care	SC	43.0
Law & Order	LO	0.0
Roads	RD	0.0
Transportation	TR	0.0
Operational Environmental Services	OE	0.0
Environmental Health & Trading Standards	EH	0.0
Other Housing	OH	38.0
Economic Development	DV	0.0
Planning	PL	0.0
Other Services	OS	175.0
<b>Totals</b>		<b>191.0</b>

SUMMARY BY ITEM	Service Area Code	Settlement Adjustment £000
<b>Budget Increase</b>		
Removal of Curriculum Charges	ED	3.0
Scottish Child Payments Bridging Payments	ED	(85.0)
Removal of Music Tuition Charges	ED	16.0
Scottish Disability Assistance	ED	11.0
Discretionary Housing Payments	ED	24.0
Homelessness Support	OH	38.0
Whole Family Wellbeing	SC	133.0
Access to Counselling in Schools	ED	(19.0)
Local Energy Strategy	OS	75.0
Empty Property Relief	OS	100.0
Early Learning and Childcare	ED	(15.0)
Interim Care	SC	(90.0)
<b>Totals</b>		<b>191.0</b>

**SUMMARY OF EFFICIENCY SAVINGS 2023/24**

<b>SUMMARY BY SERVICE AREA</b>	<b>Service Area Code</b>	<b>Efficiency Savings £000</b>
Education	ED	0.0
Leisure Services	LS	0.0
Orkney Health and Care	SC	0.0
Law, Order and Protective Services	LO	0.0
Roads	RD	0.0
Transportation	TR	0.0
Operational Environmental Services	OE	0.0
Environmental Health	EH	0.0
Other Housing	OH	0.0
Economic Development	DV	0.0
Planning	PL	0.0
Other Services	OS	0.0
<b>Total</b>		<b>0.0</b>

		0.0
		0.0
		0.0
		0.0
<b>Total</b>		<b>0.0</b>

# **SERVICE COMMITTEE BUDGETS**

<b>SERVICE COMMITTEE SUMMARY</b>							
	<b>2022/23</b>		<b>2023/24</b>				
	<b>Budget</b>	<b>Change</b>	<b>Inflation</b>	<b>Pressure</b>	<b>Savings</b>	<b>Change</b>	<b>Budget</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>By Committee (General Fund)</b>							
Development and Infrastructure	13,211.6	481.8	(31.0)	209.4	0.0	453.2	<b>14,325.0</b>
Education, Leisure & Housing	44,411.1	69.9	3,397.3	1,149.2	0.0	(275.4)	<b>48,752.1</b>
Policy and Resources	34,993.5	(664.8)	1,852.7	1,256.3	0.0	262.8	<b>37,700.5</b>
<b>Totals</b>	<b>92,616.2</b>	<b>(113.1)</b>	<b>5,219.0</b>	<b>2,614.9</b>	<b>0.0</b>	<b>440.6</b>	<b>100,777.6</b>
<b>By Committee (Non-General Fund)</b>							
Harbour Authority Sub-committee	1,397.0	(4,263.4)	(508.3)	104.9	0.0	1,398.8	<b>(1,871.0)</b>
Education, Leisure & Housing	(0.0)	(9.0)	240.8	(105.3)	0.0	(126.5)	<b>(0.0)</b>
Asset Management Sub-committee	5.9	68.1	342.7	0.0	0.0	(416.7)	<b>0.0</b>
Investment Sub-committee	(5,599.7)	20.0	47.3	0.0	0.0	(7,967.6)	<b>(13,500.0)</b>
Pension Fund	(24,403.4)	10.5	893.1	(14.0)	0.0	583.0	<b>(22,930.8)</b>
<b>Totals</b>	<b>(28,600.2)</b>	<b>(4,173.8)</b>	<b>1,015.6</b>	<b>(14.4)</b>	<b>0.0</b>	<b>(6,529.0)</b>	<b>(38,301.8)</b>

**NOTES:**

For the purposes of the Service Committee Summary, the column headings have been simplified from the information shown within the detailed Service Area Summaries as follows:-

<b>2022/23 Budget</b>	Approved Budget 2022/23
<b>2022/23 Change</b>	Return One-Off Budget 2022/23 + Baseline Other
<b>2023/24 Inflation</b>	Inflation 2023/24
<b>2023/24 Service Pressures</b>	One-Off + Baseline 2023/24
<b>2023/24 Efficiency Savings</b>	Efficiency Savings 2023/24
<b>2023/24 Change</b>	Finance Settlement + Final Adjustments 2023/24
<b>2023/24 Budget</b>	Approved Budget 2023/24

DEVELOPMENT AND INFRASTRUCTURE	2022/23		2023/24				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
<b>General Fund Services</b>							
Roads	3,175.9	154.6	(161.9)	95.8	0.0	359.2	3,623.6
Transportation	3,412.1	49.8	123.2	82.1	0.0	(179.1)	3,488.1
Operational Environmental Services	2,946.1	78.9	(192.1)	(14.9)	0.0	297.2	3,115.2
E/Health and Trading Standards	957.2	62.3	72.3	(16.1)	0.0	0.2	1,075.9
Economic Development	1,665.9	42.4	75.3	14.7	0.0	(0.9)	1,797.4
Planning	1,054.4	93.8	52.2	47.8	0.0	(23.4)	1,224.8
	<b>13,211.6</b>	<b>481.8</b>	<b>(31.0)</b>	<b>209.4</b>	<b>0.0</b>	<b>453.2</b>	<b>14,325.0</b>
<b>Roads</b>							
Winter Maintenance and Response	963.2	0.0	0.0	0.0	0.0	143.6	1,106.8
Street Lighting	223.1	0.0	0.0	0.0	0.0	5.6	228.7
Car Parks	(146.6)	1.1	(16.2)	(7.9)	0.0	11.3	(158.3)
Other Works	112.3	0.0	1.9	0.0	0.0	4.7	118.9
Traffic Management	239.6	0.0	(9.7)	0.0	0.0	34.4	264.3
Structural Maintenance	1,300.9	0.0	0.0	0.0	0.0	187.4	1,488.3
Routine Maintenance	787.5	0.0	4.4	0.0	0.0	75.9	867.8
Quarries Holding Account	(500.0)	5.4	(5.4)	8.8	0.0	(8.8)	(500.0)
Roads Holding Account	0.0	139.1	(139.1)	75.1	0.0	(75.1)	0.0
Garage Holding Account	0.0	2.9	(2.9)	19.8	0.0	(19.8)	0.0
Miscellaneous	110.5	6.1	5.1	0.0	0.0	0.0	121.7
Movement In Reserves	85.4	0.0	0.0	0.0	0.0	0.0	85.4
<b>Net Expenditure</b>	<b>3,175.9</b>	<b>154.6</b>	<b>(161.9)</b>	<b>95.8</b>	<b>0.0</b>	<b>359.2</b>	<b>3,623.6</b>
<b>Transportation</b>							
Administration	242.2	5.9	17.1	0.3	0.0	0.0	265.5
Co-ordination	75.9	0.4	7.8	0.0	0.0	(3.2)	80.9
Concessionary Fares	124.6	0.0	0.0	0.0	0.0	0.0	124.6
Support for Operators - Bus	1,329.8	0.0	0.0	0.0	0.0	(100.0)	1,229.8
Support for Operators - Air	1,198.8	0.0	0.0	0.0	0.0	0.0	1,198.8
Support for Operators - Ferries	3.1	0.0	0.0	0.0	0.0	0.0	3.1
Airfields	437.7	40.1	25.4	(3.5)	0.0	10.7	510.4
Orkney Ferries	0.0	3.4	72.9	85.3	0.0	(161.6)	0.0
Movement in Reserves	0.0	0.0	0.0	0.0	0.0	75.0	75.0
<b>Net Expenditure</b>	<b>3,412.1</b>	<b>49.8</b>	<b>123.2</b>	<b>82.1</b>	<b>0.0</b>	<b>(179.1)</b>	<b>3,488.1</b>
<b>Operational Environmental Services</b>							
Burial Grounds	89.0	0.6	(9.3)	4.4	0.0	10.7	95.4
Refuse Collection	636.2	(59.9)	(78.6)	0.0	0.0	125.6	623.3
Waste Disposal	1,307.5	61.6	(29.3)	0.0	0.0	57.3	1,397.1
Recycling	516.5	0.0	0.3	0.0	0.0	48.0	564.8
Environmental Cleansing	396.9	0.0	1.4	0.0	0.0	36.3	434.6
Environmental Holding Account	0.0	76.6	(76.6)	(19.3)	0.0	19.3	0.0
<b>Net Expenditure</b>	<b>2,946.1</b>	<b>78.9</b>	<b>(192.1)</b>	<b>(14.9)</b>	<b>0.0</b>	<b>297.2</b>	<b>3,115.2</b>
<b>E/Health and Trading Standards</b>							
Administration	581.8	58.7	39.6	4.5	0.0	1.3	685.9
Trading Standards	285.5	3.6	19.4	(20.6)	0.0	0.7	288.6
Public Toilets	89.9	0.0	13.3	0.0	0.0	(1.8)	101.4
<b>Net Expenditure</b>	<b>957.2</b>	<b>62.3</b>	<b>72.3</b>	<b>(16.1)</b>	<b>0.0</b>	<b>0.2</b>	<b>1,075.9</b>

<b>DEVELOPMENT AND INFRASTRUCTURE (CONTINUED)</b>							
	<b>2022/23</b>		<b>2023/24</b>				
	<b>Budget</b>	<b>Change</b>	<b>Inflation</b>	<b>Pressure</b>	<b>Savings</b>	<b>Change</b>	<b>Budget</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Economic Development</b>							
Administration	887.1	42.4	62.1	(22.3)	0.0	1.7	<b>971.0</b>
Business Gateway	175.6	0.0	9.7	1.3	0.0	(2.6)	<b>184.0</b>
EEC Expenditure	9.4	0.0	0.0	0.0	0.0	0.0	<b>9.4</b>
LEADER Programme	25.8	0.0	3.5	35.7	0.0	0.0	<b>65.0</b>
Regeneration	16.5	0.0	0.0	0.0	0.0	0.0	<b>16.5</b>
Tourism	112.5	0.0	0.0	0.0	0.0	0.0	<b>112.5</b>
Economic Development Grants	291.7	0.0	0.0	0.0	0.0	0.0	<b>291.7</b>
Other Economic Dev. Grants	147.3	0.0	0.0	0.0	0.0	0.0	<b>147.3</b>
<b>Net Expenditure</b>	<b>1,665.9</b>	<b>42.4</b>	<b>75.3</b>	<b>14.7</b>	<b>0.0</b>	<b>(0.9)</b>	<b>1,797.4</b>
<b>Planning</b>							
Administration	354.2	20.6	24.4	(1.8)	0.0	0.3	<b>397.7</b>
Development Management	175.4	(37.5)	(8.9)	3.4	0.0	1.1	<b>133.5</b>
Development Planning	436.8	53.1	36.6	57.6	0.0	(25.7)	<b>558.4</b>
Building Standards	41.6	53.5	(3.5)	(9.8)	0.0	1.1	<b>82.9</b>
Archaeology	46.4	4.1	3.6	(1.6)	0.0	(0.2)	<b>52.3</b>
<b>Net Expenditure</b>	<b>1,054.4</b>	<b>93.8</b>	<b>52.2</b>	<b>47.8</b>	<b>0.0</b>	<b>(23.4)</b>	<b>1,224.8</b>



EDUCATION, LEISURE AND HOUSING	2022/23		2023/24				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
<b>General Fund Services</b>							
Education	38,405.5	(74.4)	2,946.6	960.9	0.0	(243.1)	41,995.5
Leisure Services	4,237.4	46.8	314.1	126.1	0.0	(59.0)	4,665.4
Other Housing	1,768.2	97.5	136.6	62.2	0.0	26.7	2,091.2
	<b>44,411.1</b>	<b>69.9</b>	<b>3,397.3</b>	<b>1,149.2</b>	<b>0.0</b>	<b>(275.4)</b>	<b>48,752.1</b>
<b>Non-General Fund Services</b>							
Housing Revenue Account	0.0	(17.9)	0.5	(108.7)	0.0	126.1	0.0
Orkney College	(0.0)	8.9	240.3	3.4	0.0	(252.6)	0.0
	<b>(0.0)</b>	<b>(9.0)</b>	<b>240.8</b>	<b>(105.3)</b>	<b>0.0</b>	<b>(126.5)</b>	<b>0.0</b>
<b>Education</b>							
Senior Secondary Schools	11,227.4	2.7	998.8	(429.4)	0.0	18.1	11,817.6
Junior Secondary Schools	3,076.0	0.0	269.8	(87.5)	0.0	(34.4)	3,223.9
Primary Schools	11,853.3	0.6	1,036.9	(976.9)	0.0	(50.0)	11,863.9
Early Learning and Childcare	4,343.4	(255.0)	254.9	166.9	0.0	30.1	4,540.3
Additional Support Needs	1,258.6	0.0	65.2	1,932.1	0.0	(35.6)	3,220.3
Papdale Halls of Residence	808.1	1.2	64.2	27.4	0.0	6.1	907.0
Quality Development	56.7	0.0	4.8	105.4	0.0	(108.7)	58.2
Administration	(426.3)	78.8	132.2	39.8	0.0	(64.1)	(239.6)
Assistance For Students	224.1	0.0	0.0	(9.9)	0.0	0.0	214.2
Community Learning and Development	370.5	94.0	27.5	21.6	0.0	0.9	514.5
School Meals	1,509.0	3.3	88.5	165.8	0.0	(7.5)	1,759.1
School Transport	4,041.0	0.0	0.1	0.0	0.0	0.5	4,041.6
School Crossing Patrol	54.8	0.0	3.7	5.6	0.0	0.1	64.2
Parent Councils	8.9	0.0	0.0	0.0	0.0	1.4	10.3
<b>Net Expenditure</b>	<b>38,405.5</b>	<b>(74.4)</b>	<b>2,946.6</b>	<b>960.9</b>	<b>0.0</b>	<b>(243.1)</b>	<b>41,995.5</b>
<b>Leisure Services</b>							
Administration	366.7	18.7	25.9	25.0	0.0	1.1	437.4
Parks and Play Areas	350.2	0.0	47.2	3.3	0.0	(40.1)	360.6
Healthy Living Centres	75.9	0.0	4.3	3.0	0.0	(1.2)	82.0
Tourism - Caravan Sites	(13.5)	0.0	(1.8)	2.0	0.0	0.3	(13.0)
Tourism - Hostels	(2.2)	0.0	(0.3)	1.5	0.0	5.5	4.5
Sports Development	86.4	0.0	4.0	5.5	0.0	1.3	97.2
Sports Facilities	1,040.1	2.3	35.0	5.0	0.0	(12.8)	1,069.6
Swimming Pools	213.0	8.0	22.1	11.5	0.0	30.7	285.3
Active Schools	35.6	1.0	10.8	(17.3)	0.0	0.3	30.4
Community Facilities	284.5	0.0	31.1	4.5	0.0	(27.0)	293.1
Heritage	326.6	1.5	9.6	1.5	0.0	1.1	340.3
Museums	287.8	0.0	22.3	71.2	0.0	(54.6)	326.7
St Magnus Cathedral	193.2	0.3	23.1	9.1	0.0	33.8	259.5
Libraries	993.1	15.0	80.8	0.3	0.0	2.6	1,091.8
<b>Net Expenditure</b>	<b>4,237.4</b>	<b>46.8</b>	<b>314.1</b>	<b>126.1</b>	<b>0.0</b>	<b>(59.0)</b>	<b>4,665.4</b>

EDUCATION, LEISURE AND HOUSING (CONTINUED)	2022/23		2023/24				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
<b>Other Housing</b>							
Housing support	67.3	0.0	4.7	(0.8)	0.0	0.5	71.7
Homelessness	917.2	75.9	96.5	40.9	0.0	(23.8)	1,106.7
Housing Loans	11.0	1.1	0.6	0.0	0.0	0.0	12.7
Energy Initiatives	39.5	0.0	2.8	(0.1)	0.0	0.0	42.2
Garages	(97.1)	0.0	3.0	0.0	0.0	(1.8)	(95.9)
Miscellaneous	232.6	12.6	13.0	1.6	0.0	0.1	259.9
Housing Benefit	182.7	7.8	6.6	0.0	0.0	54.0	251.1
Landlord Registration	(22.5)	0.1	(2.2)	0.0	0.0	0.0	(24.6)
Care & Repair	312.6	0.0	0.0	0.0	0.0	0.0	312.6
Sheltered Housing	147.0	0.0	11.3	20.6	0.0	(2.0)	176.9
Student Accommodation	(22.1)	0.0	0.3	0.0	0.0	(0.3)	(22.1)
<b>Net Expenditure</b>	<b>1,768.2</b>	<b>97.5</b>	<b>136.6</b>	<b>62.2</b>	<b>0.0</b>	<b>26.7</b>	<b>2,091.2</b>
<b>Housing Revenue Account</b>							
Administration	771.3	139.1	56.7	(125.9)	0.0	0.0	841.2
Tenant Participation	25.6	0.0	1.0	17.2	0.0	0.0	43.8
Property Costs	1,686.4	4.3	68.4	0.0	0.0	1.7	1,760.8
Finance Charges	1,724.7	(161.3)	0.0	0.0	0.0	155.0	1,718.4
Rent Income	(4,185.0)	0.0	(125.6)	0.0	0.0	(30.6)	(4,341.2)
Other Income	(23.0)	0.0	0.0	0.0	0.0	0.0	(23.0)
<b>Net Expenditure</b>	<b>0.0</b>	<b>(17.9)</b>	<b>0.5</b>	<b>(108.7)</b>	<b>0.0</b>	<b>126.1</b>	<b>0.0</b>
<b>Orkney College</b>							
Business Support	445.2	(55.7)	112.9	65.8	0.0	(99.2)	469.0
Further and Higher Education	(668.2)	64.6	125.8	(36.5)	0.0	5.7	(508.6)
Agronomy Institute	4.4	0.0	3.1	(0.4)	0.0	(12.2)	(5.1)
Orkney Research Centre	234.9	0.0	(5.5)	42.3	0.0	(119.7)	152.0
Centre for Nordic Studies	(16.3)	0.0	4.0	(67.8)	0.0	(27.2)	(107.3)
<b>Net Expenditure</b>	<b>(0.0)</b>	<b>8.9</b>	<b>240.3</b>	<b>3.4</b>	<b>0.0</b>	<b>(252.6)</b>	<b>0.0</b>

POLICY AND RESOURCES	2022/23		2023/24				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
<b>General Fund Services</b>							
Central Administration	0.0	7.4	(7.4)	(26.1)	0.0	39.3	13.2
Law, Order & Protective Services	120.5	3.3	8.0	4.0	0.0	0.2	136.0
Orkney Health and Care	23,179.5	600.4	1,450.6	1,159.9	0.0	(7.7)	26,382.6
Other Services	11,693.5	(1,275.9)	401.6	118.5	0.0	231.0	11,168.7
	<b>34,993.5</b>	<b>(664.8)</b>	<b>1,852.7</b>	<b>1,256.3</b>	<b>0.0</b>	<b>262.8</b>	<b>37,700.5</b>
<b>Sources of Funding</b>	<b>(89,995.1)</b>	<b>2,701.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(13,483.6)</b>	<b>(100,777.6)</b>
<b>Central Administration</b>							
Chief Executive's	0.0	8.0	(8.0)	191.5	0.0	(191.5)	0.0
Corporate Services	0.0	20.9	(20.9)	(30.2)	0.0	30.2	0.0
Finance	0.0	14.4	(14.4)	11.6	0.0	(11.6)	0.0
Development & Infrastructure	0.0	16.4	(16.4)	101.8	0.0	(101.8)	0.0
I.T and Facilities	(13.2)	22.0	(22.0)	(83.5)	0.0	96.7	0.0
Legal Services	0.0	18.6	(18.6)	(134.2)	0.0	134.2	0.0
Apportionment Control Account	0.0	(99.9)	99.9	0.0	0.0	0.0	0.0
Cleaning Holding Account	0.0	7.0	(7.0)	(83.1)	0.0	83.1	0.0
Movement In Reserves	13.2	0.0	0.0	0.0	0.0	0.0	13.2
<b>Net Expenditure</b>	<b>0.0</b>	<b>7.4</b>	<b>(7.4)</b>	<b>(26.1)</b>	<b>0.0</b>	<b>39.3</b>	<b>13.2</b>
<b>Law, Order and Protective Services</b>							
Civil Contingencies	120.5	3.3	8.0	4.0	0.0	0.2	136.0
<b>Net Expenditure</b>	<b>120.5</b>	<b>3.3</b>	<b>8.0</b>	<b>4.0</b>	<b>0.0</b>	<b>0.2</b>	<b>136.0</b>
<b>Orkney Health and Care</b>							
Administration	2,114.6	202.7	125.9	20.4	0.0	(4.2)	2,459.4
Childcare	3,672.7	286.3	188.2	381.4	0.0	241.2	4,769.8
Elderly - Residential	5,329.7	0.0	476.4	142.6	0.0	47.5	5,996.2
Elderly - Independent Sector	240.8	0.0	(1.5)	0.0	0.0	0.0	239.3
Elderly - Day Centres	171.5	0.0	27.9	(1.2)	0.0	(1.4)	196.8
Disability	4,163.3	0.0	231.3	30.9	0.0	(15.5)	4,410.0
Mental Health	302.6	0.0	18.0	59.4	0.0	(13.7)	366.3
Other Community Care	1,047.2	56.7	86.7	287.4	0.0	(34.3)	1,443.7
Occupational Therapy	368.6	0.0	22.1	102.3	0.0	286.7	779.7
Home Care	3,820.7	0.4	242.4	181.2	0.0	(16.2)	4,228.5
Criminal Justice	66.0	54.7	27.5	(40.4)	0.0	72.4	180.1
Integrated Joint Boards	1,881.8	(0.5)	5.7	(4.1)	0.0	(570.2)	1,312.7
<b>Net Expenditure</b>	<b>23,179.5</b>	<b>600.4</b>	<b>1,450.6</b>	<b>1,159.9</b>	<b>0.0</b>	<b>(7.7)</b>	<b>26,382.6</b>

POLICY AND RESOURCES (CONTINTUED)	2022/23		2023/24				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
<b>Other Services</b>							
Corporate Management	3,508.4	238.0	241.0	(28.8)	0.0	29.7	<b>3,988.3</b>
Corporate Priorities	2,654.0	(1,448.5)	84.3	122.9	0.0	3.5	<b>1,416.2</b>
Area Support Team (CP)	16.3	0.0	1.0	0.9	0.0	0.0	<b>18.2</b>
Registration	58.4	1.9	3.0	0.2	0.0	0.1	<b>63.6</b>
Miscellaneous Property	217.8	12.8	29.9	0.0	0.0	(8.4)	<b>252.1</b>
Payments to Joint Boards	483.0	0.0	0.0	0.0	0.0	37.0	<b>520.0</b>
Elections	87.2	(47.6)	2.0	0.0	0.0	0.3	<b>41.9</b>
Licensing	18.4	2.3	(1.6)	(0.4)	0.0	0.2	<b>18.9</b>
Payments to Third Sector	189.8	0.0	0.0	0.0	0.0	8.6	<b>198.4</b>
Publicity	16.0	0.0	0.0	0.0	0.0	0.0	<b>16.0</b>
Twinning	(0.4)	0.0	0.0	0.0	0.0	34.8	<b>34.4</b>
Community Councils	453.4	(2.8)	18.4	23.7	0.0	0.2	<b>492.9</b>
Interest on Loans and Balances	(372.0)	0.0	0.0	0.0	0.0	0.0	<b>(372.0)</b>
Miscellaneous	54.8	37.6	(0.1)	0.0	0.0	0.0	<b>92.3</b>
Cost of Collection	419.4	29.8	14.7	0.0	0.0	125.0	<b>588.9</b>
Finance Charges	3,429.7	(99.4)	9.0	0.0	0.0	0.0	<b>3,339.3</b>
Movement In Reserves	459.3	0.0	0.0	0.0	0.0	0.0	<b>459.3</b>
	<b>11,693.5</b>	<b>(1,275.9)</b>	<b>401.6</b>	<b>118.5</b>	<b>0.0</b>	<b>231.0</b>	<b>11,168.7</b>
<b>Sources of Funding</b>							
Non Domestic Rates	(12,954.0)	0.0	0.0	0.0	0.0	1,481.0	<b>(11,473.0)</b>
Council Tax	(10,489.0)	0.0	0.0	0.0	0.0	(1,082.0)	<b>(11,571.0)</b>
Revenue Support Grant	(57,743.0)	0.0	0.0	0.0	0.0	(4,607.0)	<b>(62,350.0)</b>
Movement in Reserves	(8,809.1)	2,701.1	0.0	0.0	0.0	(9,275.6)	<b>(15,383.6)</b>
<b>Total Income</b>	<b>(89,995.1)</b>	<b>2,701.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(13,483.6)</b>	<b>(100,777.6)</b>

<b>HARBOUR AUTHORITY SUB-COMMITTEE</b>							
	2022/23		2023/24				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
<b>Non-General Fund Services</b>							
Scapa Flow Oil Port	(539.1)	15.0	(262.6)	(556.0)	0.0	1,131.7	(211.0)
Miscellaneous Piers and Harbours	1,936.1	(4,278.4)	(245.7)	660.9	0.0	267.1	(1,660.0)
	<b>1,397.0</b>	<b>(4,263.4)</b>	<b>(508.3)</b>	<b>104.9</b>	<b>0.0</b>	<b>1,398.8</b>	<b>(1,871.0)</b>
<b>Scapa Flow Oil Port</b>							
Administration	551.9	(27.0)	45.8	3.1	0.0	369.8	943.6
Scapa Flow Development	230.8	0.0	1.8	(0.1)	0.0	0.0	232.5
Oil Pollution	92.5	24.8	6.2	(20.6)	0.0	0.0	102.9
Environmental Unit	151.2	1.1	6.1	(38.4)	0.0	(2.2)	117.8
Marine Officers & Pilots	861.4	7.8	60.0	(293.7)	0.0	0.0	635.4
Navigational Aids	98.8	0.0	0.4	0.0	0.0	0.0	99.2
Weather Forecasts	7.5	0.0	0.0	0.0	0.0	0.0	7.5
Harbour Launches	828.8	8.3	61.4	(136.2)	0.0	(147.5)	614.8
Towage Services	2,591.5	0.0	188.2	(70.1)	0.0	58.4	2,768.0
Harbour Dues	(7,779.5)	0.0	(632.4)	0.0	0.0	882.2	(7,529.7)
Finance Charges	1,826.0	0.0	0.0	0.0	0.0	(29.0)	1,797.0
<b>Net Expenditure</b>	<b>(539.1)</b>	<b>15.0</b>	<b>(262.6)</b>	<b>(556.0)</b>	<b>0.0</b>	<b>1,131.7</b>	<b>(211.0)</b>
<b>Miscellaneous Piers and Harbours</b>							
Miscellaneous Piers	(2,236.1)	(2,439.5)	(283.3)	2,132.8	0.0	(287.2)	(3,113.3)
Administration	634.1	(162.9)	34.3	9.6	0.0	(4.4)	510.7
Miscellaneous Piers Development	281.5	0.0	4.2	(0.3)	0.0	0.0	285.4
Environmental Unit	22.1	0.0	1.5	(1.7)	0.0	31.9	53.8
Marine Officers & Pilots	333.3	2.2	23.3	16.9	0.0	208.0	583.7
Navigational Aids	35.7	0.0	0.2	0.0	0.0	0.0	35.9
Weather Forecasts	7.4	0.0	0.0	0.0	0.0	0.0	7.4
Harbour Launches	411.2	8.3	29.4	29.4	0.0	318.8	797.1
Oil Pollution	68.9	24.8	6.6	4.2	0.0	0.0	104.5
Pilotage Income	(772.9)	0.0	(61.9)	0.0	0.0	0.0	(834.8)
Movement in Reserves	(923.3)	923.3	0.0	(3,865.8)	0.0	0.0	(3,865.8)
Finance Charges	4,074.2	(2,634.6)	0.0	2,335.8	0.0	0.0	3,775.4
<b>Net Expenditure</b>	<b>1,936.1</b>	<b>(4,278.4)</b>	<b>(245.7)</b>	<b>660.9</b>	<b>0.0</b>	<b>267.1</b>	<b>(1,660.0)</b>

<b>ASSET MANAGEMENT SUB-COMMITTEE</b>							
	2022/23		2023/24				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
<b>Non-General Fund Services</b>							
Corporate Holding Accounts	5.9	68.1	342.7	0.0	0.0	(416.7)	0.0
	<b>5.9</b>	<b>68.1</b>	<b>342.7</b>	<b>0.0</b>	<b>0.0</b>	<b>(416.7)</b>	<b>0.0</b>
<b>Corporate Holding Accounts</b>							
Repairs & Maintenance GF	1,711.7	33.7	226.6	0.0	0.0	(192.0)	1,780.0
Repairs & Maintenance HRA	1,550.5	18.8	69.5	0.0	0.0	(26.3)	1,612.5
Repairs & Maintenance Piers ALWC	2,583.3	(2,583.3)	0.0	2,096.5	0.0	0.0	2,096.5
Repairs & Maintenance Contributions	(6,249.2)	2,583.3	0.0	(2,096.5)	0.0	(143.1)	(5,905.5)
Ground Maintenance	409.6	3.8	58.4	0.0	0.0	(55.3)	416.5
Utilities Holding Account	0.0	8.0	(8.0)	0.0	0.0	0.0	0.0
Insurance Holding Account	0.0	3.8	(3.8)	0.0	0.0	0.0	0.0
Telephones Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Photocopiers Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Postages Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Net Expenditure</b>	<b>5.9</b>	<b>68.1</b>	<b>342.7</b>	<b>0.0</b>	<b>0.0</b>	<b>(416.7)</b>	<b>0.0</b>

<b>INVESTMENT SUB-COMMITTEE</b>							
	<b>2022/23</b>		<b>2023/24</b>				
	<b>Budget</b>	<b>Change</b>	<b>Inflation</b>	<b>Pressure</b>	<b>Savings</b>	<b>Change</b>	<b>Budget</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Non-General Fund Services</b>							
Strategic Reserve Fund	(5,599.7)	20.0	47.3	0.0	0.0	(7,967.6)	<b>(13,500.0)</b>
	<b>(5,599.7)</b>	<b>20.0</b>	<b>47.3</b>	<b>0.0</b>	<b>0.0</b>	<b>(7,967.6)</b>	<b>(13,500.0)</b>
<b>Strategic Reserve Fund</b>							
Investment Activities	(16,950.4)	8.8	9.2	0.0	0.0	(2,795.4)	<b>(19,727.8)</b>
Investment Properties	(788.7)	11.2	38.1	0.0	0.0	(11.6)	<b>(751.0)</b>
Development Grants W/O	34.0	0.0	0.0	0.0	0.0	0.0	<b>34.0</b>
Conservation Fund	0.0	0.0	0.0	0.0	0.0	0.0	<b>0.0</b>
Travel Fund	0.0	0.0	0.0	0.0	0.0	0.0	<b>0.0</b>
Talented Performers Fund	0.0	0.0	0.0	0.0	0.0	0.0	<b>0.0</b>
Flotta Decommisioning Fund	9.6	0.0	0.0	0.0	0.0	65.4	<b>75.0</b>
Talented Young Persons Fund	0.0	0.0	0.0	0.0	0.0	0.0	<b>0.0</b>
Orkney Memorial Fund	31.8	0.0	0.0	0.0	0.0	0.0	<b>31.8</b>
Renewable Energy Investment Fund	(143.0)	0.0	0.0	0.0	0.0	5.0	<b>(138.0)</b>
Movement In Reserves	12,138.0	0.0	0.0	0.0	0.0	(5,235.0)	<b>6,903.0</b>
Finance Charges	69.0	0.0	0.0	0.0	0.0	4.0	<b>73.0</b>
<b>Net Expenditure</b>	<b>(5,599.7)</b>	<b>20.0</b>	<b>47.3</b>	<b>0.0</b>	<b>0.0</b>	<b>(7,967.6)</b>	<b>(13,500.0)</b>

<b>PENSION FUND</b>							
	<b>2022/23</b>		<b>2023/24</b>				
	<b>Budget</b>	<b>Change</b>	<b>Inflation</b>	<b>Pressure</b>	<b>Savings</b>	<b>Change</b>	<b>Budget</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Non-General Fund Services</b>							
Pension Fund	(24,403.4)	10.5	893.1	(14.0)	0.0	583.0	<b>(22,930.8)</b>
	<b>(24,403.4)</b>	<b>10.5</b>	<b>893.1</b>	<b>(14.0)</b>	<b>0.0</b>	<b>583.0</b>	<b>(22,930.8)</b>
<b>Pension Fund</b>							
PF Operations	(351.5)	0.6	829.2	0.0	0.0	(2,298.3)	<b>(1,820.0)</b>
PF Admitted Bodies	(668.7)	0.0	41.8	0.0	0.0	(4.4)	<b>(631.3)</b>
PF Administration	362.6	8.5	19.1	(14.0)	0.0	3.6	<b>379.8</b>
PF Investments	(23,745.8)	1.4	3.0	0.0	0.0	2,882.1	<b>(20,859.3)</b>
<b>Net Expenditure</b>	<b>(24,403.4)</b>	<b>10.5</b>	<b>893.1</b>	<b>(14.0)</b>	<b>0.0</b>	<b>583.0</b>	<b>(22,930.8)</b>

# **GENERAL FUND**

## **SERVICE BUDGETS**

GENERAL FUND SUMMARY	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>BY SERVICE AREA</b>											
Central Administration	0.0	0.0	7.4	7.4	(7.4)	0.0	(26.1)	0.0	75.0	(35.7)	13.2
Education	38,405.5	(255.0)	180.6	38,331.1	2,946.6	255.0	705.9	0.0	(89.0)	(154.1)	41,995.5
Leisure Services	4,237.4	0.0	46.8	4,284.2	314.1	0.0	126.1	0.0	0.0	(59.0)	4,665.4
Social Care	23,179.5	0.0	600.4	23,779.9	1,450.6	450.0	709.9	0.0	43.0	(50.7)	26,382.6
Law, Order and Protective Services	120.5	0.0	3.3	123.8	8.0	0.0	4.0	0.0	0.0	0.2	136.0
Roads	3,175.9	0.0	154.6	3,330.5	(161.9)	0.0	95.8	0.0	0.0	359.2	3,623.6
Transportation	3,412.1	0.0	49.8	3,461.9	123.2	0.0	82.1	0.0	0.0	(179.1)	3,488.1
Operational Environmental Services	2,946.1	0.0	78.9	3,025.0	(192.1)	0.0	(14.9)	0.0	0.0	297.2	3,115.2
Environmental Health & Trading Standards	957.2	0.0	62.3	1,019.5	72.3	0.0	(16.1)	0.0	0.0	0.2	1,075.9
Other Housing	1,768.2	0.0	97.5	1,865.7	136.6	0.0	62.2	0.0	62.0	(35.3)	2,091.2
Economic Development	1,665.9	0.0	42.4	1,708.3	75.3	0.0	14.7	0.0	0.0	(0.9)	1,797.4
Planning	1,054.4	0.0	93.8	1,148.2	52.2	0.0	47.8	0.0	0.0	(23.4)	1,224.8
Other Services	11,693.5	(65.0)	(1,210.9)	10,417.6	401.6	0.0	118.5	0.0	100.0	131.0	11,168.7
<b>TOTALS</b>	<b>92,616.2</b>	<b>(320.0)</b>	<b>206.9</b>	<b>92,503.1</b>	<b>5,219.0</b>	<b>705.0</b>	<b>1,909.9</b>	<b>0.0</b>	<b>191.0</b>	<b>249.6</b>	<b>100,777.6</b>



GENERAL FUND SUMMARY	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>BY SUBJECTIVE GROUP (Central Administration)</b>											
Staff Costs	10,501.3	0.0	1,122.8	11,644.8	815.0	0.0	(20.9)	0.0	0.0	0.0	12,438.9
Property Costs	788.8	0.0	0.0	788.8	118.3	0.0	0.0	0.0	0.0	(43.0)	864.1
Supplies and Services	968.2	0.0	(0.0)	954.5	0.0	0.0	0.0	0.0	0.0	35.5	990.0
Transport Costs	68.2	0.0	0.0	68.2	0.0	0.0	0.0	0.0	0.0	1.7	69.9
Administration Costs	210.3	0.0	(0.0)	203.3	0.0	0.0	0.0	0.0	75.0	25.7	304.0
Apportioned Costs	76.5	0.0	7.4	83.9	5.8	0.0	0.0	0.0	0.0	(7.0)	82.7
Third Party Payments	89.0	0.0	0.0	89.0	0.0	0.0	0.0	0.0	0.0	0.0	89.0
Miscellaneous Expenditure	13.9	0.0	0.0	13.9	0.0	0.0	0.0	0.0	0.0	0.0	13.9
<b>Total Expenditure</b>	<b>12,716.2</b>	<b>0.0</b>	<b>1,130.2</b>	<b>13,846.4</b>	<b>939.1</b>	<b>0.0</b>	<b>(20.9)</b>	<b>0.0</b>	<b>75.0</b>	<b>12.9</b>	<b>14,852.5</b>
Other Grants & Reimbursements	(2,046.0)	0.0	(0.0)	(2,064.0)	(131.2)	0.0	0.0	0.0	0.0	39.9	(2,155.3)
Rents & Lettings	(8.2)	0.0	0.0	(8.2)	0.0	0.0	0.0	0.0	0.0	0.0	(8.2)
Sales	(0.2)	0.0	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)
Fees & Charges	(142.0)	0.0	0.0	(124.0)	(12.4)	0.0	0.0	0.0	0.0	2.2	(134.2)
Apportioned Income	(10,519.7)	0.0	(1,122.8)	(11,642.5)	(802.9)	0.0	(5.2)	0.0	0.0	(90.7)	(12,541.3)
Miscellaneous Income	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
<b>Total Income</b>	<b>(12,716.2)</b>	<b>0.0</b>	<b>(1,122.8)</b>	<b>(13,839.0)</b>	<b>(946.5)</b>	<b>0.0</b>	<b>(5.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>(48.6)</b>	<b>(14,839.3)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>7.4</b>	<b>7.4</b>	<b>(7.4)</b>	<b>0.0</b>	<b>(26.1)</b>	<b>0.0</b>	<b>75.0</b>	<b>(35.7)</b>	<b>13.2</b>

GENERAL FUND SUMMARY	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>BY SUBJECTIVE GROUP (Remaining GF Services)</b>											
Staff Costs	62,763.9	(241.1)	1,311.9	64,012.6	4,664.5	450.0	1,875.0	0.0	114.0	39.0	71,155.1
Property Costs	8,344.7	1.1	23.6	8,369.4	1,256.6	0.0	0.0	0.0	38.0	(133.4)	9,530.6
Supplies and Services	6,119.3	(1.1)	38.6	6,169.8	(0.0)	0.0	0.0	0.0	0.0	155.0	6,324.8
Transport Costs	7,688.4	0.0	127.0	7,815.4	0.0	0.0	0.0	0.0	0.0	177.0	7,992.4
Administration Costs	1,203.7	(15.0)	0.0	1,188.7	0.0	0.0	25.6	0.0	(55.0)	440.0	1,599.3
Apportioned Costs	8,002.1	0.0	750.7	8,752.8	613.1	0.0	0.0	0.0	0.0	26.2	9,392.1
Third Party Payments	25,092.5	(299.2)	(1,300.4)	23,053.2	0.0	0.0	0.0	0.0	489.0	(438.9)	23,103.3
Transfer Payments	6,992.0	0.0	0.2	7,241.0	0.1	0.0	0.0	0.0	0.0	341.3	7,582.4
Loan Charges	3,311.8	0.0	(110.2)	3,201.6	0.0	0.0	0.0	0.0	0.0	0.0	3,201.6
Miscellaneous Expenditure	6,763.9	0.0	(23.8)	6,740.1	0.0	0.0	0.0	0.0	100.0	778.3	7,618.4
<b>Total Expenditure</b>	<b>136,282.3</b>	<b>(555.3)</b>	<b>817.6</b>	<b>136,544.6</b>	<b>6,534.3</b>	<b>450.0</b>	<b>1,900.6</b>	<b>0.0</b>	<b>686.0</b>	<b>1,384.5</b>	<b>147,500.0</b>
Government Grants	(6,316.4)	173.2	(43.8)	(6,187.0)	(1.5)	0.0	0.0	0.0	(15.0)	(29.7)	(6,233.2)
Other Grants & Reimbursements	(27,874.3)	317.1	(232.0)	(27,789.2)	(633.5)	0.0	35.4	0.0	(555.0)	(957.4)	(29,899.7)
Rents & Lettings	(663.7)	0.0	(38.0)	(701.7)	0.0	0.0	0.0	0.0	0.0	0.0	(701.7)
Sales	(1,470.4)	0.0	0.0	(1,470.4)	(81.7)	0.0	0.0	0.0	0.0	4.7	(1,547.4)
Interest & Loans	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
Fees & Charges	(6,847.6)	(255.0)	(304.3)	(7,406.9)	(579.1)	255.0	0.0	0.0	0.0	(17.7)	(7,748.7)
Miscellaneous Income	(121.7)	0.0	0.0	(121.7)	(12.1)	0.0	0.0	0.0	0.0	(99.1)	(232.9)
<b>Total Income</b>	<b>(43,666.1)</b>	<b>235.3</b>	<b>(618.1)</b>	<b>(44,048.9)</b>	<b>(1,307.9)</b>	<b>255.0</b>	<b>35.4</b>	<b>0.0</b>	<b>(570.0)</b>	<b>(1,099.2)</b>	<b>(46,735.6)</b>
<b>Net Expenditure</b>	<b>92,616.2</b>	<b>(320.0)</b>	<b>199.5</b>	<b>92,495.7</b>	<b>5,226.4</b>	<b>705.0</b>	<b>1,936.0</b>	<b>0.0</b>	<b>116.0</b>	<b>285.3</b>	<b>100,764.4</b>

GENERAL FUND SUMMARY	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>BY SUBJECTIVE GROUP (Total General Fund)</b>											
Staff Costs	73,265.2	(241.1)	2,434.7	75,657.4	5,479.5	450.0	1,854.1	0.0	114.0	39.0	83,594.0
Property Costs	9,133.5	1.1	23.6	9,158.2	1,374.9	0.0	0.0	0.0	38.0	(176.4)	10,394.7
Supplies and Services	7,087.5	(1.1)	38.6	7,124.3	(0.0)	0.0	0.0	0.0	0.0	190.5	7,314.8
Transport Costs	7,756.6	0.0	127.0	7,883.6	0.0	0.0	0.0	0.0	0.0	178.7	8,062.3
Administration Costs	1,414.0	(15.0)	(0.0)	1,392.0	0.0	0.0	25.6	0.0	20.0	465.7	1,903.3
Apportioned Costs	8,078.6	0.0	758.1	8,836.7	618.9	0.0	0.0	0.0	0.0	19.2	9,474.8
Third Party Payments	25,181.5	(299.2)	(1,300.4)	23,142.2	0.0	0.0	0.0	0.0	489.0	(438.9)	23,192.3
Transfer Payments	6,992.0	0.0	0.2	7,241.0	0.1	0.0	0.0	0.0	0.0	341.3	7,582.4
Loan Charges	3,311.8	0.0	(110.2)	3,201.6	0.0	0.0	0.0	0.0	0.0	0.0	3,201.6
Miscellaneous Expenditure	6,777.8	0.0	(23.8)	6,754.0	0.0	0.0	0.0	0.0	100.0	778.3	7,632.3
<b>Total Expenditure</b>	<b>148,998.5</b>	<b>(555.3)</b>	<b>1,947.8</b>	<b>150,391.0</b>	<b>7,473.4</b>	<b>450.0</b>	<b>1,879.7</b>	<b>0.0</b>	<b>761.0</b>	<b>1,397.4</b>	<b>162,352.5</b>
Government Grants	(6,316.4)	173.2	(43.8)	(6,187.0)	(1.5)	0.0	0.0	0.0	(15.0)	(29.7)	(6,233.2)
Other Grants & Reimbursements	(29,920.3)	317.1	(232.0)	(29,853.2)	(764.7)	0.0	35.4	0.0	(555.0)	(917.5)	(32,055.0)
Rents & Lettings	(671.9)	0.0	(38.0)	(709.9)	0.0	0.0	0.0	0.0	0.0	0.0	(709.9)
Sales	(1,470.6)	0.0	0.0	(1,470.6)	(81.7)	0.0	0.0	0.0	0.0	4.7	(1,547.6)
Interest & Loans	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
Fees & Charges	(6,989.6)	(255.0)	(304.3)	(7,530.9)	(591.5)	255.0	0.0	0.0	0.0	(15.5)	(7,882.9)
Apportioned Income	(10,519.7)	0.0	(1,122.8)	(11,642.5)	(802.9)	0.0	(5.2)	0.0	0.0	(90.7)	(12,541.3)
Miscellaneous Income	(121.8)	0.0	0.0	(121.8)	(12.1)	0.0	0.0	0.0	0.0	(99.1)	(233.0)
<b>Total Income</b>	<b>(56,382.3)</b>	<b>235.3</b>	<b>(1,740.9)</b>	<b>(57,887.9)</b>	<b>(2,254.4)</b>	<b>255.0</b>	<b>30.2</b>	<b>0.0</b>	<b>(570.0)</b>	<b>(1,147.8)</b>	<b>(61,574.9)</b>
<b>Net Expenditure</b>	<b>92,616.2</b>	<b>(320.0)</b>	<b>206.9</b>	<b>92,503.1</b>	<b>5,219.0</b>	<b>705.0</b>	<b>1,909.9</b>	<b>0.0</b>	<b>191.0</b>	<b>249.6</b>	<b>100,777.6</b>
<b>SOURCES OF FUNDING</b>											
Non Domestic Rates	(12,954.0)	0.0	0.0	(12,954.0)	0.0	0.0	0.0	0.0	1,481.0	0.0	(11,473.0)
Council Tax	(10,489.0)	0.0	0.0	(10,489.0)	0.0	0.0	0.0	0.0	0.0	(1,082.0)	(11,571.0)
Revenue Support Grant	(57,743.0)	0.0	0.0	(57,743.0)	0.0	0.0	0.0	0.0	(4,607.0)	0.0	(62,350.0)
Movement in Reserves	(8,809.1)	0.0	2,701.1	(6,108.0)	0.0	0.0	0.0	0.0	0.0	(9,275.6)	(15,383.6)
<b>Total Income</b>	<b>(89,995.1)</b>	<b>0.0</b>	<b>2,701.1</b>	<b>(87,294.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(3,126.0)</b>	<b>(10,357.6)</b>	<b>(100,777.6)</b>

GENERAL FUND SUMMARY		2022/23				2023/24						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>10 CENTRAL ADMINISTRATION</b>												
10A	Chief Executive's	0.0	0.0	8.0	8.0	(8.0)	0.0	191.5	0.0	0.0	(191.5)	0.0
10B	Corporate Services	0.0	0.0	20.9	20.9	(20.9)	0.0	(30.2)	0.0	0.0	30.2	0.0
10C	Finance	0.0	0.0	14.4	14.4	(14.4)	0.0	11.6	0.0	0.0	(11.6)	0.0
10D	Development & Infrastructure	0.0	0.0	16.4	16.4	(16.4)	0.0	101.8	0.0	75.0	(176.8)	0.0
10F	I.T and Facilities	(13.2)	0.0	22.0	8.8	(22.0)	0.0	(83.5)	0.0	0.0	96.7	0.0
10I	Legal Services	0.0	0.0	18.6	18.6	(18.6)	0.0	(134.2)	0.0	0.0	134.2	0.0
10K	Apportionment Control Account	0.0	0.0	(99.9)	(99.9)	99.9	0.0	0.0	0.0	0.0	0.0	0.0
10O	Cleaning Holding Account	0.0	0.0	7.0	7.0	(7.0)	0.0	(83.1)	0.0	0.0	83.1	0.0
10U	Movement in Reserves	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2
<b>Net Expenditure</b>		<b>0.0</b>	<b>0.0</b>	<b>7.4</b>	<b>7.4</b>	<b>(7.4)</b>	<b>0.0</b>	<b>(26.1)</b>	<b>0.0</b>	<b>75.0</b>	<b>(35.7)</b>	<b>13.2</b>
<b>11-16 EDUCATION</b>												
11AC	Senior Secondary Schools	11,227.4	0.0	2.7	11,230.1	998.8	0.0	(429.4)	0.0	0.0	18.1	11,817.6
12AF	Junior Secondary Schools	3,076.0	0.0	0.0	3,076.0	269.8	0.0	(87.5)	0.0	0.0	(34.4)	3,223.9
13AW	Primary Schools	11,853.3	0.0	0.6	11,853.9	1,036.9	0.0	(976.9)	0.0	0.0	(50.0)	11,863.9
14A	Early Learning and Childcare	4,343.4	(255.0)	0.0	4,088.4	254.9	255.0	(88.1)	0.0	0.0	30.1	4,540.3
14FI	Additional Support Needs	1,258.6	0.0	0.0	1,258.6	65.2	0.0	1,932.1	0.0	(19.0)	(16.6)	3,220.3
14J	Papdale Halls of Residence	808.1	0.0	1.2	809.3	64.2	0.0	27.4	0.0	0.0	6.1	907.0
14N	Quality Development	56.7	0.0	0.0	56.7	4.8	0.0	105.4	0.0	0.0	(108.7)	58.2
15A	Administration	(426.3)	0.0	78.8	(347.5)	132.2	0.0	39.8	0.0	(70.0)	5.9	(239.6)
15B	Assistance For Students	224.1	0.0	0.0	224.1	0.0	0.0	(9.9)	0.0	0.0	0.0	214.2
15C	Community Learning and Development	370.5	0.0	94.0	464.5	27.5	0.0	21.6	0.0	0.0	0.9	514.5
15DE	School Meals	1,509.0	0.0	3.3	1,512.3	88.5	0.0	165.8	0.0	0.0	(7.5)	1,759.1
15F	School Transport	4,041.0	0.0	0.0	4,041.0	0.1	0.0	0.0	0.0	0.0	0.5	4,041.6
15G	School Crossing Patrol	54.8	0.0	0.0	54.8	3.7	0.0	5.6	0.0	0.0	0.1	64.2
16A	Parent Councils	8.9	0.0	0.0	8.9	0.0	0.0	0.0	0.0	0.0	1.4	10.3
<b>Net Expenditure</b>		<b>38,405.5</b>	<b>(255.0)</b>	<b>180.6</b>	<b>38,331.1</b>	<b>2,946.6</b>	<b>255.0</b>	<b>705.9</b>	<b>0.0</b>	<b>(89.0)</b>	<b>(154.1)</b>	<b>41,995.5</b>

GENERAL FUND SUMMARY		2022/23				2023/24						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>17 LEISURE SERVICES</b>												
17A Administration	366.7	0.0	18.7	385.4	25.9	0.0	25.0	0.0	0.0	1.1	437.4	
17C Parks and Play Areas	350.2	0.0	0.0	350.2	47.2	0.0	3.3	0.0	0.0	(40.1)	360.6	
17D Healthy Living Centres	75.9	0.0	0.0	75.9	4.3	0.0	3.0	0.0	0.0	(1.2)	82.0	
17E Tourism - Caravan Sites	(13.5)	0.0	0.0	(13.5)	(1.8)	0.0	2.0	0.0	0.0	0.3	(13.0)	
17F Tourism - Hostels	(2.2)	0.0	0.0	(2.2)	(0.3)	0.0	1.5	0.0	0.0	5.5	4.5	
17G Sports Development	86.4	0.0	0.0	86.4	4.0	0.0	5.5	0.0	0.0	1.3	97.2	
17J Sports Facilities	1,040.1	0.0	2.3	1,042.4	35.0	0.0	5.0	0.0	0.0	(12.8)	1,069.6	
17K Swimming Pools	213.0	0.0	8.0	221.0	22.1	0.0	11.5	0.0	0.0	30.7	285.3	
17N Active Schools	35.6	0.0	1.0	36.6	10.8	0.0	(17.3)	0.0	0.0	0.3	30.4	
17P Community Facilities	284.5	0.0	0.0	284.5	31.1	0.0	4.5	0.0	0.0	(27.0)	293.1	
17S Heritage	326.6	0.0	1.5	328.1	9.6	0.0	1.5	0.0	0.0	1.1	340.3	
17T Museums	287.8	0.0	0.0	287.8	22.3	0.0	71.2	0.0	0.0	(54.6)	326.7	
17U St Magnus Cathedral	193.2	0.0	0.3	193.5	23.1	0.0	9.1	0.0	0.0	33.8	259.5	
17V Libraries	993.1	0.0	15.0	1,008.1	80.8	0.0	0.3	0.0	0.0	2.6	1,091.8	
<b>Net Expenditure</b>	<b>4,237.4</b>	<b>0.0</b>	<b>46.8</b>	<b>4,284.2</b>	<b>314.1</b>	<b>0.0</b>	<b>126.1</b>	<b>0.0</b>	<b>0.0</b>	<b>(59.0)</b>	<b>4,665.4</b>	
<b>19 ORKNEY HEALTH AND CARE</b>												
19A Administration	2,114.6	0.0	202.7	2,346.9	125.9	0.0	20.4	0.0	0.0	(4.2)	2,489.0	
19C Childcare	3,672.7	0.0	286.3	3,959.0	188.2	450.0	(68.6)	0.0	133.0	108.2	4,769.8	
19D Elderly - Residential	5,329.7	0.0	0.0	5,329.7	476.4	0.0	142.6	0.0	0.0	47.5	5,996.2	
19E Elderly - Independent Sector	240.8	0.0	0.0	240.8	(1.5)	0.0	0.0	0.0	0.0	0.0	239.3	
19F Elderly - Day Centres	171.5	0.0	0.0	171.5	27.9	0.0	(1.2)	0.0	0.0	(1.4)	196.8	
19G Disability	4,163.3	0.0	0.0	4,179.9	231.3	0.0	30.9	0.0	0.0	(15.5)	4,426.6	
19H Mental Health	302.6	0.0	0.0	302.6	18.0	0.0	59.4	0.0	0.0	(13.7)	366.3	
19I Other Community Care	1,047.2	0.0	56.7	1,103.9	86.7	0.0	287.4	0.0	0.0	(34.3)	1,443.7	
19J Occupational Therapy	368.6	0.0	0.0	368.6	22.1	0.0	102.3	0.0	0.0	286.7	779.7	
19K Home Care	3,820.7	0.0	0.4	4,247.8	242.4	0.0	181.2	0.0	0.0	(16.2)	4,655.2	
19L Criminal Justice	66.0	0.0	54.7	120.7	27.5	0.0	(40.4)	0.0	0.0	72.4	180.1	
19N Integrated Joint Board	1,881.8	0.0	(0.5)	1,408.5	5.7	0.0	(4.1)	0.0	(90.0)	(480.2)	839.9	
<b>Net Expenditure</b>	<b>23,179.5</b>	<b>0.0</b>	<b>600.4</b>	<b>23,779.9</b>	<b>1,450.6</b>	<b>450.0</b>	<b>709.9</b>	<b>0.0</b>	<b>43.0</b>	<b>(50.7)</b>	<b>26,382.6</b>	

GENERAL FUND SUMMARY		2022/23				2023/24						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>23</b>	<b>LAW, ORDER AND PROTECTIVE SERVICES</b>											
23F	Civil Contingencies	120.5	0.0	3.3	123.8	8.0	0.0	4.0	0.0	0.0	0.2	136.0
	<b>Net Expenditure</b>	<b>120.5</b>	<b>0.0</b>	<b>3.3</b>	<b>123.8</b>	<b>8.0</b>	<b>0.0</b>	<b>4.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>136.0</b>
<b>26</b>	<b>ROADS</b>											
26A	Winter Maintenance and Response	963.2	0.0	0.0	963.2	0.0	0.0	0.0	0.0	0.0	143.6	1,106.8
26C	Street Lighting	223.1	0.0	0.0	223.1	0.0	0.0	0.0	0.0	0.0	5.6	228.7
26D	Car Parks	(146.6)	0.0	1.1	(145.5)	(16.2)	0.0	(7.9)	0.0	0.0	11.3	(158.3)
26E	Other Works	112.3	0.0	0.0	112.3	1.9	0.0	0.0	0.0	0.0	4.7	118.9
26F	Traffic Management	239.6	0.0	0.0	239.6	(9.7)	0.0	0.0	0.0	0.0	34.4	264.3
26J	Structural Maintenance	1,300.9	0.0	0.0	1,300.9	0.0	0.0	0.0	0.0	0.0	187.4	1,488.3
26K	Routine Maintenance	787.5	0.0	0.0	787.5	4.4	0.0	0.0	0.0	0.0	75.9	867.8
26L	Quarries Holding Account	(500.0)	0.0	5.4	(494.6)	(5.4)	0.0	8.8	0.0	0.0	(8.8)	(500.0)
26M	Roads Holding Account	0.0	0.0	139.1	139.1	(139.1)	0.0	75.1	0.0	0.0	(75.1)	0.0
26N	Garage Holding Account	0.0	0.0	2.9	2.9	(2.9)	0.0	19.8	0.0	0.0	(19.8)	0.0
26Z	Miscellaneous	110.5	0.0	6.1	116.6	5.1	0.0	0.0	0.0	0.0	0.0	121.7
26U	Movement in Reserves	85.4	0.0	0.0	85.4	0.0	0.0	0.0	0.0	0.0	0.0	85.4
	<b>Net Expenditure</b>	<b>3,175.9</b>	<b>0.0</b>	<b>154.6</b>	<b>3,330.5</b>	<b>(161.9)</b>	<b>0.0</b>	<b>95.8</b>	<b>0.0</b>	<b>0.0</b>	<b>359.2</b>	<b>3,623.6</b>
<b>27</b>	<b>TRANSPORTATION</b>											
27A	Administration	242.2	0.0	5.9	248.1	17.1	0.0	0.3	0.0	0.0	0.0	265.5
27B	Co-ordination	75.9	0.0	0.4	76.3	7.8	0.0	0.0	0.0	0.0	(3.2)	80.9
27C	Concessionary Fares	124.6	0.0	0.0	124.6	0.0	0.0	0.0	0.0	0.0	0.0	124.6
27G	Support for Operators - Bus	1,329.8	0.0	0.0	1,329.8	0.0	0.0	0.0	0.0	0.0	(100.0)	1,229.8
27I	Support for Operators - Air	1,198.8	0.0	0.0	1,198.8	0.0	0.0	0.0	0.0	0.0	0.0	1,198.8
27J	Support for Operators - Ferries	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1
27K	Airfields	437.7	0.0	40.1	477.8	25.4	0.0	(3.5)	0.0	0.0	10.7	510.4
27L	Orkney Ferries	0.0	0.0	3.4	3.4	72.9	0.0	85.3	0.0	0.0	(161.6)	0.0
27U	Movement in Reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.0	75.0
	<b>Net Expenditure</b>	<b>3,412.1</b>	<b>0.0</b>	<b>49.8</b>	<b>3,461.9</b>	<b>123.2</b>	<b>0.0</b>	<b>82.1</b>	<b>0.0</b>	<b>0.0</b>	<b>(179.1)</b>	<b>3,488.1</b>

GENERAL FUND SUMMARY		2022/23				2023/24						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>28</b>	<b>OPERATIONAL ENVIRONMENTAL SERVICES</b>											
<b>28B</b>	Burial Grounds	89.0	0.0	0.6	89.6	(9.3)	0.0	4.4	0.0	0.0	10.7	95.4
<b>28C</b>	Refuse Collection	636.2	0.0	(59.9)	576.3	(78.6)	0.0	0.0	0.0	0.0	125.6	623.3
<b>28E</b>	Waste Disposal	1,307.5	0.0	61.6	1,369.1	(29.3)	0.0	0.0	0.0	0.0	57.3	1,397.1
<b>28F</b>	Recycling	516.5	0.0	0.0	516.5	0.3	0.0	0.0	0.0	0.0	48.0	564.8
<b>28G</b>	Environmental Cleansing	396.9	0.0	0.0	396.9	1.4	0.0	0.0	0.0	0.0	36.3	434.6
<b>28K</b>	Environmental Holding Account	0.0	0.0	76.6	76.6	(76.6)	0.0	(19.3)	0.0	0.0	19.3	0.0
	<b>Net Expenditure</b>	<b>2,946.1</b>	<b>0.0</b>	<b>78.9</b>	<b>3,025.0</b>	<b>(192.1)</b>	<b>0.0</b>	<b>(14.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>297.2</b>	<b>3,115.2</b>
<b>29</b>	<b>ENVIRONMENTAL HEALTH &amp; T/STANDARDS</b>											
<b>29A</b>	Administration	581.8	0.0	58.7	640.5	39.6	0.0	4.5	0.0	0.0	1.3	685.9
<b>29B</b>	Trading Standards	285.5	0.0	3.6	289.1	19.4	0.0	(20.6)	0.0	0.0	0.7	288.6
<b>29D</b>	Public Toilets	89.9	0.0	0.0	89.9	13.3	0.0	0.0	0.0	0.0	(1.8)	101.4
	<b>Net Expenditure</b>	<b>957.2</b>	<b>0.0</b>	<b>62.3</b>	<b>1,019.5</b>	<b>72.3</b>	<b>0.0</b>	<b>(16.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>1,075.9</b>
<b>30</b>	<b>OTHER HOUSING</b>											
<b>30A</b>	Housing Support	67.3	0.0	0.0	67.3	4.7	0.0	(0.8)	0.0	0.0	0.5	71.7
<b>30B</b>	Homelessness	917.2	0.0	75.9	993.1	96.5	0.0	40.9	0.0	38.0	(61.8)	1,106.7
<b>30C</b>	Housing Loans	11.0	0.0	1.1	12.1	0.6	0.0	0.0	0.0	0.0	0.0	12.7
<b>30E</b>	Energy Initiatives	39.5	0.0	0.0	39.5	2.8	0.0	(0.1)	0.0	0.0	0.0	42.2
<b>30F</b>	Garages	(97.1)	0.0	0.0	(97.1)	3.0	0.0	0.0	0.0	0.0	(1.8)	(95.9)
<b>30G</b>	Miscellaneous	232.6	0.0	12.6	245.2	13.0	0.0	1.6	0.0	0.0	0.1	259.9
<b>30H</b>	Housing Benefit	182.7	0.0	7.8	190.5	6.6	0.0	0.0	0.0	24.0	30.0	251.1
<b>30K</b>	Landlord Registration	(22.5)	0.0	0.1	(22.4)	(2.2)	0.0	0.0	0.0	0.0	0.0	(24.6)
<b>30L</b>	Care & Repair	312.6	0.0	0.0	312.6	0.0	0.0	0.0	0.0	0.0	0.0	312.6
<b>30M</b>	Sheltered Housing	147.0	0.0	0.0	147.0	11.3	0.0	20.6	0.0	0.0	(2.0)	176.9
<b>30N</b>	Student Accommodation	(22.1)	0.0	0.0	(22.1)	0.3	0.0	0.0	0.0	0.0	(0.3)	(22.1)
	<b>Net Expenditure</b>	<b>1,768.2</b>	<b>0.0</b>	<b>97.5</b>	<b>1,865.7</b>	<b>136.6</b>	<b>0.0</b>	<b>62.2</b>	<b>0.0</b>	<b>62.0</b>	<b>(35.3)</b>	<b>2,091.2</b>

GENERAL FUND SUMMARY		2022/23				2023/24						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>33</b>	<b>ECONOMIC DEVELOPMENT</b>											
<b>33A</b>	Administration	887.1	0.0	42.4	929.5	62.1	0.0	(22.3)	0.0	0.0	1.7	971.0
<b>33B</b>	Business Gateway	175.6	0.0	0.0	175.6	9.7	0.0	1.3	0.0	0.0	(2.6)	184.0
<b>33C</b>	EEC Expenditure	9.4	0.0	0.0	9.4	0.0	0.0	0.0	0.0	0.0	0.0	9.4
<b>33D</b>	LEADER Programme	25.8	0.0	0.0	25.8	3.5	0.0	35.7	0.0	0.0	0.0	65.0
<b>33E</b>	Regeneration	16.5	0.0	0.0	16.5	0.0	0.0	0.0	0.0	0.0	0.0	16.5
<b>33I</b>	Tourism	112.5	0.0	0.0	112.5	0.0	0.0	0.0	0.0	0.0	0.0	112.5
<b>33J</b>	Economic Development Grants	291.7	0.0	0.0	291.7	0.0	0.0	0.0	0.0	0.0	0.0	291.7
<b>33K</b>	Other Economic Development Grants	147.3	0.0	0.0	147.3	0.0	0.0	0.0	0.0	0.0	0.0	147.3
	<b>Net Expenditure</b>	<b>1,665.9</b>	<b>0.0</b>	<b>42.4</b>	<b>1,708.3</b>	<b>75.3</b>	<b>0.0</b>	<b>14.7</b>	<b>0.0</b>	<b>0.0</b>	<b>(0.9)</b>	<b>1,797.4</b>
<b>34</b>	<b>PLANNING</b>											
<b>34A</b>	Administration	354.2	0.0	20.6	374.8	24.4	0.0	(1.8)	0.0	0.0	0.3	397.7
<b>34B</b>	Development Management	175.4	0.0	(37.5)	137.9	(8.9)	0.0	3.4	0.0	0.0	1.1	133.5
<b>34C</b>	Development Planning	436.8	0.0	53.1	489.9	36.6	0.0	57.6	0.0	0.0	(25.7)	558.4
<b>34E</b>	Building Standards	41.6	0.0	53.5	95.1	(3.5)	0.0	(9.8)	0.0	0.0	1.1	82.9
<b>34G</b>	Archaeology	46.4	0.0	4.1	50.5	3.6	0.0	(1.6)	0.0	0.0	(0.2)	52.3
	<b>Net Expenditure</b>	<b>1,054.4</b>	<b>0.0</b>	<b>93.8</b>	<b>1,148.2</b>	<b>52.2</b>	<b>0.0</b>	<b>47.8</b>	<b>0.0</b>	<b>0.0</b>	<b>(23.4)</b>	<b>1,224.8</b>
<b>10/39</b>	<b>OTHER SERVICES</b>											
<b>10G</b>	Corporate Management	3,508.4	0.0	238.0	3,746.4	241.0	0.0	(28.8)	0.0	0.0	29.7	3,988.3
<b>10J</b>	Corporate Priorities	2,654.0	0.0	(1,448.5)	1,205.5	84.3	0.0	122.9	0.0	0.0	3.5	1,416.2
<b>39A</b>	Area Support Team (CP)	16.3	0.0	0.0	16.3	1.0	0.0	0.9	0.0	0.0	0.0	18.2
<b>39B</b>	Registration of Births, Deaths and Marriages	58.4	0.0	1.9	60.3	3.0	0.0	0.2	0.0	0.0	0.1	63.6
<b>39C</b>	Miscellaneous Property	217.8	0.0	12.8	230.6	29.9	0.0	0.0	0.0	0.0	(8.4)	252.1
<b>39D</b>	Payments to Joint Boards	483.0	0.0	0.0	483.0	0.0	0.0	0.0	0.0	0.0	37.0	520.0
<b>39F</b>	Elections	87.2	(50.0)	2.4	39.6	2.0	0.0	0.0	0.0	0.0	0.3	41.9
<b>39G</b>	Licensing	18.4	0.0	2.3	20.7	(1.6)	0.0	(0.4)	0.0	0.0	0.2	18.9
<b>39H</b>	Payments to Third Sector	189.8	0.0	0.0	189.8	0.0	0.0	0.0	0.0	0.0	8.6	198.4
<b>39K</b>	Publicity	16.0	0.0	0.0	16.0	0.0	0.0	0.0	0.0	0.0	0.0	16.0
<b>39L</b>	Twinning	(0.4)	0.0	0.0	(0.4)	0.0	0.0	0.0	0.0	0.0	34.8	34.4
<b>39M</b>	Community Councils	453.4	(15.0)	12.2	450.6	18.4	0.0	23.7	0.0	0.0	0.2	492.9
<b>39S</b>	Interest on Loans and Balances	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
<b>39T</b>	Miscellaneous	54.8	0.0	37.6	92.4	(0.1)	0.0	0.0	0.0	0.0	0.0	92.3
<b>39X</b>	Cost of Collection	419.4	0.0	29.8	449.2	14.7	0.0	0.0	0.0	100.0	25.0	588.9
<b>39Y</b>	Finance Charges	3,429.7	0.0	(99.4)	3,330.3	9.0	0.0	0.0	0.0	0.0	0.0	3,339.3
<b>39U</b>	Movement in Reserves	459.3	0.0	0.0	459.3	0.0	0.0	0.0	0.0	0.0	0.0	459.3
		<b>11,693.5</b>	<b>(65.0)</b>	<b>(1,210.9)</b>	<b>10,417.6</b>	<b>401.6</b>	<b>0.0</b>	<b>118.5</b>	<b>0.0</b>	<b>100.0</b>	<b>131.0</b>	<b>11,168.7</b>



CENTRAL ADMINISTRATION	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>10A CHIEF EXECUTIVE'S</b>											
Staff Costs	1,423.8	0.0	49.7	1,473.5	103.1	0.0	197.2	0.0	0.0	0.0	1,773.8
Property Costs	780.6	0.0	0.0	780.6	117.1	0.0	0.0	0.0	0.0	(42.7)	855.0
Supplies and Services	27.7	0.0	0.0	27.7	0.0	0.0	0.0	0.0	0.0	38.2	65.9
Transport Costs	8.1	0.0	0.0	8.1	0.0	0.0	0.0	0.0	0.0	0.2	8.3
Administration Costs	32.0	0.0	0.0	32.0	0.0	0.0	0.0	0.0	0.0	3.3	35.3
Apportioned Costs	86.9	0.0	8.0	94.9	6.7	0.0	0.0	0.0	0.0	0.0	101.6
Third Party Payments	2.3	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0	0.0	2.3
<b>Total Expenditure</b>	<b>2,361.4</b>	<b>0.0</b>	<b>57.7</b>	<b>2,419.1</b>	<b>226.9</b>	<b>0.0</b>	<b>197.2</b>	<b>0.0</b>	<b>0.0</b>	<b>(1.0)</b>	<b>2,842.2</b>
Rents & Lettings	(8.2)	0.0	0.0	(8.2)	0.0	0.0	0.0	0.0	0.0	0.0	(8.2)
Sales	(0.2)	0.0	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)
Fees & Charges	(42.5)	0.0	0.0	(42.5)	(4.3)	0.0	0.0	0.0	0.0	0.0	(46.8)
Apportioned Income	(2,310.5)	0.0	(49.7)	(2,360.2)	(230.6)	0.0	(5.7)	0.0	0.0	(190.5)	(2,787.0)
<b>Total Income</b>	<b>(2,361.4)</b>	<b>0.0</b>	<b>(49.7)</b>	<b>(2,411.1)</b>	<b>(234.9)</b>	<b>0.0</b>	<b>(5.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>(190.5)</b>	<b>(2,842.2)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>8.0</b>	<b>8.0</b>	<b>(8.0)</b>	<b>0.0</b>	<b>191.5</b>	<b>0.0</b>	<b>0.0</b>	<b>(191.5)</b>	<b>0.0</b>
<b>10B CORPORATE SERVICES</b>											
Staff Costs	1,265.6	0.0	214.5	1,480.1	103.7	0.0	(30.2)	0.0	0.0	0.0	1,553.6
Supplies and Services	43.9	0.0	0.0	43.9	0.0	0.0	0.0	0.0	0.0	0.0	43.9
Transport Costs	3.8	0.0	0.0	3.8	0.0	0.0	0.0	0.0	0.0	0.0	3.8
Administration Costs	23.8	0.0	0.0	23.8	0.0	0.0	0.0	0.0	0.0	3.0	26.8
Apportioned Costs	228.1	0.0	20.9	249.0	17.4	0.0	0.0	0.0	0.0	0.0	266.4
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
<b>Total Expenditure</b>	<b>1,566.2</b>	<b>0.0</b>	<b>235.4</b>	<b>1,801.6</b>	<b>121.1</b>	<b>0.0</b>	<b>(30.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>3.0</b>	<b>1,895.5</b>
Apportioned Income	(1,560.0)	0.0	(214.5)	(1,774.5)	(141.4)	0.0	0.0	0.0	0.0	27.2	(1,888.7)
<b>Total Income</b>	<b>(1,566.2)</b>	<b>0.0</b>	<b>(214.5)</b>	<b>(1,780.7)</b>	<b>(142.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>27.2</b>	<b>(1,895.5)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>20.9</b>	<b>20.9</b>	<b>(20.9)</b>	<b>0.0</b>	<b>(30.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>30.2</b>	<b>0.0</b>

CENTRAL ADMINISTRATION	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>10C FINANCE</b>											
Staff Costs	1,665.5	0.0	220.8	1,907.0	133.4	0.0	11.6	0.0	0.0	0.0	2,052.0
Property Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Supplies and Services	188.3	0.0	(0.0)	174.6	0.0	0.0	0.0	0.0	0.0	(13.7)	160.9
Transport Costs	8.0	0.0	0.0	8.0	0.0	0.0	0.0	0.0	0.0	0.0	8.0
Administration Costs	67.7	0.0	(0.0)	60.7	0.0	0.0	0.0	0.0	0.0	3.8	64.5
Apportioned Costs	156.6	0.0	14.4	171.0	12.0	0.0	0.0	0.0	0.0	(7.0)	176.0
Third Party Payments	8.1	0.0	0.0	8.1	0.0	0.0	0.0	0.0	0.0	0.0	8.1
<b>Total Expenditure</b>	<b>2,094.3</b>	<b>0.0</b>	<b>235.2</b>	<b>2,329.5</b>	<b>145.4</b>	<b>0.0</b>	<b>11.6</b>	<b>0.0</b>	<b>0.0</b>	<b>(16.9)</b>	<b>2,469.6</b>
Other Grants & Reimbursements	(35.0)	0.0	0.0	(35.0)	0.0	0.0	0.0	0.0	0.0	(25.0)	(60.0)
Fees & Charges	(6.7)	0.0	0.0	(6.7)	(0.7)	0.0	0.0	0.0	0.0	0.0	(7.4)
Apportioned Income	(2,052.6)	0.0	(220.8)	(2,273.4)	(159.1)	0.0	0.0	0.0	0.0	30.3	(2,402.2)
<b>Total Income</b>	<b>(2,094.3)</b>	<b>0.0</b>	<b>(220.8)</b>	<b>(2,315.1)</b>	<b>(159.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>5.3</b>	<b>(2,469.6)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>14.4</b>	<b>14.4</b>	<b>(14.4)</b>	<b>0.0</b>	<b>11.6</b>	<b>0.0</b>	<b>0.0</b>	<b>(11.6)</b>	<b>0.0</b>
<b>10D DEVELOPMENT &amp; INFRASTRUCTURE</b>											
Staff Costs	2,304.6	0.0	218.8	2,523.4	176.6	0.0	101.8	0.0	0.0	0.0	2,801.8
Supplies and Services	71.2	0.0	0.0	71.2	0.0	0.0	0.0	0.0	0.0	0.0	71.2
Transport Costs	23.9	0.0	0.0	23.9	0.0	0.0	0.0	0.0	0.0	0.5	24.4
Administration Costs	31.2	0.0	0.0	31.2	0.0	0.0	0.0	0.0	75.0	5.3	111.5
Apportioned Costs	178.1	0.0	16.4	194.5	13.7	0.0	0.0	0.0	0.0	0.0	208.2
Third Party Payments	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0.0	0.0	0.0	2.6
Miscellaneous Expenditure	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
<b>Total Expenditure</b>	<b>2,612.3</b>	<b>0.0</b>	<b>235.2</b>	<b>2,847.5</b>	<b>190.3</b>	<b>0.0</b>	<b>101.8</b>	<b>0.0</b>	<b>75.0</b>	<b>5.8</b>	<b>3,220.4</b>
Fees & Charges	(8.7)	0.0	0.0	(8.7)	(0.8)	0.0	0.0	0.0	0.0	0.0	(9.5)
Apportioned Income	(2,603.5)	0.0	(218.8)	(2,822.3)	(205.9)	0.0	0.0	0.0	0.0	(182.6)	(3,210.8)
Miscellaneous Income	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
<b>Total Income</b>	<b>(2,612.3)</b>	<b>0.0</b>	<b>(218.8)</b>	<b>(2,831.1)</b>	<b>(206.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(182.6)</b>	<b>(3,220.4)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>16.4</b>	<b>16.4</b>	<b>(16.4)</b>	<b>0.0</b>	<b>101.8</b>	<b>0.0</b>	<b>75.0</b>	<b>(176.8)</b>	<b>0.0</b>

CENTRAL ADMINISTRATION	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>10F I.T AND FACILITIES</b>											
Staff Costs	1,458.7	0.0	297.2	1,755.9	122.9	0.0	(84.0)	0.0	0.0	0.0	1,794.8
Property Costs	8.1	0.0	0.0	8.1	1.2	0.0	0.0	0.0	0.0	(0.3)	9.0
Supplies and Services	428.2	0.0	0.0	428.2	0.0	0.0	0.0	0.0	0.0	0.0	428.2
Transport Costs	6.3	0.0	0.0	6.3	0.0	0.0	0.0	0.0	0.0	0.0	6.3
Administration Costs	24.7	0.0	0.0	24.7	0.0	0.0	0.0	0.0	0.0	4.8	29.5
Apportioned Costs	239.4	0.0	22.0	261.4	18.2	0.0	0.0	0.0	0.0	0.0	279.6
Third Party Payments	36.8	0.0	0.0	36.8	0.0	0.0	0.0	0.0	0.0	0.0	36.8
<b>Total Expenditure</b>	<b>2,202.2</b>	<b>0.0</b>	<b>319.2</b>	<b>2,521.4</b>	<b>142.3</b>	<b>0.0</b>	<b>(84.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>4.5</b>	<b>2,584.2</b>
Fees & Charges	(20.6)	0.0	0.0	(20.6)	(2.1)	0.0	0.0	0.0	0.0	0.0	(22.7)
Apportioned Income	(2,194.8)	0.0	(297.2)	(2,492.0)	(162.2)	0.0	0.5	0.0	0.0	92.2	(2,561.5)
<b>Total Income</b>	<b>(2,215.4)</b>	<b>0.0</b>	<b>(297.2)</b>	<b>(2,512.6)</b>	<b>(164.3)</b>	<b>0.0</b>	<b>0.5</b>	<b>0.0</b>	<b>0.0</b>	<b>92.2</b>	<b>(2,584.2)</b>
<b>Net Expenditure</b>	<b>(13.2)</b>	<b>0.0</b>	<b>22.0</b>	<b>8.8</b>	<b>(22.0)</b>	<b>0.0</b>	<b>(83.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>96.7</b>	<b>0.0</b>
<b>10I LEGAL SERVICES</b>											
Staff Costs	657.0	0.0	121.8	778.8	54.5	0.0	(134.2)	0.0	0.0	0.0	699.1
Supplies and Services	26.2	0.0	0.0	26.2	0.0	0.0	0.0	0.0	0.0	0.0	26.2
Transport Costs	4.8	0.0	0.0	4.8	0.0	0.0	0.0	0.0	0.0	0.0	4.8
Administration Costs	12.9	0.0	0.0	12.9	0.0	0.0	0.0	0.0	0.0	1.5	14.4
Apportioned Costs	201.9	0.0	18.6	220.5	15.4	0.0	0.0	0.0	0.0	0.0	235.9
Third Party Payments	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6
<b>Total Expenditure</b>	<b>904.4</b>	<b>0.0</b>	<b>140.4</b>	<b>1,044.8</b>	<b>69.9</b>	<b>0.0</b>	<b>(134.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>1.5</b>	<b>982.0</b>
Fees & Charges	(15.1)	0.0	0.0	(15.1)	(1.5)	0.0	0.0	0.0	0.0	0.0	(16.6)
Apportioned Income	(889.3)	0.0	(121.8)	(1,011.1)	(87.0)	0.0	0.0	0.0	0.0	132.7	(965.4)
<b>Total Income</b>	<b>(904.4)</b>	<b>0.0</b>	<b>(121.8)</b>	<b>(1,026.2)</b>	<b>(88.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>132.7</b>	<b>(982.0)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>18.6</b>	<b>18.6</b>	<b>(18.6)</b>	<b>0.0</b>	<b>(134.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>134.2</b>	<b>0.0</b>

CENTRAL ADMINISTRATION	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>10K APPORTIONMENT CONTROL A/C</b>											
Apportioned Costs	(1,091.0)	0.0	(99.9)	(1,190.9)	(83.4)	0.0	0.0	0.0	0.0	0.0	(1,274.3)
<b>Total Expenditure</b>	<b>(1,091.0)</b>	<b>0.0</b>	<b>(99.9)</b>	<b>(1,190.9)</b>	<b>(83.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(1,274.3)</b>
Apportioned Income	1,091.0	0.0	0.0	1,091.0	183.3	0.0	0.0	0.0	0.0	0.0	1,274.3
<b>Total Income</b>	<b>1,091.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,091.0</b>	<b>183.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,274.3</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>(99.9)</b>	<b>(99.9)</b>	<b>99.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>100 CLEANING HOLDING A/C</b>											
Staff Costs	1,726.1	0.0	0.0	1,726.1	120.8	0.0	(83.1)	0.0	0.0	0.0	1,763.8
Supplies and Services	182.7	0.0	0.0	182.7	0.0	0.0	0.0	0.0	0.0	11.0	193.7
Transport Costs	13.3	0.0	0.0	13.3	0.0	0.0	0.0	0.0	0.0	1.0	14.3
Administration Costs	18.0	0.0	0.0	18.0	0.0	0.0	0.0	0.0	0.0	4.0	22.0
Apportioned Costs	76.5	0.0	7.0	83.5	5.8	0.0	0.0	0.0	0.0	0.0	89.3
Third Party Payments	36.6	0.0	0.0	36.6	0.0	0.0	0.0	0.0	0.0	0.0	36.6
<b>Total Expenditure</b>	<b>2,053.2</b>	<b>0.0</b>	<b>7.0</b>	<b>2,060.2</b>	<b>126.6</b>	<b>0.0</b>	<b>(83.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>16.0</b>	<b>2,119.7</b>
Other Grants & Reimbursements	(2,011.0)	0.0	(0.0)	(2,029.0)	(131.2)	0.0	0.0	0.0	0.0	64.9	(2,095.3)
Fees & Charges	(42.2)	0.0	0.0	(24.2)	(2.4)	0.0	0.0	0.0	0.0	2.2	(24.4)
<b>Total Income</b>	<b>(2,053.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>(2,053.2)</b>	<b>(133.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>67.1</b>	<b>(2,119.7)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>7.0</b>	<b>7.0</b>	<b>(7.0)</b>	<b>0.0</b>	<b>(83.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>83.1</b>	<b>0.0</b>
<b>10U MOVEMENT IN RESERVES</b>											
Miscellaneous Expenditure	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2
<b>Total Expenditure</b>	<b>13.2</b>	<b>0.0</b>	<b>0.0</b>	<b>13.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>13.2</b>
<b>Net Expenditure</b>	<b>13.2</b>	<b>0.0</b>	<b>0.0</b>	<b>13.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>13.2</b>

CENTRAL ADMINISTRATION	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>SERVICE AREA SUMMARY</b>											
Staff Costs	10,501.3	0.0	1,122.8	11,644.8	815.0	0.0	(20.9)	0.0	0.0	0.0	12,438.9
Property Costs	788.8	0.0	0.0	788.8	118.3	0.0	0.0	0.0	0.0	(43.0)	864.1
Supplies and Services	968.2	0.0	(0.0)	954.5	0.0	0.0	0.0	0.0	0.0	35.5	990.0
Transport Costs	68.2	0.0	0.0	68.2	0.0	0.0	0.0	0.0	0.0	1.7	69.9
Administration Costs	210.3	0.0	(0.0)	203.3	0.0	0.0	0.0	0.0	75.0	25.7	304.0
Third Party Payments	89.0	0.0	0.0	89.0	0.0	0.0	0.0	0.0	0.0	0.0	89.0
Miscellaneous Expenditure	13.9	0.0	0.0	13.9	0.0	0.0	0.0	0.0	0.0	0.0	13.9
<b>Total Expenditure</b>	<b>12,716.2</b>	<b>0.0</b>	<b>1,130.2</b>	<b>13,846.4</b>	<b>939.1</b>	<b>0.0</b>	<b>(20.9)</b>	<b>0.0</b>	<b>75.0</b>	<b>12.9</b>	<b>14,852.5</b>
Other Grants & Reimbursements	(2,046.0)	0.0	(0.0)	(2,064.0)	(131.2)	0.0	0.0	0.0	0.0	39.9	(2,155.3)
Rents & Lettings	(8.2)	0.0	0.0	(8.2)	0.0	0.0	0.0	0.0	0.0	0.0	(8.2)
Sales	(0.2)	0.0	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)
Fees & Charges	(142.0)	0.0	0.0	(124.0)	(12.4)	0.0	0.0	0.0	0.0	2.2	(134.2)
Apportioned Income	(10,519.7)	0.0	(1,122.8)	(11,642.5)	(802.9)	0.0	(5.2)	0.0	0.0	(90.7)	(12,541.3)
Miscellaneous Income	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
<b>Total Income</b>	<b>(12,716.2)</b>	<b>0.0</b>	<b>(1,122.8)</b>	<b>(13,839.0)</b>	<b>(946.5)</b>	<b>0.0</b>	<b>(5.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>(48.6)</b>	<b>(14,839.3)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>7.4</b>	<b>7.4</b>	<b>(7.4)</b>	<b>0.0</b>	<b>(26.1)</b>	<b>0.0</b>	<b>75.0</b>	<b>(35.7)</b>	<b>13.2</b>

EDUCATION	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>11AC SENIOR SECONDARY SCHOOLS</b>											
Staff Costs	8,968.9	0.0	0.0	8,968.9	702.8	0.0	(429.4)	0.0	0.0	0.0	9,242.3
Property Costs	1,960.5	0.0	0.0	1,960.5	294.1	0.0	0.0	0.0	0.0	(3.3)	2,251.3
Supplies and Services	84.0	0.0	0.0	84.0	0.0	0.0	0.0	0.0	0.0	0.0	84.0
Transport Costs	46.0	0.0	0.0	46.0	0.0	0.0	0.0	0.0	0.0	0.2	46.2
Administration Costs	45.9	0.0	0.0	45.9	0.0	0.0	0.0	0.0	0.0	21.2	67.1
Apportioned Costs	29.2	0.0	2.7	31.9	2.2	0.0	0.0	0.0	0.0	0.0	34.1
Third Party Payments	111.6	0.0	0.0	111.6	0.0	0.0	0.0	0.0	0.0	0.0	111.6
<b>Total Expenditure</b>	<b>11,246.1</b>	<b>0.0</b>	<b>2.7</b>	<b>11,248.8</b>	<b>999.1</b>	<b>0.0</b>	<b>(429.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>18.1</b>	<b>11,836.6</b>
Rents & Lettings	(15.3)	0.0	0.0	(15.3)	0.0	0.0	0.0	0.0	0.0	0.0	(15.3)
Sales	(1.5)	0.0	0.0	(1.5)	(0.2)	0.0	0.0	0.0	0.0	0.0	(1.7)
Fees & Charges	(0.7)	0.0	0.0	(0.7)	0.0	0.0	0.0	0.0	0.0	0.0	(0.7)
Miscellaneous Income	(1.2)	0.0	0.0	(1.2)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.3)
<b>Total Income</b>	<b>(18.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>(18.7)</b>	<b>(0.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(19.0)</b>
<b>Net Expenditure</b>	<b>11,227.4</b>	<b>0.0</b>	<b>2.7</b>	<b>11,230.1</b>	<b>998.8</b>	<b>0.0</b>	<b>(429.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>18.1</b>	<b>11,817.6</b>
<b>12AF JUNIOR SECONDARY SCHOOLS</b>											
Staff Costs	2,338.0	0.0	0.0	2,338.0	184.2	0.0	(87.5)	0.0	0.0	0.0	2,434.7
Property Costs	571.1	0.0	0.0	571.1	85.7	0.0	0.0	0.0	0.0	(39.8)	617.0
Supplies and Services	52.0	0.0	0.0	52.0	0.0	0.0	0.0	0.0	0.0	0.0	52.0
Transport Costs	101.8	0.0	0.0	101.8	0.0	0.0	0.0	0.0	0.0	0.0	101.8
Administration Costs	21.1	0.0	0.0	21.1	0.0	0.0	0.0	0.0	0.0	5.4	26.5
Third Party Payments	3.5	0.0	0.0	3.5	0.0	0.0	0.0	0.0	0.0	0.0	3.5
<b>Total Expenditure</b>	<b>3,087.5</b>	<b>0.0</b>	<b>0.0</b>	<b>3,087.5</b>	<b>269.9</b>	<b>0.0</b>	<b>(87.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(34.4)</b>	<b>3,235.5</b>
Rents & Lettings	(10.8)	0.0	0.0	(10.8)	0.0	0.0	0.0	0.0	0.0	0.0	(10.8)
Sales	(0.7)	0.0	0.0	(0.7)	(0.1)	0.0	0.0	0.0	0.0	0.0	(0.8)
<b>Total Income</b>	<b>(11.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(11.5)</b>	<b>(0.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(11.6)</b>
<b>Net Expenditure</b>	<b>3,076.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3,076.0</b>	<b>269.8</b>	<b>0.0</b>	<b>(87.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(34.4)</b>	<b>3,223.9</b>

EDUCATION	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>13AW PRIMARY SCHOOLS</b>											
Staff Costs	9,559.8	0.0	0.0	9,559.8	741.5	0.0	(1,002.5)	0.0	0.0	0.0	9,298.8
Property Costs	1,963.9	0.0	0.0	1,963.9	295.1	0.0	0.0	0.0	0.0	(73.5)	2,185.5
Supplies and Services	240.4	0.0	0.0	240.4	0.0	0.0	0.0	0.0	0.0	0.0	240.4
Transport Costs	54.0	0.0	0.0	54.0	0.0	0.0	0.0	0.0	0.0	1.0	55.0
Administration Costs	61.8	0.0	0.0	61.8	0.0	0.0	25.6	0.0	0.0	22.5	109.9
Apportioned Costs	6.4	0.0	0.6	7.0	0.5	0.0	0.0	0.0	0.0	0.0	7.5
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
<b>Total Expenditure</b>	<b>11,887.3</b>	<b>0.0</b>	<b>0.6</b>	<b>11,887.9</b>	<b>1,037.1</b>	<b>0.0</b>	<b>(976.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>(50.0)</b>	<b>11,898.1</b>
Other Grants & Reimbursements	(2.2)	0.0	0.0	(2.2)	0.0	0.0	0.0	0.0	0.0	0.0	(2.2)
Rents & Lettings	(29.2)	0.0	0.0	(29.2)	0.0	0.0	0.0	0.0	0.0	0.0	(29.2)
Sales	(0.6)	0.0	0.0	(0.6)	0.0	0.0	0.0	0.0	0.0	0.0	(0.6)
Fees & Charges	(2.0)	0.0	0.0	(2.0)	(0.2)	0.0	0.0	0.0	0.0	0.0	(2.2)
<b>Total Income</b>	<b>(34.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(34.0)</b>	<b>(0.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(34.2)</b>
<b>Net Expenditure</b>	<b>11,853.3</b>	<b>0.0</b>	<b>0.6</b>	<b>11,853.9</b>	<b>1,036.9</b>	<b>0.0</b>	<b>(976.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>(50.0)</b>	<b>11,863.9</b>
<b>14A Early Learning and Childcare</b>											
Staff Costs	4,429.6	0.0	0.0	4,429.6	309.8	0.0	(88.1)	0.0	0.0	3.2	4,654.5
Property Costs	34.3	0.0	0.0	34.3	5.1	0.0	0.0	0.0	0.0	(1.7)	37.7
Supplies and Services	66.6	0.0	0.0	66.6	0.0	0.0	0.0	0.0	0.0	0.0	66.6
Transport Costs	10.9	0.0	0.0	10.9	0.0	0.0	0.0	0.0	0.0	0.0	10.9
Administration Costs	29.5	0.0	0.0	29.5	0.0	0.0	0.0	0.0	0.0	10.3	39.8
Transfer Payments	118.0	0.0	0.0	118.0	0.0	0.0	0.0	0.0	0.0	0.0	118.0
<b>Total Expenditure</b>	<b>4,688.9</b>	<b>0.0</b>	<b>0.0</b>	<b>4,688.9</b>	<b>314.9</b>	<b>0.0</b>	<b>(88.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>11.8</b>	<b>4,927.5</b>
Fees & Charges	(345.5)	(255.0)	0.0	(600.5)	(60.0)	255.0	0.0	0.0	0.0	18.3	(387.2)
<b>Total Income</b>	<b>(345.5)</b>	<b>(255.0)</b>	<b>0.0</b>	<b>(600.5)</b>	<b>(60.0)</b>	<b>255.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>18.3</b>	<b>(387.2)</b>
<b>Net Expenditure</b>	<b>4,343.4</b>	<b>(255.0)</b>	<b>0.0</b>	<b>4,088.4</b>	<b>254.9</b>	<b>255.0</b>	<b>(88.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>30.1</b>	<b>4,540.3</b>

EDUCATION		2022/23				2023/24						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>14FI</b>	<b>ADDITIONAL SUPPORT NEEDS</b>											
	Staff Costs	907.0	0.0	0.0	907.0	65.1	0.0	1,932.1	0.0	(19.0)	(17.8)	2,867.4
	Property Costs	0.4	0.0	0.0	0.4	0.1	0.0	0.0	0.0	0.0	(0.1)	0.4
	Supplies and Services	7.1	0.0	0.0	7.1	0.0	0.0	0.0	0.0	0.0	0.0	7.1
	Transport Costs	24.3	0.0	0.0	24.3	0.0	0.0	0.0	0.0	0.0	0.0	24.3
	Administration Costs	63.0	0.0	0.0	63.0	0.0	0.0	0.0	0.0	0.0	1.3	64.3
	Third Party Payments	256.8	0.0	0.0	256.8	0.0	0.0	0.0	0.0	0.0	0.0	256.8
	<b>Total Expenditure</b>	<b>1,258.6</b>	<b>0.0</b>	<b>0.0</b>	<b>1,258.6</b>	<b>65.2</b>	<b>0.0</b>	<b>1,932.1</b>	<b>0.0</b>	<b>(19.0)</b>	<b>(16.6)</b>	<b>3,220.3</b>
	<b>Net Expenditure</b>	<b>1,258.6</b>	<b>0.0</b>	<b>0.0</b>	<b>1,258.6</b>	<b>65.2</b>	<b>0.0</b>	<b>1,932.1</b>	<b>0.0</b>	<b>(19.0)</b>	<b>(16.6)</b>	<b>3,220.3</b>
<b>14J</b>	<b>PAPDALE HALLS OF RESIDENCE</b>											
	Staff Costs	601.6	0.0	0.0	601.6	42.1	0.0	27.4	0.0	0.0	0.0	671.1
	Supplies and Services	37.9	0.0	0.0	37.9	0.0	0.0	0.0	0.0	0.0	0.0	37.9
	Transport Costs	12.8	0.0	0.0	12.8	0.0	0.0	0.0	0.0	0.0	0.0	12.8
	Administration Costs	12.1	0.0	0.0	12.1	0.0	0.0	0.0	0.0	0.0	1.4	13.5
	Apportioned Costs	13.1	0.0	1.2	14.3	1.0	0.0	0.0	0.0	0.0	0.0	15.3
	Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
	<b>Total Expenditure</b>	<b>839.2</b>	<b>0.0</b>	<b>1.2</b>	<b>840.4</b>	<b>67.3</b>	<b>0.0</b>	<b>27.4</b>	<b>0.0</b>	<b>0.0</b>	<b>6.1</b>	<b>941.2</b>
	Rents & Lettings	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
	Sales	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
	Fees & Charges	(30.9)	0.0	0.0	(30.9)	(3.1)	0.0	0.0	0.0	0.0	0.0	(34.0)
	<b>Total Income</b>	<b>(31.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>(31.1)</b>	<b>(3.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(34.2)</b>
	<b>Net Expenditure</b>	<b>808.1</b>	<b>0.0</b>	<b>1.2</b>	<b>809.3</b>	<b>64.2</b>	<b>0.0</b>	<b>27.4</b>	<b>0.0</b>	<b>0.0</b>	<b>6.1</b>	<b>907.0</b>



EDUCATION		2022/23				2023/24						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>14N</b>	<b>QUALITY DEVELOPMENT</b>											
	Staff Costs	62.9	0.0	0.0	62.9	5.1	0.0	105.4	0.0	0.0	0.0	173.4
	Supplies and Services	79.7	0.0	0.0	79.7	0.0	0.0	0.0	0.0	0.0	(3.0)	76.7
	Transport Costs	7.1	0.0	0.0	7.1	0.0	0.0	0.0	0.0	0.0	(0.2)	6.9
	Administration Costs	70.0	0.0	0.0	70.0	0.0	0.0	0.0	0.0	0.0	0.0	70.0
	Transfer Payments	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0.0	0.0	0.0	2.6
	<b>Total Expenditure</b>	<b>222.3</b>	<b>0.0</b>	<b>0.0</b>	<b>222.3</b>	<b>5.1</b>	<b>0.0</b>	<b>105.4</b>	<b>0.0</b>	<b>0.0</b>	<b>(3.2)</b>	<b>329.6</b>
	Government Grants	(98.7)	0.0	0.0	(98.7)	0.0	0.0	0.0	0.0	0.0	0.0	(98.7)
	Other Grants & Reimbursements	(61.0)	0.0	0.0	(61.0)	0.0	0.0	0.0	0.0	0.0	(105.5)	(166.5)
	Fees & Charges	(5.9)	0.0	0.0	(5.9)	(0.3)	0.0	0.0	0.0	0.0	0.0	(6.2)
	<b>Total Income</b>	<b>(165.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>(165.6)</b>	<b>(0.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(105.5)</b>	<b>(271.4)</b>
	<b>Net Expenditure</b>	<b>56.7</b>	<b>0.0</b>	<b>0.0</b>	<b>56.7</b>	<b>4.8</b>	<b>0.0</b>	<b>105.4</b>	<b>0.0</b>	<b>0.0</b>	<b>(108.7)</b>	<b>58.2</b>
<b>15A</b>	<b>ADMINISTRATION</b>											
	Staff Costs	902.7	0.0	0.0	902.7	63.2	0.0	39.8	0.0	0.0	0.0	1,005.7
	Property Costs	26.2	0.0	0.0	26.2	3.9	0.0	0.0	0.0	0.0	(0.4)	29.7
	Supplies and Services	37.7	0.0	0.0	37.7	0.0	0.0	0.0	0.0	0.0	0.0	37.7
	Transport Costs	3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0	0.5	3.5
	Administration Costs	202.9	0.0	0.0	202.9	0.0	0.0	0.0	0.0	(55.0)	5.8	153.7
	Apportioned Costs	856.8	0.0	78.8	935.6	65.5	0.0	0.0	0.0	0.0	0.0	1,001.1
	Third Party Payments	15.0	0.0	0.0	15.0	0.0	0.0	0.0	0.0	0.0	0.0	15.0
	<b>Total Expenditure</b>	<b>2,044.3</b>	<b>0.0</b>	<b>78.8</b>	<b>2,123.1</b>	<b>132.6</b>	<b>0.0</b>	<b>39.8</b>	<b>0.0</b>	<b>(55.0)</b>	<b>5.9</b>	<b>2,246.4</b>
	Government Grants	(2,465.6)	0.0	0.0	(2,465.6)	0.0	0.0	0.0	0.0	(15.0)	0.0	(2,480.6)
	Rents & Lettings	(1.1)	0.0	0.0	(1.1)	0.0	0.0	0.0	0.0	0.0	0.0	(1.1)
	Fees & Charges	(3.9)	0.0	0.0	(3.9)	(0.4)	0.0	0.0	0.0	0.0	0.0	(4.3)
	<b>Total Income</b>	<b>(2,470.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>(2,470.6)</b>	<b>(0.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(15.0)</b>	<b>0.0</b>	<b>(2,486.0)</b>
	<b>Net Expenditure</b>	<b>(426.3)</b>	<b>0.0</b>	<b>78.8</b>	<b>(347.5)</b>	<b>132.2</b>	<b>0.0</b>	<b>39.8</b>	<b>0.0</b>	<b>(70.0)</b>	<b>5.9</b>	<b>(239.6)</b>

EDUCATION		2022/23				2023/24						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>15B ASSISTANCE FOR STUDENTS</b>												
Staff Costs	20.9	0.0	0.0	20.9	1.5	0.0	(9.9)	0.0	0.0	0.0	0.0	12.5
Transport Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Administration Costs	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Transfer Payments	353.8	0.0	0.0	353.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	353.8
Miscellaneous Expenditure	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.0
<b>Total Expenditure</b>	<b>383.2</b>	<b>0.0</b>	<b>0.0</b>	<b>383.2</b>	<b>1.5</b>	<b>0.0</b>	<b>(9.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>374.8</b>
Government Grants	(159.1)	0.0	0.0	(159.1)	(1.5)	0.0	0.0	0.0	0.0	0.0	0.0	(160.6)
<b>Total Income</b>	<b>(159.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>(159.1)</b>	<b>(1.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(160.6)</b>
<b>Net Expenditure</b>	<b>224.1</b>	<b>0.0</b>	<b>0.0</b>	<b>224.1</b>	<b>0.0</b>	<b>0.0</b>	<b>(9.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>214.2</b>
<b>15C COMMUNITY LEARNING AND DEVELOPMENT</b>												
Staff Costs	389.0	0.0	94.0	483.0	33.9	0.0	21.6	0.0	0.0	0.0	0.0	538.5
Property Costs	5.3	0.0	0.0	5.3	0.8	0.0	0.0	0.0	0.0	0.0	(0.1)	6.0
Supplies and Services	4.9	0.0	0.0	4.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.9
Transport Costs	2.4	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.4
Administration Costs	7.2	0.0	0.0	7.2	0.0	0.0	0.0	0.0	0.0	0.0	1.0	8.2
Third Party Payments	32.5	0.0	0.0	32.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	32.5
<b>Total Expenditure</b>	<b>441.3</b>	<b>0.0</b>	<b>94.0</b>	<b>535.3</b>	<b>34.7</b>	<b>0.0</b>	<b>21.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.9</b>	<b>592.5</b>
Fees & Charges	(70.8)	0.0	0.0	(70.8)	(7.2)	0.0	0.0	0.0	0.0	0.0	0.0	(78.0)
<b>Total Income</b>	<b>(70.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>(70.8)</b>	<b>(7.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(78.0)</b>
<b>Net Expenditure</b>	<b>370.5</b>	<b>0.0</b>	<b>94.0</b>	<b>464.5</b>	<b>27.5</b>	<b>0.0</b>	<b>21.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.9</b>	<b>0.9</b>	<b>514.5</b>

EDUCATION		2022/23				2023/24						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>15DE SCHOOL MEALS</b>												
Staff Costs	1,151.9	0.0	0.0	1,151.9	80.5	0.0	165.8	0.0	0.0	0.0	1,398.2	
Property Costs	64.8	0.0	0.0	64.8	10.1	0.0	0.0	0.0	0.0	(8.4)	66.5	
Supplies and Services	882.1	0.0	0.0	882.1	0.0	0.0	0.0	0.0	0.0	0.0	882.1	
Transport Costs	10.7	0.0	0.0	10.7	0.0	0.0	0.0	0.0	0.0	0.2	10.9	
Administration Costs	5.4	0.0	0.0	5.4	0.0	0.0	0.0	0.0	0.0	0.7	6.1	
Apportioned Costs	36.1	0.0	3.3	39.4	2.8	0.0	0.0	0.0	0.0	0.0	42.2	
Third Party Payments	41.3	0.0	0.0	41.3	0.0	0.0	0.0	0.0	0.0	0.0	41.3	
Miscellaneous Expenditure	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1	
<b>Total Expenditure</b>	<b>2,193.4</b>	<b>0.0</b>	<b>3.3</b>	<b>2,196.7</b>	<b>93.4</b>	<b>0.0</b>	<b>165.8</b>	<b>0.0</b>	<b>0.0</b>	<b>(7.5)</b>	<b>2,448.4</b>	
Sales	(634.6)	0.0	0.0	(634.6)	0.0	0.0	0.0	0.0	0.0	0.0	(634.6)	
Miscellaneous Income	(49.8)	0.0	0.0	(49.8)	(4.9)	0.0	0.0	0.0	0.0	0.0	(54.7)	
<b>Total Income</b>	<b>(684.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>(684.4)</b>	<b>(4.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(689.3)</b>	
<b>Net Expenditure</b>	<b>1,509.0</b>	<b>0.0</b>	<b>3.3</b>	<b>1,512.3</b>	<b>88.5</b>	<b>0.0</b>	<b>165.8</b>	<b>0.0</b>	<b>0.0</b>	<b>(7.5)</b>	<b>1,759.1</b>	
<b>15F SCHOOL TRANSPORT</b>												
Staff Costs	1.3	0.0	0.0	1.3	0.1	0.0	0.0	0.0	0.0	0.0	1.4	
Supplies and Services	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9	
Transport Costs	4,038.8	0.0	0.0	4,038.8	0.0	0.0	0.0	0.0	0.0	0.5	4,039.3	
<b>Total Expenditure</b>	<b>4,041.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4,041.0</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.5</b>	<b>4,041.6</b>	
<b>Net Expenditure</b>	<b>4,041.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4,041.0</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.5</b>	<b>4,041.6</b>	
<b>15G SCHOOL CROSSING PATROL</b>												
Staff Costs	52.7	0.0	0.0	52.7	3.7	0.0	5.6	0.0	0.0	0.0	62.0	
Supplies and Services	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1	
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4	
Administration Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.1	0.7	
<b>Total Expenditure</b>	<b>54.8</b>	<b>0.0</b>	<b>0.0</b>	<b>54.8</b>	<b>3.7</b>	<b>0.0</b>	<b>5.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>64.2</b>	
<b>Net Expenditure</b>	<b>54.8</b>	<b>0.0</b>	<b>0.0</b>	<b>54.8</b>	<b>3.7</b>	<b>0.0</b>	<b>5.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>64.2</b>	

<b>EDUCATION</b>											
	<b>2022/23</b>				<b>2023/24</b>						
	<b>Approved Budget £000</b>	<b>Baseline Movement</b>		<b>Revised Baseline £000</b>	<b>Inflation £000</b>	<b>Service Pressures</b>		<b>Savings £000</b>	<b>Finance Settlement £000</b>	<b>Final Adjustment £000</b>	<b>Approved Budget £000</b>
		<b>One-Off £000</b>	<b>Other £000</b>			<b>One-Off £000</b>	<b>Baseline £000</b>				
<b>16A PARENT COUNCILS</b>											
Transport Costs	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Administration Costs	2.4	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0	1.4	3.8
Transfer Payments	5.8	0.0	0.0	5.8	0.0	0.0	0.0	0.0	0.0	0.0	5.8
<b>Total Expenditure</b>	<b>8.9</b>	<b>0.0</b>	<b>0.0</b>	<b>8.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.4</b>	<b>10.3</b>
<b>Net Expenditure</b>	<b>8.9</b>	<b>0.0</b>	<b>0.0</b>	<b>8.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.4</b>	<b>10.3</b>
<b>SERVICE AREA SUMMARY</b>											
Staff Costs	29,386.3	0.0	94.0	29,480.3	2,233.5	0.0	680.3	0.0	(19.0)	(14.6)	32,360.5
Property Costs	4,787.7	0.0	0.0	4,787.7	719.1	0.0	0.0	0.0	0.0	(122.6)	5,384.2
Supplies and Services	1,494.4	0.0	0.0	1,494.4	0.0	0.0	0.0	0.0	0.0	(3.0)	1,491.4
Transport Costs	4,313.1	0.0	0.0	4,313.1	0.0	0.0	0.0	0.0	0.0	2.2	4,315.3
Administration Costs	523.2	0.0	0.0	523.2	0.0	0.0	25.6	0.0	(55.0)	71.1	564.9
Apportioned Costs	941.6	0.0	86.6	1,028.2	72.0	0.0	0.0	0.0	0.0	0.0	1,100.2
Third Party Payments	461.7	0.0	0.0	461.7	0.0	0.0	0.0	0.0	0.0	0.0	461.7
Transfer Payments	480.2	0.0	0.0	480.2	0.0	0.0	0.0	0.0	0.0	0.0	480.2
Miscellaneous Expenditure	8.6	0.0	0.0	8.6	0.0	0.0	0.0	0.0	0.0	0.0	8.6
<b>Total Expenditure</b>	<b>42,396.8</b>	<b>0.0</b>	<b>180.6</b>	<b>42,577.4</b>	<b>3,024.6</b>	<b>0.0</b>	<b>705.9</b>	<b>0.0</b>	<b>(74.0)</b>	<b>(66.9)</b>	<b>46,167.0</b>
Government Grants	(2,723.4)	0.0	0.0	(2,723.4)	(1.5)	0.0	0.0	0.0	(15.0)	0.0	(2,739.9)
Other Grants & Reimbursements	(63.2)	0.0	0.0	(63.2)	0.0	0.0	0.0	0.0	0.0	(105.5)	(168.7)
Rents & Lettings	(56.5)	0.0	0.0	(56.5)	0.0	0.0	0.0	0.0	0.0	0.0	(56.5)
Sales	(637.5)	0.0	0.0	(637.5)	(0.3)	0.0	0.0	0.0	0.0	0.0	(637.8)
Fees & Charges	(459.7)	(255.0)	0.0	(714.7)	(71.2)	255.0	0.0	0.0	0.0	18.3	(512.6)
Miscellaneous Income	(51.0)	0.0	0.0	(51.0)	(5.0)	0.0	0.0	0.0	0.0	0.0	(56.0)
<b>Total Income</b>	<b>(3,991.3)</b>	<b>(255.0)</b>	<b>0.0</b>	<b>(4,246.3)</b>	<b>(78.0)</b>	<b>255.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(15.0)</b>	<b>(87.2)</b>	<b>(4,171.5)</b>
<b>Net Expenditure</b>	<b>38,405.5</b>	<b>(255.0)</b>	<b>180.6</b>	<b>38,331.1</b>	<b>2,946.6</b>	<b>255.0</b>	<b>705.9</b>	<b>0.0</b>	<b>(89.0)</b>	<b>(154.1)</b>	<b>41,995.5</b>

LEISURE SERVICES	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>17A ADMINISTRATION</b>											
Staff Costs	147.5	0.0	0.0	147.5	10.3	0.0	25.0	0.0	0.0	0.0	182.8
Supplies and Services	1.7	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0	0.0	1.7
Administration Costs	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	1.1	2.6
Apportioned Costs	203.5	0.0	18.7	222.2	15.6	0.0	0.0	0.0	0.0	0.0	237.8
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Transfer Payments	11.0	0.0	0.0	11.0	0.0	0.0	0.0	0.0	0.0	0.0	11.0
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
<b>Total Expenditure</b>	<b>366.7</b>	<b>0.0</b>	<b>18.7</b>	<b>385.4</b>	<b>25.9</b>	<b>0.0</b>	<b>25.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.1</b>	<b>437.4</b>
<b>Net Expenditure</b>	<b>366.7</b>	<b>0.0</b>	<b>18.7</b>	<b>385.4</b>	<b>25.9</b>	<b>0.0</b>	<b>25.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.1</b>	<b>437.4</b>
<b>17C PARKS AND PLAY AREAS</b>											
Staff Costs	33.4	0.0	0.0	33.4	2.3	0.0	3.3	0.0	0.0	0.0	39.0
Property Costs	306.5	0.0	0.0	306.5	46.0	0.0	0.0	0.0	0.0	(40.7)	311.8
Supplies and Services	11.6	0.0	0.0	11.6	0.0	0.0	0.0	0.0	0.0	0.0	11.6
Transport Costs	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	0.0	0.6	4.6
Third Party Payments	6.6	0.0	0.0	6.6	0.0	0.0	0.0	0.0	0.0	0.0	6.6
<b>Total Expenditure</b>	<b>362.1</b>	<b>0.0</b>	<b>0.0</b>	<b>362.1</b>	<b>48.3</b>	<b>0.0</b>	<b>3.3</b>	<b>0.0</b>	<b>0.0</b>	<b>(40.1)</b>	<b>373.6</b>
Rents & Lettings	(1.0)	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)
Fees & Charges	(10.9)	0.0	0.0	(10.9)	(1.1)	0.0	0.0	0.0	0.0	0.0	(12.0)
<b>Total Income</b>	<b>(11.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>(11.9)</b>	<b>(1.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(13.0)</b>
<b>Net Expenditure</b>	<b>350.2</b>	<b>0.0</b>	<b>0.0</b>	<b>350.2</b>	<b>47.2</b>	<b>0.0</b>	<b>3.3</b>	<b>0.0</b>	<b>0.0</b>	<b>(40.1)</b>	<b>360.6</b>

LEISURE SERVICES	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>17D HEALTHY LIVING CENTRES</b>											
Staff Costs	83.0	0.0	0.0	83.0	5.8	0.0	3.0	0.0	0.0	0.0	91.8
Property Costs	9.1	0.0	0.0	9.1	1.3	0.0	0.0	0.0	0.0	(1.3)	9.1
Supplies and Services	6.6	0.0	0.0	6.6	0.0	0.0	0.0	0.0	0.0	0.0	6.6
Transport Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Administration Costs	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.1	3.2
Third Party Payments	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
<b>Total Expenditure</b>	<b>102.9</b>	<b>0.0</b>	<b>0.0</b>	<b>102.9</b>	<b>7.1</b>	<b>0.0</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(1.2)</b>	<b>111.8</b>
Fees & Charges	(27.0)	0.0	0.0	(27.0)	(2.8)	0.0	0.0	0.0	0.0	0.0	(29.8)
<b>Total Income</b>	<b>(27.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(27.0)</b>	<b>(2.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(29.8)</b>
<b>Net Expenditure</b>	<b>75.9</b>	<b>0.0</b>	<b>0.0</b>	<b>75.9</b>	<b>4.3</b>	<b>0.0</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(1.2)</b>	<b>82.0</b>
<b>17E TOURISM - CARAVAN SITES</b>											
Staff Costs	24.5	0.0	0.0	24.5	1.7	0.0	2.0	0.0	0.0	0.0	28.2
Property Costs	14.9	0.0	0.0	14.9	2.3	0.0	0.0	0.0	0.0	0.2	17.4
Supplies and Services	3.4	0.0	0.0	3.4	0.0	0.0	0.0	0.0	0.0	0.0	3.4
Administration Costs	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.1	0.9
Third Party Payments	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
<b>Total Expenditure</b>	<b>43.7</b>	<b>0.0</b>	<b>0.0</b>	<b>43.7</b>	<b>4.0</b>	<b>0.0</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.3</b>	<b>50.0</b>
Fees & Charges	(57.2)	0.0	0.0	(57.2)	(5.8)	0.0	0.0	0.0	0.0	0.0	(63.0)
<b>Total Income</b>	<b>(57.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>(57.2)</b>	<b>(5.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(63.0)</b>
<b>Net Expenditure</b>	<b>(13.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(13.5)</b>	<b>(1.8)</b>	<b>0.0</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.3</b>	<b>(13.0)</b>
<b>17F TOURISM - HOSTELS</b>											
Staff Costs	19.3	0.0	0.0	19.3	1.3	0.0	1.5	0.0	0.0	0.0	22.1
Property Costs	27.0	0.0	0.0	27.0	4.1	0.0	0.0	0.0	0.0	5.5	36.6
Supplies and Services	4.4	0.0	0.0	4.4	0.0	0.0	0.0	0.0	0.0	0.0	4.4
Administration Costs	1.7	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0	0.0	1.7
Third Party Payments	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
<b>Total Expenditure</b>	<b>53.6</b>	<b>0.0</b>	<b>0.0</b>	<b>53.6</b>	<b>5.4</b>	<b>0.0</b>	<b>1.5</b>	<b>0.0</b>	<b>0.0</b>	<b>5.5</b>	<b>66.0</b>
Fees & Charges	(53.0)	0.0	0.0	(53.0)	(5.4)	0.0	0.0	0.0	0.0	0.0	(58.4)
Miscellaneous Income	(2.8)	0.0	0.0	(2.8)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.1)
<b>Total Income</b>	<b>(55.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>(55.8)</b>	<b>(5.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(61.5)</b>
<b>Net Expenditure</b>	<b>(2.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>(2.2)</b>	<b>(0.3)</b>	<b>0.0</b>	<b>1.5</b>	<b>0.0</b>	<b>0.0</b>	<b>5.5</b>	<b>4.5</b>

LEISURE SERVICES	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>17G SPORTS DEVELOPMENT</b>											
Staff Costs	80.4	0.0	0.0	80.4	5.6	0.0	5.5	0.0	0.0	0.0	91.5
Supplies and Services	8.0	0.0	0.0	8.0	0.0	0.0	0.0	0.0	0.0	0.0	8.0
Transport Costs	4.1	0.0	0.0	4.1	0.0	0.0	0.0	0.0	0.0	1.0	5.1
Administration Costs	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.3	7.8
Third Party Payments	1.7	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0	0.0	1.7
<b>Total Expenditure</b>	<b>101.7</b>	<b>0.0</b>	<b>0.0</b>	<b>101.7</b>	<b>5.6</b>	<b>0.0</b>	<b>5.5</b>	<b>0.0</b>	<b>0.0</b>	<b>1.3</b>	<b>114.1</b>
Rents & Lettings	(0.3)	0.0	0.0	(0.3)	0.0	0.0	0.0	0.0	0.0	0.0	(0.3)
Sales	(3.7)	0.0	0.0	(3.7)	(0.4)	0.0	0.0	0.0	0.0	0.0	(4.1)
Fees & Charges	(0.5)	0.0	0.0	(0.5)	(0.1)	0.0	0.0	0.0	0.0	0.0	(0.6)
Miscellaneous Income	(10.8)	0.0	0.0	(10.8)	(1.1)	0.0	0.0	0.0	0.0	0.0	(11.9)
<b>Total Income</b>	<b>(15.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>(15.3)</b>	<b>(1.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(16.9)</b>
<b>Net Expenditure</b>	<b>86.4</b>	<b>0.0</b>	<b>0.0</b>	<b>86.4</b>	<b>4.0</b>	<b>0.0</b>	<b>5.5</b>	<b>0.0</b>	<b>0.0</b>	<b>1.3</b>	<b>97.2</b>
<b>17J SPORTS FACILITIES</b>											
Staff Costs	133.7	0.0	0.0	133.7	9.3	0.0	5.0	0.0	0.0	0.0	148.0
Property Costs	186.3	0.0	0.0	186.3	28.1	0.0	0.0	0.0	0.0	(12.9)	201.5
Supplies and Services	7.1	0.0	0.0	7.1	0.0	0.0	0.0	0.0	0.0	0.0	7.1
Transport Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Administration Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.1	1.0
Apportioned Costs	25.5	0.0	2.3	27.8	1.9	0.0	0.0	0.0	0.0	0.0	29.7
Third Party Payments	793.0	0.0	0.0	793.0	0.0	0.0	0.0	0.0	0.0	0.0	793.0
<b>Total Expenditure</b>	<b>1,146.8</b>	<b>0.0</b>	<b>2.3</b>	<b>1,149.1</b>	<b>39.3</b>	<b>0.0</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(12.8)</b>	<b>1,180.6</b>
Rents & Lettings	(62.5)	0.0	0.0	(62.5)	0.0	0.0	0.0	0.0	0.0	0.0	(62.5)
Sales	(10.4)	0.0	0.0	(10.4)	(1.0)	0.0	0.0	0.0	0.0	0.0	(11.4)
Fees & Charges	(31.0)	0.0	0.0	(31.0)	(3.1)	0.0	0.0	0.0	0.0	0.0	(34.1)
Miscellaneous Income	(2.8)	0.0	0.0	(2.8)	(0.2)	0.0	0.0	0.0	0.0	0.0	(3.0)
<b>Total Income</b>	<b>(106.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>(106.7)</b>	<b>(4.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(111.0)</b>
<b>Net Expenditure</b>	<b>1,040.1</b>	<b>0.0</b>	<b>2.3</b>	<b>1,042.4</b>	<b>35.0</b>	<b>0.0</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(12.8)</b>	<b>1,069.6</b>

LEISURE SERVICES	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>17K SWIMMING POOLS</b>											
Staff Costs	196.2	0.0	8.0	204.2	14.3	0.0	11.5	0.0	0.0	0.0	230.0
Property Costs	144.9	0.0	0.0	144.9	21.8	0.0	0.0	0.0	0.0	30.3	197.0
Supplies and Services	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Administration Costs	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	0.0	0.4	6.4
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
<b>Total Expenditure</b>	<b>361.7</b>	<b>0.0</b>	<b>8.0</b>	<b>369.7</b>	<b>36.1</b>	<b>0.0</b>	<b>11.5</b>	<b>0.0</b>	<b>0.0</b>	<b>30.7</b>	<b>448.0</b>
Rents & Lettings	(8.4)	0.0	0.0	(8.4)	0.0	0.0	0.0	0.0	0.0	0.0	(8.4)
Sales	(14.4)	0.0	0.0	(14.4)	(1.4)	0.0	0.0	0.0	0.0	0.0	(15.8)
Fees & Charges	(125.9)	0.0	0.0	(125.9)	(12.6)	0.0	0.0	0.0	0.0	0.0	(138.5)
<b>Total Income</b>	<b>(148.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>(148.7)</b>	<b>(14.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(162.7)</b>
<b>Net Expenditure</b>	<b>213.0</b>	<b>0.0</b>	<b>8.0</b>	<b>221.0</b>	<b>22.1</b>	<b>0.0</b>	<b>11.5</b>	<b>0.0</b>	<b>0.0</b>	<b>30.7</b>	<b>285.3</b>



LEISURE SERVICES		2022/23				2023/24						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>17N ACTIVE SCHOOLS</b>												
Staff Costs	149.1	0.0	0.0	149.1	10.4	0.0	(17.3)	0.0	0.0	0.0	0.0	142.2
Supplies and Services	1.8	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.8
Transport Costs	5.1	0.0	0.0	5.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.1
Administration Costs	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	0.3	1.5
Apportioned Costs	10.4	0.0	1.0	11.4	0.8	0.0	0.0	0.0	0.0	0.0	0.0	12.2
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5
<b>Total Expenditure</b>	<b>168.1</b>	<b>0.0</b>	<b>1.0</b>	<b>169.1</b>	<b>11.2</b>	<b>0.0</b>	<b>(17.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.3</b>	<b>0.3</b>	<b>163.3</b>
Other Grants & Reimbursements	(128.5)	0.0	0.0	(128.5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(128.5)
Fees & Charges	(4.0)	0.0	0.0	(4.0)	(0.4)	0.0	0.0	0.0	0.0	0.0	0.0	(4.4)
<b>Total Income</b>	<b>(132.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(132.5)</b>	<b>(0.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(132.9)</b>
<b>Net Expenditure</b>	<b>35.6</b>	<b>0.0</b>	<b>1.0</b>	<b>36.6</b>	<b>10.8</b>	<b>0.0</b>	<b>(17.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.3</b>	<b>0.3</b>	<b>30.4</b>
<b>17P COMMUNITY FACILITIES</b>												
Staff Costs	195.6	0.0	0.0	195.6	13.6	0.0	4.5	0.0	0.0	0.0	0.0	213.7
Property Costs	352.1	0.0	0.0	352.1	52.8	0.0	0.0	0.0	0.0	(27.5)	0.0	377.4
Supplies and Services	122.0	0.0	0.0	122.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	122.0
Administration Costs	9.9	0.0	0.0	9.9	0.0	0.0	0.0	0.0	0.0	0.0	0.5	10.4
Third Party Payments	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
<b>Total Expenditure</b>	<b>681.6</b>	<b>0.0</b>	<b>0.0</b>	<b>681.6</b>	<b>66.4</b>	<b>0.0</b>	<b>4.5</b>	<b>0.0</b>	<b>0.0</b>	<b>(27.0)</b>	<b>(27.0)</b>	<b>725.5</b>
Rents & Lettings	(44.6)	0.0	0.0	(44.6)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(44.6)
Sales	(331.0)	0.0	0.0	(331.0)	(33.1)	0.0	0.0	0.0	0.0	0.0	0.0	(364.1)
Fees & Charges	(21.5)	0.0	0.0	(21.5)	(2.2)	0.0	0.0	0.0	0.0	0.0	0.0	(23.7)
<b>Total Income</b>	<b>(397.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>(397.1)</b>	<b>(35.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(432.4)</b>
<b>Net Expenditure</b>	<b>284.5</b>	<b>0.0</b>	<b>0.0</b>	<b>284.5</b>	<b>31.1</b>	<b>0.0</b>	<b>4.5</b>	<b>0.0</b>	<b>0.0</b>	<b>(27.0)</b>	<b>(27.0)</b>	<b>293.1</b>

LEISURE SERVICES	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>17S HERITAGE DEVELOPMENT</b>											
Staff Costs	120.4	0.0	0.0	120.4	8.4	0.0	1.5	0.0	0.0	0.0	130.3
Supplies and Services	2.4	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0	0.0	2.4
Transport Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Administration Costs	10.3	0.0	0.0	10.3	0.0	0.0	0.0	0.0	0.0	1.1	11.4
Apportioned Costs	16.3	0.0	1.5	17.8	1.2	0.0	0.0	0.0	0.0	0.0	19.0
Third Party Payments	16.3	0.0	0.0	16.3	0.0	0.0	0.0	0.0	0.0	0.0	16.3
Transfer Payments	178.6	0.0	0.0	178.6	0.0	0.0	0.0	0.0	0.0	0.0	178.6
<b>Total Expenditure</b>	<b>346.5</b>	<b>0.0</b>	<b>1.5</b>	<b>348.0</b>	<b>9.6</b>	<b>0.0</b>	<b>1.5</b>	<b>0.0</b>	<b>0.0</b>	<b>1.1</b>	<b>360.2</b>
Government Grants	(11.2)	0.0	0.0	(11.2)	0.0	0.0	0.0	0.0	0.0	0.0	(11.2)
Other Grants & Reimbursements	(8.7)	0.0	0.0	(8.7)	0.0	0.0	0.0	0.0	0.0	0.0	(8.7)
<b>Total Income</b>	<b>(19.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>(19.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(19.9)</b>
<b>Net Expenditure</b>	<b>326.6</b>	<b>0.0</b>	<b>1.5</b>	<b>328.1</b>	<b>9.6</b>	<b>0.0</b>	<b>1.5</b>	<b>0.0</b>	<b>0.0</b>	<b>1.1</b>	<b>340.3</b>
<b>17T MUSEUMS</b>											
Staff Costs	259.5	0.0	0.0	259.5	18.1	0.0	71.2	0.0	0.0	(3.3)	345.5
Property Costs	97.1	0.0	0.0	97.1	14.3	0.0	0.0	0.0	0.0	14.3	125.7
Supplies and Services	14.0	0.0	0.0	14.0	0.0	0.0	0.0	0.0	0.0	(1.5)	12.5
Transport Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	(0.1)	2.0
Administration Costs	9.6	0.0	0.0	9.6	0.0	0.0	0.0	0.0	0.0	0.8	10.4
Third Party Payments	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	0.0	(0.1)	6.9
Miscellaneous Expenditure	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	(0.3)	0.4
<b>Total Expenditure</b>	<b>390.0</b>	<b>0.0</b>	<b>0.0</b>	<b>390.0</b>	<b>32.4</b>	<b>0.0</b>	<b>71.2</b>	<b>0.0</b>	<b>0.0</b>	<b>9.8</b>	<b>503.4</b>
Rents & Lettings	(2.8)	0.0	0.0	(2.8)	0.0	0.0	0.0	0.0	0.0	0.0	(2.8)
Sales	(79.8)	0.0	0.0	(79.8)	(8.0)	0.0	0.0	0.0	0.0	4.7	(83.1)
Fees & Charges	(6.8)	0.0	0.0	(6.8)	(0.7)	0.0	0.0	0.0	0.0	0.0	(7.5)
Miscellaneous Income	(12.8)	0.0	0.0	(12.8)	(1.4)	0.0	0.0	0.0	0.0	0.9	(13.3)
<b>Total Income</b>	<b>(102.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>(102.2)</b>	<b>(10.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(64.4)</b>	<b>(176.7)</b>
<b>Net Expenditure</b>	<b>287.8</b>	<b>0.0</b>	<b>0.0</b>	<b>287.8</b>	<b>22.3</b>	<b>0.0</b>	<b>71.2</b>	<b>0.0</b>	<b>0.0</b>	<b>(54.6)</b>	<b>326.7</b>

LEISURE SERVICES	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>17U ST MAGNUS CATHEDRAL</b>											
Staff Costs	108.9	0.0	0.0	108.9	7.6	0.0	9.1	0.0	0.0	0.0	125.6
Property Costs	109.4	0.0	0.0	109.4	16.4	0.0	0.0	0.0	0.0	33.5	159.3
Supplies and Services	5.6	0.0	0.0	5.6	0.0	0.0	0.0	0.0	0.0	0.0	5.6
Transport Costs	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Administration Costs	3.6	0.0	0.0	3.6	0.0	0.0	0.0	0.0	0.0	0.3	3.9
Apportioned Costs	3.8	0.0	0.3	4.1	0.3	0.0	0.0	0.0	0.0	0.0	4.4
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Miscellaneous Expenditure	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
<b>Total Expenditure</b>	<b>234.7</b>	<b>0.0</b>	<b>0.3</b>	<b>235.0</b>	<b>24.3</b>	<b>0.0</b>	<b>9.1</b>	<b>0.0</b>	<b>0.0</b>	<b>33.8</b>	<b>302.2</b>
Other Grants & Reimbursements	(29.5)	0.0	0.0	(29.5)	0.0	0.0	0.0	0.0	0.0	0.0	(29.5)
Fees & Charges	(12.0)	0.0	0.0	(12.0)	(1.2)	0.0	0.0	0.0	0.0	0.0	(13.2)
<b>Total Income</b>	<b>(41.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(41.5)</b>	<b>(1.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(42.7)</b>
<b>Net Expenditure</b>	<b>193.2</b>	<b>0.0</b>	<b>0.3</b>	<b>193.5</b>	<b>23.1</b>	<b>0.0</b>	<b>9.1</b>	<b>0.0</b>	<b>0.0</b>	<b>33.8</b>	<b>259.5</b>
<b>17V LIBRARIES</b>											
Staff Costs	527.0	0.0	0.0	527.0	36.9	0.0	0.3	0.0	0.0	0.0	564.2
Property Costs	229.4	0.0	0.0	229.4	34.3	0.0	0.0	0.0	0.0	0.7	264.4
Supplies and Services	92.6	0.0	0.0	92.6	0.0	0.0	0.0	0.0	0.0	0.0	92.6
Transport Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.7	2.9
Administration Costs	17.3	0.0	0.0	17.3	0.0	0.0	0.0	0.0	0.0	1.2	18.5
Apportioned Costs	163.0	0.0	15.0	178.0	12.5	0.0	0.0	0.0	0.0	0.0	190.5
Third Party Payments	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
<b>Total Expenditure</b>	<b>1,031.7</b>	<b>0.0</b>	<b>15.0</b>	<b>1,046.7</b>	<b>83.7</b>	<b>0.0</b>	<b>0.3</b>	<b>0.0</b>	<b>0.0</b>	<b>2.6</b>	<b>1,133.3</b>
Rents & Lettings	(8.9)	0.0	0.0	(8.9)	0.0	0.0	0.0	0.0	0.0	0.0	(8.9)
Sales	(14.5)	0.0	0.0	(14.5)	(1.4)	0.0	0.0	0.0	0.0	0.0	(15.9)
Fees & Charges	(12.4)	0.0	0.0	(12.4)	(1.2)	0.0	0.0	0.0	0.0	0.0	(13.6)
Miscellaneous Income	(2.8)	0.0	0.0	(2.8)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.1)
<b>Total Income</b>	<b>(38.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>(38.6)</b>	<b>(2.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(41.5)</b>
<b>Net Expenditure</b>	<b>993.1</b>	<b>0.0</b>	<b>15.0</b>	<b>1,008.1</b>	<b>80.8</b>	<b>0.0</b>	<b>0.3</b>	<b>0.0</b>	<b>0.0</b>	<b>2.6</b>	<b>1,091.8</b>

LEISURE SERVICES	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>SERVICE AREA SUMMARY</b>											
Staff Costs	2,078.5	0.0	8.0	2,086.5	145.6	0.0	126.1	0.0	0.0	(3.3)	2,354.9
Property Costs	1,476.7	0.0	0.0	1,476.7	221.4	0.0	0.0	0.0	0.0	2.1	1,700.2
Supplies and Services	294.4	0.0	0.0	294.4	0.0	0.0	0.0	0.0	0.0	(1.5)	292.9
Transport Costs	23.3	0.0	0.0	23.3	0.0	0.0	0.0	0.0	0.0	2.2	25.5
Administration Costs	73.4	0.0	0.0	73.4	0.0	0.0	0.0	0.0	0.0	6.3	79.7
Apportioned Costs	422.5	0.0	38.8	461.3	32.3	0.0	0.0	0.0	0.0	0.0	493.6
Third Party Payments	831.1	0.0	0.0	831.1	0.0	0.0	0.0	0.0	0.0	(0.1)	831.0
Transfer Payments	189.6	0.0	0.0	189.6	0.0	0.0	0.0	0.0	0.0	0.0	189.6
Miscellaneous Expenditure	2.3	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0	(0.3)	2.0
<b>Total Expenditure</b>	<b>5,391.8</b>	<b>0.0</b>	<b>46.8</b>	<b>5,438.6</b>	<b>399.3</b>	<b>0.0</b>	<b>126.1</b>	<b>0.0</b>	<b>0.0</b>	<b>5.4</b>	<b>5,969.4</b>
Government Grants	(11.2)	0.0	0.0	(11.2)	0.0	0.0	0.0	0.0	0.0	0.0	(11.2)
Other Grants & Reimbursements	(166.7)	0.0	0.0	(166.7)	0.0	0.0	0.0	0.0	0.0	(70.0)	(236.7)
Rents & Lettings	(128.5)	0.0	0.0	(128.5)	0.0	0.0	0.0	0.0	0.0	0.0	(128.5)
Sales	(453.8)	0.0	0.0	(453.8)	(45.3)	0.0	0.0	0.0	0.0	4.7	(494.4)
Fees & Charges	(362.2)	0.0	0.0	(362.2)	(36.6)	0.0	0.0	0.0	0.0	0.0	(398.8)
Miscellaneous Income	(32.0)	0.0	0.0	(32.0)	(3.3)	0.0	0.0	0.0	0.0	0.9	(34.4)
<b>Total Income</b>	<b>(1,154.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>(1,154.4)</b>	<b>(85.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(64.4)</b>	<b>(1,304.0)</b>
<b>Net Expenditure</b>	<b>4,237.4</b>	<b>0.0</b>	<b>46.8</b>	<b>4,284.2</b>	<b>314.1</b>	<b>0.0</b>	<b>126.1</b>	<b>0.0</b>	<b>0.0</b>	<b>(59.0)</b>	<b>4,665.4</b>

ORKNEY HEALTH AND CARE	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>19A ADMINISTRATION</b>											
Staff Costs	458.3	(105.8)	189.6	542.1	37.9	0.0	20.4	0.0	0.0	0.0	600.4
Property Costs	2.5	0.0	0.0	2.5	0.4	0.0	0.0	0.0	0.0	(0.4)	2.5
Supplies and Services	69.6	0.0	0.0	82.6	0.0	0.0	0.0	0.0	0.0	0.0	82.6
Transport Costs	18.2	0.0	0.0	18.2	0.0	0.0	0.0	0.0	0.0	0.0	18.2
Administration Costs	41.6	0.0	0.0	41.6	0.0	0.0	0.0	0.0	0.0	3.7	45.3
Apportioned Costs	1,131.9	0.0	118.9	1,250.8	87.6	0.0	0.0	0.0	0.0	0.0	1,338.4
Third Party Payments	124.4	0.0	0.0	141.0	0.0	0.0	0.0	0.0	0.0	0.0	141.0
Transfer Payments	461.0	0.0	0.0	461.0	0.0	0.0	0.0	0.0	0.0	0.0	461.0
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
<b>Total Expenditure</b>	<b>2,308.0</b>	<b>(105.8)</b>	<b>308.5</b>	<b>2,540.3</b>	<b>125.9</b>	<b>0.0</b>	<b>20.4</b>	<b>0.0</b>	<b>0.0</b>	<b>3.3</b>	<b>2,689.9</b>
Government Grants	(16.0)	0.0	0.0	(16.0)	0.0	0.0	0.0	0.0	0.0	0.0	(16.0)
Other Grants & Reimbursements	(177.4)	105.8	(105.8)	(177.4)	0.0	0.0	0.0	0.0	0.0	(7.5)	(184.9)
<b>Total Income</b>	<b>(193.4)</b>	<b>105.8</b>	<b>(105.8)</b>	<b>(193.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(7.5)</b>	<b>(200.9)</b>
<b>Net Expenditure</b>	<b>2,114.6</b>	<b>0.0</b>	<b>202.7</b>	<b>2,346.9</b>	<b>125.9</b>	<b>0.0</b>	<b>20.4</b>	<b>0.0</b>	<b>0.0</b>	<b>(4.2)</b>	<b>2,489.0</b>
<b>19C CHILDCARE</b>											
Staff Costs	2,329.1	(35.1)	286.2	2,580.2	180.5	450.0	(104.0)	0.0	133.0	0.0	3,239.7
Property Costs	62.3	0.0	0.0	62.3	9.5	0.0	0.0	0.0	0.0	2.6	74.4
Supplies and Services	27.8	0.0	0.0	27.8	0.0	0.0	0.0	0.0	0.0	0.0	27.8
Transport Costs	59.5	0.0	0.0	59.5	0.0	0.0	0.0	0.0	0.0	1.7	61.2
Administration Costs	36.0	0.0	0.0	36.0	0.0	0.0	0.0	0.0	0.0	4.9	40.9
Apportioned Costs	1.0	0.0	0.1	1.1	0.1	0.0	0.0	0.0	0.0	0.0	1.2
Third Party Payments	1,025.0	(120.0)	0.0	905.0	0.0	0.0	0.0	0.0	0.0	99.0	1,004.0
Transfer Payments	353.8	0.0	0.0	353.8	0.0	0.0	0.0	0.0	0.0	0.0	353.8
Miscellaneous Expenditure	26.3	0.0	0.0	26.3	0.0	0.0	0.0	0.0	0.0	0.0	26.3
<b>Total Expenditure</b>	<b>3,920.8</b>	<b>(155.1)</b>	<b>286.3</b>	<b>4,052.0</b>	<b>190.1</b>	<b>450.0</b>	<b>(104.0)</b>	<b>0.0</b>	<b>133.0</b>	<b>108.2</b>	<b>4,829.3</b>
Other Grants & Reimbursements	(158.8)	85.1	0.0	(73.7)	0.0	0.0	35.4	0.0	0.0	0.0	(38.3)
Miscellaneous Income	(19.3)	0.0	0.0	(19.3)	(1.9)	0.0	0.0	0.0	0.0	0.0	(21.2)
<b>Total Income</b>	<b>(248.1)</b>	<b>155.1</b>	<b>0.0</b>	<b>(93.0)</b>	<b>(1.9)</b>	<b>0.0</b>	<b>35.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(59.5)</b>
<b>Net Expenditure</b>	<b>3,672.7</b>	<b>0.0</b>	<b>286.3</b>	<b>3,959.0</b>	<b>188.2</b>	<b>450.0</b>	<b>(68.6)</b>	<b>0.0</b>	<b>133.0</b>	<b>108.2</b>	<b>4,769.8</b>

ORKNEY HEALTH AND CARE	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>19D ELDERLY - RESIDENTIAL</b>											
Staff Costs	7,425.2	0.0	0.0	7,425.2	519.7	0.0	142.6	0.0	0.0	0.0	8,087.5
Property Costs	462.3	0.0	0.0	462.3	69.4	0.0	0.0	0.0	0.0	43.2	574.9
Supplies and Services	335.0	0.0	0.0	335.0	0.0	0.0	0.0	0.0	0.0	0.0	335.0
Transport Costs	18.4	0.0	0.0	18.4	0.0	0.0	0.0	0.0	0.0	1.5	19.9
Administration Costs	29.1	0.0	0.0	29.1	0.0	0.0	0.0	0.0	0.0	17.1	46.2
Third Party Payments	24.6	0.0	0.0	24.6	0.0	0.0	0.0	0.0	0.0	0.0	24.6
Transfer Payments	13.7	0.0	0.0	13.7	0.0	0.0	0.0	0.0	0.0	0.0	13.7
Miscellaneous Expenditure	16.2	0.0	0.0	16.2	0.0	0.0	0.0	0.0	0.0	0.0	16.2
<b>Total Expenditure</b>	<b>8,324.5</b>	<b>0.0</b>	<b>0.0</b>	<b>8,324.5</b>	<b>589.1</b>	<b>0.0</b>	<b>142.6</b>	<b>0.0</b>	<b>0.0</b>	<b>61.8</b>	<b>9,118.0</b>
Other Grants & Reimbursements	(800.0)	0.0	0.0	(800.0)	0.0	0.0	0.0	0.0	0.0	(14.3)	(814.3)
Sales	(92.8)	0.0	0.0	(92.8)	(7.5)	0.0	0.0	0.0	0.0	0.0	(100.3)
Fees & Charges	(2,102.0)	0.0	0.0	(2,102.0)	(105.2)	0.0	0.0	0.0	0.0	0.0	(2,207.2)
<b>Total Income</b>	<b>(2,994.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>(2,994.8)</b>	<b>(112.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(14.3)</b>	<b>(3,121.8)</b>
<b>Net Expenditure</b>	<b>5,329.7</b>	<b>0.0</b>	<b>0.0</b>	<b>5,329.7</b>	<b>476.4</b>	<b>0.0</b>	<b>142.6</b>	<b>0.0</b>	<b>0.0</b>	<b>47.5</b>	<b>5,996.2</b>
<b>19E ELDERLY - INDEPENDENT SECTOR</b>											
Third Party Payments	269.8	0.0	0.0	269.8	0.0	0.0	0.0	0.0	0.0	0.0	269.8
<b>Total Expenditure</b>	<b>269.8</b>	<b>0.0</b>	<b>0.0</b>	<b>269.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>269.8</b>
Fees & Charges	(29.0)	0.0	0.0	(29.0)	(1.5)	0.0	0.0	0.0	0.0	0.0	(30.5)
<b>Total Income</b>	<b>(29.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(29.0)</b>	<b>(1.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(30.5)</b>
<b>Net Expenditure</b>	<b>240.8</b>	<b>0.0</b>	<b>0.0</b>	<b>240.8</b>	<b>(1.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>239.3</b>

ORKNEY HEALTH AND CARE	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>19F ELDERLY - DAY CENTRES</b>											
Staff Costs	386.4	0.0	0.0	386.4	27.1	0.0	(1.2)	0.0	0.0	0.0	412.3
Property Costs	21.2	0.0	0.0	21.2	3.1	0.0	0.0	0.0	0.0	1.0	25.3
Supplies and Services	26.2	0.0	0.0	26.2	0.0	0.0	0.0	0.0	0.0	0.0	26.2
Transport Costs	18.8	0.0	0.0	18.8	0.0	0.0	0.0	0.0	0.0	2.0	20.8
Administration Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.9	3.0
Third Party Payments	2.3	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0	0.0	2.3
Transfer Payments	88.3	0.0	0.0	88.3	0.0	0.0	0.0	0.0	0.0	0.0	88.3
<b>Total Expenditure</b>	<b>545.3</b>	<b>0.0</b>	<b>0.0</b>	<b>545.3</b>	<b>30.2</b>	<b>0.0</b>	<b>(1.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>3.9</b>	<b>578.2</b>
Other Grants & Reimbursements	(351.1)	0.0	0.0	(351.1)	0.0	0.0	0.0	0.0	0.0	(5.3)	(356.4)
Sales	(22.7)	0.0	0.0	(22.7)	(2.3)	0.0	0.0	0.0	0.0	0.0	(25.0)
<b>Total Income</b>	<b>(373.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>(373.8)</b>	<b>(2.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(5.3)</b>	<b>(381.4)</b>
<b>Net Expenditure</b>	<b>171.5</b>	<b>0.0</b>	<b>0.0</b>	<b>171.5</b>	<b>27.9</b>	<b>0.0</b>	<b>(1.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>(1.4)</b>	<b>196.8</b>
<b>19G DISABILITY</b>											
Staff Costs	3,211.0	0.0	0.0	3,211.0	224.9	0.0	30.9	0.0	0.0	0.0	3,466.8
Property Costs	125.8	0.0	0.0	125.8	18.9	0.0	0.0	0.0	0.0	0.7	145.4
Supplies and Services	69.0	0.0	0.0	69.0	0.0	0.0	0.0	0.0	0.0	0.0	69.0
Transport Costs	40.3	0.0	0.0	40.3	0.0	0.0	0.0	0.0	0.0	1.8	42.1
Administration Costs	23.8	0.0	0.0	23.8	0.0	0.0	0.0	0.0	0.0	5.9	29.7
Apportioned Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Third Party Payments	2,312.1	0.0	0.0	2,328.7	0.0	0.0	0.0	0.0	0.0	0.0	2,328.7
Transfer Payments	641.4	0.0	0.0	641.4	0.0	0.0	0.0	0.0	0.0	0.0	641.4
<b>Total Expenditure</b>	<b>6,423.5</b>	<b>0.0</b>	<b>0.0</b>	<b>6,440.1</b>	<b>243.8</b>	<b>0.0</b>	<b>30.9</b>	<b>0.0</b>	<b>0.0</b>	<b>8.4</b>	<b>6,723.2</b>
Government Grants	(200.0)	0.0	0.0	(200.0)	0.0	0.0	0.0	0.0	0.0	0.0	(200.0)
Other Grants & Reimbursements	(1,936.3)	0.0	0.0	(1,936.3)	0.0	0.0	0.0	0.0	0.0	(23.9)	(1,960.2)
Sales	(42.2)	0.0	0.0	(42.2)	(4.3)	0.0	0.0	0.0	0.0	0.0	(46.5)
Fees & Charges	(81.7)	0.0	0.0	(81.7)	(8.2)	0.0	0.0	0.0	0.0	0.0	(89.9)
Miscellaneous Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Income</b>	<b>(2,260.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>(2,260.2)</b>	<b>(12.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(23.9)</b>	<b>(2,296.6)</b>
<b>Net Expenditure</b>	<b>4,163.3</b>	<b>0.0</b>	<b>0.0</b>	<b>4,179.9</b>	<b>231.3</b>	<b>0.0</b>	<b>30.9</b>	<b>0.0</b>	<b>0.0</b>	<b>(15.5)</b>	<b>4,426.6</b>

ORKNEY HEALTH AND CARE	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>19H MENTAL HEALTH</b>											
Staff Costs	287.1	(80.4)	46.4	253.1	17.7	0.0	59.4	0.0	0.0	0.0	330.2
Property Costs	2.1	0.0	0.0	2.1	0.3	0.0	0.0	0.0	0.0	(0.3)	2.1
Supplies and Services	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Transport Costs	8.7	0.0	0.0	8.7	0.0	0.0	0.0	0.0	0.0	0.0	8.7
Administration Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.7	1.6
Third Party Payments	83.2	0.0	0.0	83.2	0.0	0.0	0.0	0.0	0.0	20.0	103.2
<b>Total Expenditure</b>	<b>383.0</b>	<b>(80.4)</b>	<b>46.4</b>	<b>349.0</b>	<b>18.0</b>	<b>0.0</b>	<b>59.4</b>	<b>0.0</b>	<b>0.0</b>	<b>20.4</b>	<b>446.8</b>
Other Grants & Reimbursements	(46.4)	46.4	(46.4)	(46.4)	0.0	0.0	0.0	0.0	0.0	(34.1)	(80.5)
<b>Total Income</b>	<b>(80.4)</b>	<b>80.4</b>	<b>(46.4)</b>	<b>(46.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(34.1)</b>	<b>(80.5)</b>
<b>Net Expenditure</b>	<b>302.6</b>	<b>0.0</b>	<b>0.0</b>	<b>302.6</b>	<b>18.0</b>	<b>0.0</b>	<b>59.4</b>	<b>0.0</b>	<b>0.0</b>	<b>(13.7)</b>	<b>366.3</b>
<b>19I OTHER COMMUNITY CARE</b>											
Staff Costs	1,147.4	(79.8)	136.5	1,204.1	84.3	0.0	287.4	0.0	0.0	0.0	1,575.8
Property Costs	15.8	0.0	0.0	15.8	2.4	0.0	0.0	0.0	0.0	(1.8)	16.4
Supplies and Services	36.1	0.0	0.0	36.1	0.0	0.0	0.0	0.0	0.0	0.0	36.1
Transport Costs	27.8	0.0	0.0	27.8	0.0	0.0	0.0	0.0	0.0	1.2	29.0
Administration Costs	6.4	0.0	0.0	6.4	0.0	0.0	0.0	0.0	0.0	2.4	8.8
Third Party Payments	96.5	(69.2)	0.0	27.3	0.0	0.0	0.0	0.0	0.0	0.0	27.3
Transfer Payments	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Miscellaneous Expenditure	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
<b>Total Expenditure</b>	<b>1,330.5</b>	<b>(149.0)</b>	<b>136.5</b>	<b>1,318.0</b>	<b>86.7</b>	<b>0.0</b>	<b>287.4</b>	<b>0.0</b>	<b>0.0</b>	<b>1.8</b>	<b>1,693.9</b>
Other Grants & Reimbursements	(214.1)	79.8	(79.8)	(214.1)	0.0	0.0	0.0	0.0	0.0	(36.1)	(250.2)
<b>Total Income</b>	<b>(283.3)</b>	<b>149.0</b>	<b>(79.8)</b>	<b>(214.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(36.1)</b>	<b>(250.2)</b>
<b>Net Expenditure</b>	<b>1,047.2</b>	<b>0.0</b>	<b>56.7</b>	<b>1,103.9</b>	<b>86.7</b>	<b>0.0</b>	<b>287.4</b>	<b>0.0</b>	<b>0.0</b>	<b>(34.3)</b>	<b>1,443.7</b>



ORKNEY HEALTH AND CARE		2022/23				2023/24						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>19J OCCUPATION THERAPY</b>												
Staff Costs	273.2	0.0	0.0	273.2	19.1	0.0	102.3	0.0	0.0	0.0	394.6	
Property Costs	18.8	1.1	0.0	19.9	3.0	0.0	0.0	0.0	0.0	5.7	28.6	
Supplies and Services	67.5	(1.1)	0.0	66.4	0.0	0.0	0.0	0.0	0.0	0.0	66.4	
Transport Costs	13.7	0.0	0.0	13.7	0.0	0.0	0.0	0.0	0.0	0.4	14.1	
Administration Costs	3.3	0.0	0.0	3.3	0.0	0.0	0.0	0.0	0.0	280.6	283.9	
Third Party Payments	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9	
<b>Total Expenditure</b>	<b>377.4</b>	<b>0.0</b>	<b>0.0</b>	<b>377.4</b>	<b>22.1</b>	<b>0.0</b>	<b>102.3</b>	<b>0.0</b>	<b>0.0</b>	<b>286.7</b>	<b>788.5</b>	
Other Grants & Reimbursements	(8.8)	0.0	0.0	(8.8)	0.0	0.0	0.0	0.0	0.0	0.0	(8.8)	
<b>Total Income</b>	<b>(8.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>(8.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(8.8)</b>	
<b>Net Expenditure</b>	<b>368.6</b>	<b>0.0</b>	<b>0.0</b>	<b>368.6</b>	<b>22.1</b>	<b>0.0</b>	<b>102.3</b>	<b>0.0</b>	<b>0.0</b>	<b>286.7</b>	<b>779.7</b>	
<b>19K HOME CARE</b>												
Staff Costs	3,389.2	0.0	0.2	3,567.3	249.7	0.0	181.2	0.0	0.0	0.0	3,998.2	
Property Costs	0.5	0.0	0.0	0.5	0.1	0.0	0.0	0.0	0.0	(0.1)	0.5	
Supplies and Services	38.5	0.0	0.0	38.5	0.0	0.0	0.0	0.0	0.0	0.0	38.5	
Transport Costs	275.5	0.0	0.0	275.5	0.0	0.0	0.0	0.0	0.0	1.0	276.5	
Administration Costs	29.0	0.0	0.0	29.0	0.0	0.0	0.0	0.0	0.0	7.7	36.7	
Third Party Payments	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	0.0	0.1	10.1	
Transfer Payments	771.9	0.0	0.2	1,020.9	0.0	0.0	0.0	0.0	0.0	0.0	1,020.9	
<b>Total Expenditure</b>	<b>4,514.6</b>	<b>0.0</b>	<b>0.4</b>	<b>4,941.7</b>	<b>249.8</b>	<b>0.0</b>	<b>181.2</b>	<b>0.0</b>	<b>0.0</b>	<b>8.7</b>	<b>5,381.4</b>	
Other Grants & Reimbursements	(620.8)	0.0	0.0	(620.8)	0.0	0.0	0.0	0.0	0.0	(24.9)	(645.7)	
Fees & Charges	(73.1)	0.0	0.0	(73.1)	(7.4)	0.0	0.0	0.0	0.0	0.0	(80.5)	
<b>Total Income</b>	<b>(693.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>(693.9)</b>	<b>(7.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(24.9)</b>	<b>(726.2)</b>	
<b>Net Expenditure</b>	<b>3,820.7</b>	<b>0.0</b>	<b>0.4</b>	<b>4,247.8</b>	<b>242.4</b>	<b>0.0</b>	<b>181.2</b>	<b>0.0</b>	<b>0.0</b>	<b>(16.2)</b>	<b>4,655.2</b>	

ORKNEY HEALTH AND CARE	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>19L CRIMINAL JUSTICE</b>											
Staff Costs	311.3	0.0	54.7	366.0	25.7	0.0	(40.4)	0.0	0.0	56.9	408.1
Property Costs	11.6	0.0	0.0	11.6	1.8	0.0	0.0	0.0	0.0	(1.7)	11.7
Supplies and Services	13.5	0.0	0.0	13.5	0.0	0.0	0.0	0.0	0.0	0.0	13.5
Transport Costs	11.5	0.0	0.0	11.5	0.0	0.0	0.0	0.0	0.0	0.3	11.8
Administration Costs	6.5	0.0	0.0	6.5	0.0	0.0	0.0	0.0	0.0	0.7	7.2
Third Party Payments	6.1	0.0	0.0	6.1	0.0	0.0	0.0	0.0	0.0	19.7	25.8
<b>Total Expenditure</b>	<b>360.5</b>	<b>0.0</b>	<b>54.7</b>	<b>415.2</b>	<b>27.5</b>	<b>0.0</b>	<b>(40.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>75.9</b>	<b>478.1</b>
Government Grants	(294.5)	0.0	0.0	(294.5)	0.0	0.0	0.0	0.0	0.0	(3.5)	(298.0)
<b>Total Income</b>	<b>(294.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(294.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(3.5)</b>	<b>(298.0)</b>
<b>Net Expenditure</b>	<b>66.0</b>	<b>0.0</b>	<b>54.7</b>	<b>120.7</b>	<b>27.5</b>	<b>0.0</b>	<b>(40.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>72.4</b>	<b>180.1</b>
<b>19N INTEGRATED JOINT BOARD</b>											
Staff Costs	81.1	60.0	(60.0)	81.1	5.7	0.0	(4.1)	0.0	0.0	0.0	82.7
Supplies and Services	20.7	0.0	0.0	20.7	0.0	0.0	0.0	0.0	0.0	0.0	20.7
Transport Costs	2.8	0.0	0.0	2.8	0.0	0.0	0.0	0.0	0.0	0.0	2.8
Administration Costs	2.9	0.0	0.0	2.9	0.0	0.0	0.0	0.0	0.0	0.2	3.1
Third Party Payments	1,816.2	(60.0)	59.5	1,342.9	0.0	0.0	0.0	0.0	(90.0)	(479.4)	773.5
<b>Total Expenditure</b>	<b>1,923.7</b>	<b>0.0</b>	<b>(0.5)</b>	<b>1,450.4</b>	<b>5.7</b>	<b>0.0</b>	<b>(4.1)</b>	<b>0.0</b>	<b>(90.0)</b>	<b>(479.2)</b>	<b>882.8</b>
Other Grants & Reimbursements	(41.9)	0.0	0.0	(41.9)	0.0	0.0	0.0	0.0	0.0	(1.0)	(42.9)
<b>Total Income</b>	<b>(41.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>(41.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(1.0)</b>	<b>(42.9)</b>
<b>Net Expenditure</b>	<b>1,881.8</b>	<b>0.0</b>	<b>(0.5)</b>	<b>1,408.5</b>	<b>5.7</b>	<b>0.0</b>	<b>(4.1)</b>	<b>0.0</b>	<b>(90.0)</b>	<b>(480.2)</b>	<b>839.9</b>

ORKNEY HEALTH AND CARE	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>SERVICE AREA SUMMARY</b>											
Staff Costs	19,299.3	(241.1)	653.5	19,889.7	1,392.3	450.0	674.5	0.0	133.0	56.9	22,596.3
Property Costs	722.9	1.1	0.0	724.0	108.9	0.0	0.0	0.0	0.0	48.9	881.8
Supplies and Services	704.9	(1.1)	0.0	716.8	0.0	0.0	0.0	0.0	0.0	0.0	716.8
Transport Costs	495.2	0.0	0.0	495.2	0.0	0.0	0.0	0.0	0.0	9.9	505.1
Administration Costs	181.6	0.0	0.0	181.6	0.0	0.0	0.0	0.0	0.0	324.8	506.4
Apportioned Costs	1,133.0	0.0	119.0	1,252.0	87.7	0.0	0.0	0.0	0.0	0.0	1,339.7
Third Party Payments	5,771.1	(249.2)	59.6	5,141.8	0.0	0.0	0.0	0.0	(90.0)	(340.6)	4,711.2
Transfer Payments	2,330.5	0.0	0.2	2,579.5	0.0	0.0	0.0	0.0	0.0	0.0	2,579.5
Miscellaneous Expenditure	43.1	0.0	0.0	43.1	0.0	0.0	0.0	0.0	0.0	0.0	43.1
<b>Total Expenditure</b>	<b>30,681.6</b>	<b>(490.3)</b>	<b>832.4</b>	<b>31,023.7</b>	<b>1,588.9</b>	<b>450.0</b>	<b>674.5</b>	<b>0.0</b>	<b>43.0</b>	<b>99.9</b>	<b>33,879.9</b>
Government Grants	(683.7)	173.2	0.0	(510.5)	0.0	0.0	0.0	0.0	0.0	(3.5)	(514.0)
Other Grants & Reimbursements	(4,355.6)	317.1	(232.0)	(4,270.5)	0.0	0.0	35.4	0.0	0.0	(147.1)	(4,382.2)
Sales	(157.7)	0.0	0.0	(157.7)	(14.1)	0.0	0.0	0.0	0.0	0.0	(171.8)
Fees & Charges	(2,285.8)	0.0	0.0	(2,285.8)	(122.3)	0.0	0.0	0.0	0.0	0.0	(2,408.1)
Miscellaneous Income	(19.3)	0.0	0.0	(19.3)	(1.9)	0.0	0.0	0.0	0.0	0.0	(21.2)
<b>Total Income</b>	<b>(7,502.1)</b>	<b>490.3</b>	<b>(232.0)</b>	<b>(7,243.8)</b>	<b>(138.3)</b>	<b>0.0</b>	<b>35.4</b>	<b>0.0</b>	<b>0.0</b>	<b>(150.6)</b>	<b>(7,497.3)</b>
<b>Net Expenditure</b>	<b>23,179.5</b>	<b>0.0</b>	<b>600.4</b>	<b>23,779.9</b>	<b>1,450.6</b>	<b>450.0</b>	<b>709.9</b>	<b>0.0</b>	<b>43.0</b>	<b>(50.7)</b>	<b>26,382.6</b>

LAW, ORDER AND PROTECT SERV	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>23F CIVIL CONTINGENCIES</b>											
Staff Costs	76.1	0.0	0.0	76.1	5.3	0.0	4.0	0.0	0.0	0.0	85.4
Supplies and Services	2.9	0.0	0.0	2.9	0.0	0.0	0.0	0.0	0.0	0.0	2.9
Transport Costs	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Administration Costs	4.1	0.0	0.0	4.1	0.0	0.0	0.0	0.0	0.0	0.2	4.3
Apportioned Costs	35.4	0.0	3.3	38.7	2.7	0.0	0.0	0.0	0.0	0.0	41.4
Third Party Payments	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
<b>Total Expenditure</b>	<b>120.5</b>	<b>0.0</b>	<b>3.3</b>	<b>123.8</b>	<b>8.0</b>	<b>0.0</b>	<b>4.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>136.0</b>
<b>Net Expenditure</b>	<b>120.5</b>	<b>0.0</b>	<b>3.3</b>	<b>123.8</b>	<b>8.0</b>	<b>0.0</b>	<b>4.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>136.0</b>
<b>SERVICE AREA SUMMARY</b>											
Staff Costs	76.1	0.0	0.0	76.1	5.3	0.0	4.0	0.0	0.0	0.0	85.4
Supplies and Services	2.9	0.0	0.0	2.9	0.0	0.0	0.0	0.0	0.0	0.0	2.9
Transport Costs	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Administration Costs	4.1	0.0	0.0	4.1	0.0	0.0	0.0	0.0	0.0	0.2	4.3
Apportioned Costs	35.4	0.0	3.3	38.7	2.7	0.0	0.0	0.0	0.0	0.0	41.4
Third Party Payments	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
<b>Total Expenditure</b>	<b>120.5</b>	<b>0.0</b>	<b>3.3</b>	<b>123.8</b>	<b>8.0</b>	<b>0.0</b>	<b>4.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>136.0</b>
<b>Net Expenditure</b>	<b>120.5</b>	<b>0.0</b>	<b>3.3</b>	<b>123.8</b>	<b>8.0</b>	<b>0.0</b>	<b>4.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>136.0</b>

ROADS	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>26A WINTER MAINTENANCE AND RESPONSE</b>											
Miscellaneous Expenditure	963.2	0.0	0.0	963.2	0.0	0.0	0.0	0.0	0.0	143.6	1,106.8
<b>Total Expenditure</b>	<b>963.2</b>	<b>0.0</b>	<b>0.0</b>	<b>963.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>143.6</b>	<b>1,106.8</b>
<b>Net Expenditure</b>	<b>963.2</b>	<b>0.0</b>	<b>0.0</b>	<b>963.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>143.6</b>	<b>1,106.8</b>
<b>26C STREET LIGHTING</b>											
Supplies and Services	88.7	0.0	0.0	88.7	0.0	0.0	0.0	0.0	0.0	0.0	88.7
Miscellaneous Expenditure	134.4	0.0	0.0	134.4	0.0	0.0	0.0	0.0	0.0	5.6	140.0
<b>Total Expenditure</b>	<b>223.1</b>	<b>0.0</b>	<b>0.0</b>	<b>223.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>5.6</b>	<b>228.7</b>
<b>Net Expenditure</b>	<b>223.1</b>	<b>0.0</b>	<b>0.0</b>	<b>223.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>5.6</b>	<b>228.7</b>
<b>26D CAR PARKS</b>											
Staff Costs	86.8	0.0	0.0	86.8	6.1	0.0	(7.9)	0.0	0.0	0.0	85.0
Property Costs	72.1	0.0	0.0	72.1	10.8	0.0	0.0	0.0	0.0	9.8	92.7
Supplies and Services	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Administration Costs	3.4	0.0	0.0	3.4	0.0	0.0	0.0	0.0	0.0	0.2	3.6
Apportioned Costs	11.7	0.0	1.1	12.8	0.9	0.0	0.0	0.0	0.0	0.0	13.7
Third Party Payments	4.6	0.0	0.0	4.6	0.0	0.0	0.0	0.0	0.0	0.0	4.6
Miscellaneous Expenditure	8.7	0.0	0.0	8.7	0.0	0.0	0.0	0.0	0.0	1.3	10.0
<b>Total Expenditure</b>	<b>189.4</b>	<b>0.0</b>	<b>1.1</b>	<b>190.5</b>	<b>17.8</b>	<b>0.0</b>	<b>(7.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>11.3</b>	<b>211.7</b>
Fees & Charges	(336.0)	0.0	0.0	(336.0)	(34.0)	0.0	0.0	0.0	0.0	0.0	(370.0)
<b>Total Income</b>	<b>(336.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(336.0)</b>	<b>(34.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(370.0)</b>
<b>Net Expenditure</b>	<b>(146.6)</b>	<b>0.0</b>	<b>1.1</b>	<b>(145.5)</b>	<b>(16.2)</b>	<b>0.0</b>	<b>(7.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>11.3</b>	<b>(158.3)</b>
<b>26E OTHER WORKS</b>											
Property Costs	15.7	0.0	0.0	15.7	2.4	0.0	0.0	0.0	0.0	(2.4)	15.7
Administration Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Apportioned Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Third Party Payments	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1
Miscellaneous Expenditure	110.0	0.0	0.0	110.0	0.0	0.0	0.0	0.0	0.0	7.1	117.1
<b>Total Expenditure</b>	<b>129.9</b>	<b>0.0</b>	<b>0.0</b>	<b>129.9</b>	<b>2.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4.7</b>	<b>137.0</b>
Other Grants & Reimbursements	(13.0)	0.0	0.0	(13.0)	0.0	0.0	0.0	0.0	0.0	0.0	(13.0)
Fees & Charges	(4.6)	0.0	0.0	(4.6)	(0.5)	0.0	0.0	0.0	0.0	0.0	(5.1)
<b>Total Income</b>	<b>(17.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>(17.6)</b>	<b>(0.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(18.1)</b>
<b>Net Expenditure</b>	<b>112.3</b>	<b>0.0</b>	<b>0.0</b>	<b>112.3</b>	<b>1.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4.7</b>	<b>118.9</b>

ROADS	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>26F TRAFFIC MANAGEMENT</b>											
Supplies and Services	4.2	0.0	0.0	4.2	0.0	0.0	0.0	0.0	0.0	0.0	4.2
Administration Costs	5.1	0.0	0.0	5.1	0.0	0.0	0.0	0.0	0.0	0.0	5.1
Third Party Payments	8.5	0.0	0.0	8.5	0.0	0.0	0.0	0.0	0.0	0.0	8.5
Miscellaneous Expenditure	318.4	0.0	0.0	318.4	0.0	0.0	0.0	0.0	0.0	34.4	352.8
<b>Total Expenditure</b>	<b>336.2</b>	<b>0.0</b>	<b>0.0</b>	<b>336.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>34.4</b>	<b>370.6</b>
Fees & Charges	(96.6)	0.0	0.0	(96.6)	(9.7)	0.0	0.0	0.0	0.0	0.0	(106.3)
<b>Total Income</b>	<b>(96.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>(96.6)</b>	<b>(9.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(106.3)</b>
<b>Net Expenditure</b>	<b>239.6</b>	<b>0.0</b>	<b>0.0</b>	<b>239.6</b>	<b>(9.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>34.4</b>	<b>264.3</b>
<b>26J STRUCTURAL MAINTENANCE</b>											
Supplies and Services	26.9	0.0	0.0	26.9	0.0	0.0	0.0	0.0	0.0	0.0	26.9
Third Party Payments	18.2	0.0	0.0	18.2	0.0	0.0	0.0	0.0	0.0	0.0	18.2
Miscellaneous Expenditure	1,255.8	0.0	0.0	1,255.8	0.0	0.0	0.0	0.0	0.0	187.4	1,443.2
<b>Total Expenditure</b>	<b>1,300.9</b>	<b>0.0</b>	<b>0.0</b>	<b>1,300.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>187.4</b>	<b>1,488.3</b>
<b>Net Expenditure</b>	<b>1,300.9</b>	<b>0.0</b>	<b>0.0</b>	<b>1,300.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>187.4</b>	<b>1,488.3</b>
<b>26K ROUTINE MAINTENANCE</b>											
Property Costs	29.3	0.0	0.0	29.3	4.4	0.0	0.0	0.0	0.0	(4.4)	29.3
Supplies and Services	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Third Party Payments	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Miscellaneous Expenditure	755.7	0.0	0.0	755.7	0.0	0.0	0.0	0.0	0.0	80.3	836.0
<b>Total Expenditure</b>	<b>787.5</b>	<b>0.0</b>	<b>0.0</b>	<b>787.5</b>	<b>4.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>75.9</b>	<b>867.8</b>
<b>Net Expenditure</b>	<b>787.5</b>	<b>0.0</b>	<b>0.0</b>	<b>787.5</b>	<b>4.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>75.9</b>	<b>867.8</b>

ROADS	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>26L QUARRIES HOLDING ACCOUNT</b>											
Staff Costs	378.1	0.0	0.0	378.1	26.5	0.0	8.8	0.0	0.0	0.0	413.4
Property Costs	80.9	0.0	0.0	80.9	12.2	0.0	0.0	0.0	0.0	28.3	121.4
Supplies and Services	673.6	0.0	0.0	673.6	0.0	0.0	0.0	0.0	0.0	0.0	673.6
Transport Costs	342.9	0.0	0.0	342.9	0.0	0.0	0.0	0.0	0.0	62.5	405.4
Administration Costs	11.3	0.0	0.0	11.3	0.0	0.0	0.0	0.0	0.0	0.8	12.1
Apportioned Costs	59.0	0.0	5.4	64.4	4.5	0.0	0.0	0.0	0.0	0.0	68.9
Third Party Payments	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	0.0	0.0	7.0
Miscellaneous Expenditure	5.3	0.0	0.0	5.3	0.0	0.0	0.0	0.0	0.0	0.0	5.3
<b>Total Expenditure</b>	<b>1,558.1</b>	<b>0.0</b>	<b>5.4</b>	<b>1,563.5</b>	<b>43.2</b>	<b>0.0</b>	<b>8.8</b>	<b>0.0</b>	<b>0.0</b>	<b>91.6</b>	<b>1,707.1</b>
Other Grants & Reimbursements	(1,013.2)	0.0	0.0	(1,013.2)	0.0	0.0	0.0	0.0	0.0	(48.3)	(1,061.5)
Fees & Charges	(1,044.9)	0.0	0.0	(1,044.9)	(48.6)	0.0	0.0	0.0	0.0	(52.1)	(1,145.6)
<b>Total Income</b>	<b>(2,058.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>(2,058.1)</b>	<b>(48.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(100.4)</b>	<b>(2,207.1)</b>
<b>Net Expenditure</b>	<b>(500.0)</b>	<b>0.0</b>	<b>5.4</b>	<b>(494.6)</b>	<b>(5.4)</b>	<b>0.0</b>	<b>8.8</b>	<b>0.0</b>	<b>0.0</b>	<b>(8.8)</b>	<b>(500.0)</b>
<b>26M ROADS HOLDING ACCOUNT</b>											
Staff Costs	2,453.9	0.0	90.6	2,544.5	178.2	0.0	75.1	0.0	0.0	0.0	2,797.8
Property Costs	93.6	0.0	0.0	93.6	14.2	0.0	0.0	0.0	0.0	5.8	113.6
Supplies and Services	1,638.3	0.0	0.0	1,638.3	0.0	0.0	0.0	0.0	0.0	130.2	1,768.5
Transport Costs	1,338.6	0.0	0.0	1,338.6	0.0	0.0	0.0	0.0	0.0	24.1	1,362.7
Administration Costs	87.9	0.0	0.0	87.9	0.0	0.0	0.0	0.0	0.0	5.6	93.5
Apportioned Costs	527.6	0.0	48.5	576.1	40.4	0.0	0.0	0.0	0.0	0.0	616.5
Third Party Payments	12.4	0.0	0.0	12.4	0.0	0.0	0.0	0.0	0.0	0.0	12.4
Miscellaneous Expenditure	296.6	0.0	0.0	296.6	0.0	0.0	0.0	0.0	0.0	0.0	296.6
<b>Total Expenditure</b>	<b>6,448.9</b>	<b>0.0</b>	<b>139.1</b>	<b>6,588.0</b>	<b>232.8</b>	<b>0.0</b>	<b>75.1</b>	<b>0.0</b>	<b>0.0</b>	<b>165.7</b>	<b>7,061.6</b>
Other Grants & Reimbursements	(6,315.3)	0.0	0.0	(6,315.3)	(358.6)	0.0	0.0	0.0	0.0	(236.3)	(6,910.2)
Sales	(15.9)	0.0	0.0	(15.9)	(1.6)	0.0	0.0	0.0	0.0	0.0	(17.5)
Fees & Charges	(108.5)	0.0	0.0	(108.5)	(10.8)	0.0	0.0	0.0	0.0	(4.5)	(123.8)
Miscellaneous Income	(9.2)	0.0	0.0	(9.2)	(0.9)	0.0	0.0	0.0	0.0	0.0	(10.1)
<b>Total Income</b>	<b>(6,448.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>(6,448.9)</b>	<b>(371.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(240.8)</b>	<b>(7,061.6)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>139.1</b>	<b>139.1</b>	<b>(139.1)</b>	<b>0.0</b>	<b>75.1</b>	<b>0.0</b>	<b>0.0</b>	<b>(75.1)</b>	<b>0.0</b>

ROADS	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>26N GARAGE HOLDING ACCOUNT</b>											
Staff Costs	504.8	0.0	0.0	504.8	35.3	0.0	19.8	0.0	0.0	0.0	559.9
Property Costs	44.8	0.0	0.0	44.8	6.8	0.0	0.0	0.0	0.0	(4.2)	47.4
Supplies and Services	321.9	0.0	0.0	321.9	0.0	0.0	0.0	0.0	0.0	2.4	324.3
Transport Costs	14.8	0.0	0.0	14.8	0.0	0.0	0.0	0.0	0.0	2.0	16.8
Administration Costs	8.6	0.0	0.0	8.6	0.0	0.0	0.0	0.0	0.0	1.2	9.8
Apportioned Costs	32.0	0.0	2.9	34.9	2.4	0.0	0.0	0.0	0.0	0.0	37.3
<b>Total Expenditure</b>	<b>926.9</b>	<b>0.0</b>	<b>2.9</b>	<b>929.8</b>	<b>44.5</b>	<b>0.0</b>	<b>19.8</b>	<b>0.0</b>	<b>0.0</b>	<b>1.4</b>	<b>995.5</b>
Other Grants & Reimbursements	(921.8)	0.0	0.0	(921.8)	(46.9)	0.0	0.0	0.0	0.0	(21.0)	(989.7)
Fees & Charges	(5.1)	0.0	0.0	(5.1)	(0.5)	0.0	0.0	0.0	0.0	(0.2)	(5.8)
<b>Total Income</b>	<b>(926.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>(926.9)</b>	<b>(47.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(21.2)</b>	<b>(995.5)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>2.9</b>	<b>2.9</b>	<b>(2.9)</b>	<b>0.0</b>	<b>19.8</b>	<b>0.0</b>	<b>0.0</b>	<b>(19.8)</b>	<b>0.0</b>
<b>26Z MISCELLANEOUS</b>											
Supplies and Services	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Administration Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Apportioned Costs	66.3	0.0	6.1	72.4	5.1	0.0	0.0	0.0	0.0	0.0	77.5
Third Party Payments	22.3	0.0	0.0	22.3	0.0	0.0	0.0	0.0	0.0	0.0	22.3
Miscellaneous Expenditure	22.4	0.0	0.0	22.4	0.0	0.0	0.0	0.0	0.0	0.0	22.4
<b>Total Expenditure</b>	<b>113.0</b>	<b>0.0</b>	<b>6.1</b>	<b>119.1</b>	<b>5.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>124.2</b>
Rents & Lettings	(2.5)	0.0	0.0	(2.5)	0.0	0.0	0.0	0.0	0.0	0.0	(2.5)
<b>Total Income</b>	<b>(2.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(2.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(2.5)</b>
<b>Net Expenditure</b>	<b>110.5</b>	<b>0.0</b>	<b>6.1</b>	<b>116.6</b>	<b>5.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>121.7</b>
<b>26U MOVEMENT IN RESERVES</b>											
Miscellaneous Expenditure	85.4	0.0	0.0	85.4	0.0	0.0	0.0	0.0	0.0	0.0	85.4
<b>Total Expenditure</b>	<b>85.4</b>	<b>0.0</b>	<b>0.0</b>	<b>85.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>85.4</b>
<b>Net Expenditure</b>	<b>85.4</b>	<b>0.0</b>	<b>0.0</b>	<b>85.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>85.4</b>



ROADS	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>SERVICE AREA SUMMARY</b>											
Staff Costs	3,423.6	0.0	90.6	3,514.2	246.1	0.0	95.8	0.0	0.0	0.0	3,856.1
Property Costs	336.4	0.0	0.0	336.4	50.8	0.0	0.0	0.0	0.0	32.9	420.1
Supplies and Services	2,757.7	0.0	0.0	2,757.7	0.0	0.0	0.0	0.0	0.0	132.6	2,890.3
Transport Costs	1,696.3	0.0	0.0	1,696.3	0.0	0.0	0.0	0.0	0.0	88.6	1,784.9
Administration Costs	118.3	0.0	0.0	118.3	0.0	0.0	0.0	0.0	0.0	7.8	126.1
Apportioned Costs	696.7	0.0	64.0	760.7	53.3	0.0	0.0	0.0	0.0	0.0	814.0
Third Party Payments	77.6	0.0	0.0	77.6	0.0	0.0	0.0	0.0	0.0	0.0	77.6
Miscellaneous Expenditure	3,955.9	0.0	0.0	3,955.9	0.0	0.0	0.0	0.0	0.0	459.7	4,415.6
<b>Total Expenditure</b>	<b>13,062.5</b>	<b>0.0</b>	<b>154.6</b>	<b>13,217.1</b>	<b>350.2</b>	<b>0.0</b>	<b>95.8</b>	<b>0.0</b>	<b>0.0</b>	<b>721.6</b>	<b>14,384.7</b>
Other Grants & Reimbursements	(8,263.3)	0.0	0.0	(8,263.3)	(405.5)	0.0	0.0	0.0	0.0	(305.6)	(8,974.4)
Rents & Lettings	(2.5)	0.0	0.0	(2.5)	0.0	0.0	0.0	0.0	0.0	0.0	(2.5)
Sales	(15.9)	0.0	0.0	(15.9)	(1.6)	0.0	0.0	0.0	0.0	0.0	(17.5)
Fees & Charges	(1,595.7)	0.0	0.0	(1,595.7)	(104.1)	0.0	0.0	0.0	0.0	(56.8)	(1,756.6)
Miscellaneous Income	(9.2)	0.0	0.0	(9.2)	(0.9)	0.0	0.0	0.0	0.0	0.0	(10.1)
<b>Total Income</b>	<b>(9,886.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>(9,886.6)</b>	<b>(512.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(362.4)</b>	<b>(10,761.1)</b>
<b>Net Expenditure</b>	<b>3,175.9</b>	<b>0.0</b>	<b>154.6</b>	<b>3,330.5</b>	<b>(161.9)</b>	<b>0.0</b>	<b>95.8</b>	<b>0.0</b>	<b>0.0</b>	<b>359.2</b>	<b>3,623.6</b>

TRANSPORTATION	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>27A ADMINISTRATION</b>											
Staff Costs	174.2	0.0	0.0	174.2	12.2	0.0	0.3	0.0	0.0	0.0	186.7
Supplies and Services	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6
Transport Costs	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Apportioned Costs	64.1	0.0	5.9	70.0	4.9	0.0	0.0	0.0	0.0	0.0	74.9
Third Party Payments	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Miscellaneous Expenditure	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
<b>Total Expenditure</b>	<b>242.2</b>	<b>0.0</b>	<b>5.9</b>	<b>248.1</b>	<b>17.1</b>	<b>0.0</b>	<b>0.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>265.5</b>
<b>Net Expenditure</b>	<b>242.2</b>	<b>0.0</b>	<b>5.9</b>	<b>248.1</b>	<b>17.1</b>	<b>0.0</b>	<b>0.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>265.5</b>
<b>27B CO-ORDINATION</b>											
Property Costs	55.4	0.0	0.0	55.4	8.2	0.0	0.0	0.0	0.0	(3.5)	60.1
Supplies and Services	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Transport Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Administration Costs	9.5	0.0	0.0	9.5	0.0	0.0	0.0	0.0	0.0	0.0	9.5
Apportioned Costs	4.6	0.0	0.4	5.0	0.4	0.0	0.0	0.0	0.0	0.0	5.4
Third Party Payments	31.3	0.0	0.0	31.3	0.0	0.0	0.0	0.0	0.0	0.0	31.3
Miscellaneous Expenditure	2.4	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0	0.3	2.7
<b>Total Expenditure</b>	<b>103.7</b>	<b>0.0</b>	<b>0.4</b>	<b>104.1</b>	<b>8.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(3.2)</b>	<b>109.5</b>
Rents & Lettings	(20.0)	0.0	0.0	(20.0)	0.0	0.0	0.0	0.0	0.0	0.0	(20.0)
Miscellaneous Income	(7.8)	0.0	0.0	(7.8)	(0.8)	0.0	0.0	0.0	0.0	0.0	(8.6)
<b>Total Income</b>	<b>(27.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>(27.8)</b>	<b>(0.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(28.6)</b>
<b>Net Expenditure</b>	<b>75.9</b>	<b>0.0</b>	<b>0.4</b>	<b>76.3</b>	<b>7.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(3.2)</b>	<b>80.9</b>
<b>27C CONCESSIONARY FARES</b>											
Third Party Payments	124.6	0.0	0.0	124.6	0.0	0.0	0.0	0.0	0.0	0.0	124.6
<b>Total Expenditure</b>	<b>124.6</b>	<b>0.0</b>	<b>0.0</b>	<b>124.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>124.6</b>
<b>Net Expenditure</b>	<b>124.6</b>	<b>0.0</b>	<b>0.0</b>	<b>124.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>124.6</b>

TRANSPORTATION	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>27G SUPPORT FOR OPERATORS - BUSES</b>											
Third Party Payments	1,329.8	0.0	0.0	1,329.8	0.0	0.0	0.0	0.0	0.0	0.0	1,329.8
<b>Total Expenditure</b>	<b>1,329.8</b>	<b>0.0</b>	<b>0.0</b>	<b>1,329.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,329.8</b>
<b>Net Expenditure</b>	<b>1,329.8</b>	<b>0.0</b>	<b>0.0</b>	<b>1,329.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(100.0)</b>	<b>1,229.8</b>
<b>27I SUPPORT FOR OPERATORS - AIR</b>											
Third Party Payments	1,198.8	0.0	0.0	1,198.8	0.0	0.0	0.0	0.0	0.0	0.0	1,198.8
<b>Total Expenditure</b>	<b>1,198.8</b>	<b>0.0</b>	<b>0.0</b>	<b>1,198.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,198.8</b>
<b>Net Expenditure</b>	<b>1,198.8</b>	<b>0.0</b>	<b>0.0</b>	<b>1,198.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,198.8</b>
<b>27J SUPPORT FOR OPERATORS - FERRIES</b>											
Third Party Payments	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1
<b>Total Expenditure</b>	<b>3.1</b>	<b>0.0</b>	<b>0.0</b>	<b>3.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3.1</b>
<b>Net Expenditure</b>	<b>3.1</b>	<b>0.0</b>	<b>0.0</b>	<b>3.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3.1</b>
<b>27K AIRFIELDS</b>											
Staff Costs	263.0	0.0	37.0	300.0	21.0	0.0	(3.5)	0.0	0.0	0.0	317.5
Property Costs	17.8	0.0	0.0	17.8	2.7	0.0	0.0	0.0	0.0	0.6	21.1
Supplies and Services	17.0	0.0	0.0	17.0	0.0	0.0	0.0	0.0	0.0	0.0	17.0
Transport Costs	16.8	0.0	0.0	16.8	0.0	0.0	0.0	0.0	0.0	1.8	18.6
Administration Costs	33.1	0.0	0.0	33.1	0.0	0.0	0.0	0.0	0.0	8.3	41.4
Apportioned Costs	33.5	0.0	3.1	36.6	2.6	0.0	0.0	0.0	0.0	0.0	39.2
Third Party Payments	41.1	0.0	0.0	41.1	0.0	0.0	0.0	0.0	0.0	0.0	41.1
Miscellaneous Expenditure	25.0	0.0	0.0	25.0	0.0	0.0	0.0	0.0	0.0	0.0	25.0
<b>Total Expenditure</b>	<b>447.3</b>	<b>0.0</b>	<b>40.1</b>	<b>487.4</b>	<b>26.3</b>	<b>0.0</b>	<b>(3.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>10.7</b>	<b>520.9</b>
Rents & Lettings	(1.0)	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)
Fees & Charges	(8.6)	0.0	0.0	(8.6)	(0.9)	0.0	0.0	0.0	0.0	0.0	(9.5)
<b>Total Income</b>	<b>(9.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>(9.6)</b>	<b>(0.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(10.5)</b>
<b>Net Expenditure</b>	<b>437.7</b>	<b>0.0</b>	<b>40.1</b>	<b>477.8</b>	<b>25.4</b>	<b>0.0</b>	<b>(3.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>10.7</b>	<b>510.4</b>

TRANSPORTATION	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>27L ORKNEY FERRIES</b>											
Staff Costs	1,000.6	0.0	0.0	1,000.6	70.0	0.0	85.3	0.0	0.0	0.0	1,155.9
Property Costs	0.5	0.0	0.0	0.5	0.1	0.0	0.0	0.0	0.0	(0.1)	0.5
Supplies and Services	2.9	0.0	0.0	2.9	0.0	0.0	0.0	0.0	0.0	0.0	2.9
Transport Costs	5.6	0.0	0.0	5.6	0.0	0.0	0.0	0.0	0.0	0.0	5.6
Administration Costs	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	5.1	6.5
Apportioned Costs	37.0	0.0	3.4	40.4	2.8	0.0	0.0	0.0	0.0	0.0	43.2
Third Party Payments	11,799.0	0.0	0.0	11,799.0	0.0	0.0	0.0	0.0	555.0	(166.6)	12,187.4
<b>Total Expenditure</b>	<b>12,847.0</b>	<b>0.0</b>	<b>3.4</b>	<b>12,850.4</b>	<b>72.9</b>	<b>0.0</b>	<b>85.3</b>	<b>0.0</b>	<b>555.0</b>	<b>(161.6)</b>	<b>13,402.0</b>
Other Grants & Reimbursements	(12,847.0)	0.0	0.0	(12,847.0)	0.0	0.0	0.0	0.0	(555.0)	0.0	(13,402.0)
<b>Total Income</b>	<b>(12,847.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(12,847.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(555.0)</b>	<b>0.0</b>	<b>(13,402.0)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>3.4</b>	<b>3.4</b>	<b>72.9</b>	<b>0.0</b>	<b>85.3</b>	<b>0.0</b>	<b>0.0</b>	<b>(161.6)</b>	<b>0.0</b>
<b>27U MOVEMENT IN RESERVES</b>											
Miscellaneous Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.0	75.0
<b>Total Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>75.0</b>	<b>75.0</b>
<b>Total Income</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>75.0</b>	<b>75.0</b>

TRANSPORTATION	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>SERVICE AREA SUMMARY</b>											
Staff Costs	1,437.8	0.0	37.0	1,474.8	103.2	0.0	82.1	0.0	0.0	0.0	1,660.1
Property Costs	73.7	0.0	0.0	73.7	11.0	0.0	0.0	0.0	0.0	(3.0)	81.7
Supplies and Services	21.9	0.0	0.0	21.9	0.0	0.0	0.0	0.0	0.0	0.0	21.9
Transport Costs	23.7	0.0	0.0	23.7	0.0	0.0	0.0	0.0	0.0	1.8	25.5
Administration Costs	44.0	0.0	0.0	44.0	0.0	0.0	0.0	0.0	0.0	13.4	57.4
Apportioned Costs	139.2	0.0	12.8	152.0	10.7	0.0	0.0	0.0	0.0	0.0	162.7
Third Party Payments	14,528.5	0.0	0.0	14,528.5	0.0	0.0	0.0	0.0	555.0	(166.6)	14,916.9
Miscellaneous Expenditure	27.7	0.0	0.0	27.7	0.0	0.0	0.0	0.0	0.0	75.3	103.0
<b>Total Expenditure</b>	<b>16,296.5</b>	<b>0.0</b>	<b>49.8</b>	<b>16,346.3</b>	<b>124.9</b>	<b>0.0</b>	<b>82.1</b>	<b>0.0</b>	<b>555.0</b>	<b>(79.1)</b>	<b>17,029.2</b>
Other Grants & Reimbursements	(12,847.0)	0.0	0.0	(12,847.0)	0.0	0.0	0.0	0.0	(555.0)	0.0	(13,402.0)
Rents & Lettings	(21.0)	0.0	0.0	(21.0)	0.0	0.0	0.0	0.0	0.0	0.0	(21.0)
Fees & Charges	(8.6)	0.0	0.0	(8.6)	(0.9)	0.0	0.0	0.0	0.0	0.0	(9.5)
Miscellaneous Income	(7.8)	0.0	0.0	(7.8)	(0.8)	0.0	0.0	0.0	0.0	(100.0)	(108.6)
<b>Total Income</b>	<b>(12,884.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>(12,884.4)</b>	<b>(1.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(555.0)</b>	<b>(100.0)</b>	<b>(13,541.1)</b>
<b>Net Expenditure</b>	<b>3,412.1</b>	<b>0.0</b>	<b>49.8</b>	<b>3,461.9</b>	<b>123.2</b>	<b>0.0</b>	<b>82.1</b>	<b>0.0</b>	<b>0.0</b>	<b>(179.1)</b>	<b>3,488.1</b>

OPERATIONAL ENVIRONMENTAL	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>28B BURIAL GROUNDS</b>											
Staff Costs	4.1	0.0	0.0	4.1	0.3	0.0	4.4	0.0	0.0	0.0	8.8
Property Costs	64.8	0.0	0.0	64.8	9.6	0.0	0.0	0.0	0.0	(9.6)	64.8
Supplies and Services	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	2.5
Transport Costs	22.4	0.0	0.0	22.4	0.0	0.0	0.0	0.0	0.0	1.7	24.1
Administration Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Apportioned Costs	7.0	0.0	0.6	7.6	0.5	0.0	0.0	0.0	0.0	0.0	8.1
Third Party Payments	12.7	0.0	0.0	12.7	0.0	0.0	0.0	0.0	0.0	0.0	12.7
Miscellaneous Expenditure	172.8	0.0	0.0	172.8	0.0	0.0	0.0	0.0	0.0	18.6	191.4
<b>Total Expenditure</b>	<b>287.2</b>	<b>0.0</b>	<b>0.6</b>	<b>287.8</b>	<b>10.4</b>	<b>0.0</b>	<b>4.4</b>	<b>0.0</b>	<b>0.0</b>	<b>10.7</b>	<b>313.3</b>
Sales	(85.9)	0.0	0.0	(85.9)	(8.5)	0.0	0.0	0.0	0.0	0.0	(94.4)
Fees & Charges	(112.3)	0.0	0.0	(112.3)	(11.2)	0.0	0.0	0.0	0.0	0.0	(123.5)
<b>Total Income</b>	<b>(198.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>(198.2)</b>	<b>(19.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(217.9)</b>
<b>Net Expenditure</b>	<b>89.0</b>	<b>0.0</b>	<b>0.6</b>	<b>89.6</b>	<b>(9.3)</b>	<b>0.0</b>	<b>4.4</b>	<b>0.0</b>	<b>0.0</b>	<b>10.7</b>	<b>95.4</b>
<b>28C REFUSE COLLECTION</b>											
Property Costs	56.0	0.0	(6.4)	49.6	7.4	0.0	0.0	0.0	0.0	(4.8)	52.2
Supplies and Services	66.0	0.0	28.4	94.4	0.0	0.0	0.0	0.0	0.0	10.8	105.2
Transport Costs	165.2	0.0	127.0	292.2	0.0	0.0	0.0	0.0	0.0	19.1	311.3
Administration Costs	5.9	0.0	0.0	5.9	0.0	0.0	0.0	0.0	0.0	0.0	5.9
Apportioned Costs	0.9	0.0	0.1	1.0	0.1	0.0	0.0	0.0	0.0	0.0	1.1
Third Party Payments	97.6	0.0	20.0	117.6	0.0	0.0	0.0	0.0	0.0	0.0	117.6
Miscellaneous Expenditure	830.0	0.0	47.0	877.0	0.0	0.0	0.0	0.0	0.0	100.5	977.5
<b>Total Expenditure</b>	<b>1,221.6</b>	<b>0.0</b>	<b>216.1</b>	<b>1,437.7</b>	<b>7.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>125.6</b>	<b>1,570.8</b>
Fees & Charges	(585.4)	0.0	(276.0)	(861.4)	(86.1)	0.0	0.0	0.0	0.0	0.0	(947.5)
<b>Total Income</b>	<b>(585.4)</b>	<b>0.0</b>	<b>(276.0)</b>	<b>(861.4)</b>	<b>(86.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(947.5)</b>
<b>Net Expenditure</b>	<b>636.2</b>	<b>0.0</b>	<b>(59.9)</b>	<b>576.3</b>	<b>(78.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>125.6</b>	<b>623.3</b>

OPERATIONAL ENVIRONMENTAL	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>28E WASTE DISPOSAL</b>											
Property Costs	70.8	0.0	0.0	70.8	10.6	0.0	0.0	0.0	0.0	5.3	86.7
Supplies and Services	20.6	0.0	0.0	20.6	0.0	0.0	0.0	0.0	0.0	0.0	20.6
Transport Costs	590.8	0.0	0.0	590.8	0.0	0.0	0.0	0.0	0.0	4.3	595.1
Administration Costs	2.8	0.0	0.0	2.8	0.0	0.0	0.0	0.0	0.0	0.0	2.8
Apportioned Costs	17.3	0.0	1.6	18.9	1.3	0.0	0.0	0.0	0.0	0.0	20.2
Third Party Payments	539.0	0.0	120.0	659.0	0.0	0.0	0.0	0.0	0.0	0.0	659.0
Miscellaneous Expenditure	488.9	0.0	(70.8)	418.1	0.0	0.0	0.0	0.0	0.0	51.9	470.0
<b>Total Expenditure</b>	<b>1,730.2</b>	<b>0.0</b>	<b>50.8</b>	<b>1,781.0</b>	<b>11.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>61.5</b>	<b>1,854.4</b>
Sales	(58.1)	0.0	0.0	(58.1)	(5.8)	0.0	0.0	0.0	0.0	0.0	(63.9)
Fees & Charges	(364.6)	0.0	10.8	(353.8)	(35.4)	0.0	0.0	0.0	0.0	(4.2)	(393.4)
<b>Total Income</b>	<b>(422.7)</b>	<b>0.0</b>	<b>10.8</b>	<b>(411.9)</b>	<b>(41.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(4.2)</b>	<b>(457.3)</b>
<b>Net Expenditure</b>	<b>1,307.5</b>	<b>0.0</b>	<b>61.6</b>	<b>1,369.1</b>	<b>(29.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>57.3</b>	<b>1,397.1</b>
<b>28F RECYCLING</b>											
Property Costs	58.2	0.0	0.0	58.2	8.7	0.0	0.0	0.0	0.0	1.7	68.6
Supplies and Services	12.4	0.0	0.0	12.4	0.0	0.0	0.0	0.0	0.0	0.0	12.4
Transport Costs	145.0	0.0	0.0	145.0	0.0	0.0	0.0	0.0	0.0	7.7	152.7
Administration Costs	2.8	0.0	0.0	2.8	0.0	0.0	0.0	0.0	0.0	0.0	2.8
Third Party Payments	35.6	0.0	0.0	35.6	0.0	0.0	0.0	0.0	0.0	0.0	35.6
Miscellaneous Expenditure	347.2	0.0	0.0	347.2	0.0	0.0	0.0	0.0	0.0	38.6	385.8
<b>Total Expenditure</b>	<b>601.2</b>	<b>0.0</b>	<b>0.0</b>	<b>601.2</b>	<b>8.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>48.0</b>	<b>657.9</b>
Sales	(61.4)	0.0	0.0	(61.4)	(6.1)	0.0	0.0	0.0	0.0	0.0	(67.5)
Fees & Charges	(23.3)	0.0	0.0	(23.3)	(2.3)	0.0	0.0	0.0	0.0	0.0	(25.6)
<b>Total Income</b>	<b>(84.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>(84.7)</b>	<b>(8.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(93.1)</b>
<b>Net Expenditure</b>	<b>516.5</b>	<b>0.0</b>	<b>0.0</b>	<b>516.5</b>	<b>0.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>48.0</b>	<b>564.8</b>

OPERATIONAL ENVIRONMENTAL	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>28G ENVIRONMENTAL CLEANSING</b>											
Property Costs	21.7	0.0	0.0	21.7	3.3	0.0	0.0	0.0	0.0	(3.3)	21.7
Supplies and Services	17.4	0.0	0.0	17.4	0.0	0.0	0.0	0.0	0.0	0.5	17.9
Transport Costs	86.3	0.0	0.0	86.3	0.0	0.0	0.0	0.0	0.0	6.0	92.3
Third Party Payments	4.1	0.0	0.0	4.1	0.0	0.0	0.0	0.0	0.0	1.1	5.2
Miscellaneous Expenditure	286.2	0.0	0.0	286.2	0.0	0.0	0.0	0.0	0.0	32.0	318.2
<b>Total Expenditure</b>	<b>415.7</b>	<b>0.0</b>	<b>0.0</b>	<b>415.7</b>	<b>3.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>36.3</b>	<b>455.3</b>
Fees & Charges	(18.8)	0.0	0.0	(18.8)	(1.9)	0.0	0.0	0.0	0.0	0.0	(20.7)
<b>Total Income</b>	<b>(18.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>(18.8)</b>	<b>(1.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(20.7)</b>
<b>Net Expenditure</b>	<b>396.9</b>	<b>0.0</b>	<b>0.0</b>	<b>396.9</b>	<b>1.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>36.3</b>	<b>434.6</b>
<b>28K ENVIRONMENTAL HOLDING ACCOUNT</b>											
Staff Costs	1,870.0	0.0	56.7	1,926.7	134.8	0.0	(19.3)	0.0	0.0	0.0	2,042.2
Supplies and Services	15.5	0.0	0.0	15.5	0.0	0.0	0.0	0.0	0.0	0.0	15.5
Transport Costs	16.5	0.0	0.0	16.5	0.0	0.0	0.0	0.0	0.0	0.0	16.5
Administration Costs	17.2	0.0	0.0	17.2	0.0	0.0	0.0	0.0	0.0	4.3	21.5
Apportioned Costs	216.6	0.0	19.9	236.5	16.6	0.0	0.0	0.0	0.0	11.2	264.3
<b>Total Expenditure</b>	<b>2,135.8</b>	<b>0.0</b>	<b>76.6</b>	<b>2,212.4</b>	<b>151.4</b>	<b>0.0</b>	<b>(19.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>15.5</b>	<b>2,360.0</b>
Other Grants & Reimbursements	(2,135.8)	0.0	0.0	(2,135.8)	(228.0)	0.0	0.0	0.0	0.0	3.8	(2,360.0)
<b>Total Income</b>	<b>(2,135.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>(2,135.8)</b>	<b>(228.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3.8</b>	<b>(2,360.0)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>76.6</b>	<b>76.6</b>	<b>(76.6)</b>	<b>0.0</b>	<b>(19.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>19.3</b>	<b>0.0</b>



OPERATIONAL ENVIRONMENTAL	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>SERVICE AREA SUMMARY</b>											
Staff Costs	1,874.1	0.0	56.7	1,930.8	135.1	0.0	(14.9)	0.0	0.0	0.0	2,051.0
Property Costs	271.5	0.0	(6.4)	265.1	39.6	0.0	0.0	0.0	0.0	(10.7)	294.0
Supplies and Services	134.4	0.0	28.4	162.8	0.0	0.0	0.0	0.0	0.0	11.3	174.1
Transport Costs	1,026.2	0.0	127.0	1,153.2	0.0	0.0	0.0	0.0	0.0	38.8	1,192.0
Administration Costs	29.6	0.0	0.0	29.6	0.0	0.0	0.0	0.0	0.0	4.3	33.9
Apportioned Costs	241.8	0.0	22.2	264.0	18.5	0.0	0.0	0.0	0.0	11.2	293.7
Third Party Payments	689.0	0.0	140.0	829.0	0.0	0.0	0.0	0.0	0.0	1.1	830.1
Miscellaneous Expenditure	2,125.1	0.0	(23.8)	2,101.3	0.0	0.0	0.0	0.0	0.0	241.6	2,342.9
<b>Total Expenditure</b>	<b>6,391.7</b>	<b>0.0</b>	<b>344.1</b>	<b>6,735.8</b>	<b>193.2</b>	<b>0.0</b>	<b>(14.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>297.6</b>	<b>7,211.7</b>
Other Grants & Reimbursements	(2,135.8)	0.0	0.0	(2,135.8)	(228.0)	0.0	0.0	0.0	0.0	3.8	(2,360.0)
Sales	(205.4)	0.0	0.0	(205.4)	(20.4)	0.0	0.0	0.0	0.0	0.0	(225.8)
Fees & Charges	(1,104.4)	0.0	(265.2)	(1,369.6)	(136.9)	0.0	0.0	0.0	0.0	(4.2)	(1,510.7)
<b>Total Income</b>	<b>(3,445.6)</b>	<b>0.0</b>	<b>(265.2)</b>	<b>(3,710.8)</b>	<b>(385.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(0.4)</b>	<b>(4,096.5)</b>
<b>Net Expenditure</b>	<b>2,946.1</b>	<b>0.0</b>	<b>78.9</b>	<b>3,025.0</b>	<b>(192.1)</b>	<b>0.0</b>	<b>(14.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>297.2</b>	<b>3,115.2</b>

E/H & TRADING STANDARDS	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>29A ADMINISTRATION</b>											
Staff Costs	420.9	0.0	47.0	467.9	32.8	0.0	4.5	0.0	0.0	0.0	505.2
Supplies and Services	37.8	0.0	0.0	37.8	0.0	0.0	0.0	0.0	0.0	0.0	37.8
Transport Costs	15.2	0.0	0.0	15.2	0.0	0.0	0.0	0.0	0.0	0.1	15.3
Administration Costs	8.8	0.0	0.0	8.8	0.0	0.0	0.0	0.0	0.0	1.0	9.8
Apportioned Costs	127.6	0.0	11.7	139.3	9.8	0.0	0.0	0.0	0.0	0.0	149.1
Third Party Payments	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Miscellaneous Expenditure	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.2	1.2
<b>Total Expenditure</b>	<b>612.4</b>	<b>0.0</b>	<b>58.7</b>	<b>671.1</b>	<b>42.6</b>	<b>0.0</b>	<b>4.5</b>	<b>0.0</b>	<b>0.0</b>	<b>1.3</b>	<b>719.5</b>
Fees & Charges	(30.6)	0.0	0.0	(30.6)	(3.0)	0.0	0.0	0.0	0.0	0.0	(33.6)
<b>Total Income</b>	<b>(30.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>(30.6)</b>	<b>(3.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(33.6)</b>
<b>Net Expenditure</b>	<b>581.8</b>	<b>0.0</b>	<b>58.7</b>	<b>640.5</b>	<b>39.6</b>	<b>0.0</b>	<b>4.5</b>	<b>0.0</b>	<b>0.0</b>	<b>1.3</b>	<b>685.9</b>
<b>29B TRADING STANDARDS</b>											
Staff Costs	242.6	0.0	0.0	242.6	17.0	0.0	(20.6)	0.0	0.0	0.0	239.0
Property Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.1	0.3
Supplies and Services	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0
Transport Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Administration Costs	3.6	0.0	0.0	3.6	0.0	0.0	0.0	0.0	0.0	0.6	4.2
Apportioned Costs	38.8	0.0	3.6	42.4	3.0	0.0	0.0	0.0	0.0	0.0	45.4
Third Party Payments	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Miscellaneous Expenditure	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
<b>Total Expenditure</b>	<b>291.8</b>	<b>0.0</b>	<b>3.6</b>	<b>295.4</b>	<b>20.0</b>	<b>0.0</b>	<b>(20.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.7</b>	<b>295.5</b>
Fees & Charges	(6.3)	0.0	0.0	(6.3)	(0.6)	0.0	0.0	0.0	0.0	0.0	(6.9)
<b>Total Income</b>	<b>(6.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>(6.3)</b>	<b>(0.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(6.9)</b>
<b>Net Expenditure</b>	<b>285.5</b>	<b>0.0</b>	<b>3.6</b>	<b>289.1</b>	<b>19.4</b>	<b>0.0</b>	<b>(20.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.7</b>	<b>288.6</b>

E/H & TRADING STANDARDS	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>29D PUBLIC TOILETS</b>											
Property Costs	88.3	0.0	0.0	88.3	13.3	0.0	0.0	0.0	0.0	(1.8)	99.8
Supplies and Services	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
<b>Total Expenditure</b>	<b>89.9</b>	<b>0.0</b>	<b>0.0</b>	<b>89.9</b>	<b>13.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(1.8)</b>	<b>101.4</b>
<b>Net Expenditure</b>	<b>89.9</b>	<b>0.0</b>	<b>0.0</b>	<b>89.9</b>	<b>13.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(1.8)</b>	<b>101.4</b>
<b>SERVICE AREA SUMMARY</b>											
Staff Costs	663.5	0.0	47.0	710.5	49.8	0.0	(16.1)	0.0	0.0	0.0	744.2
Property Costs	88.5	0.0	0.0	88.5	13.3	0.0	0.0	0.0	0.0	(1.7)	100.1
Supplies and Services	43.1	0.0	0.0	43.1	0.0	0.0	0.0	0.0	0.0	0.0	43.1
Transport Costs	16.1	0.0	0.0	16.1	0.0	0.0	0.0	0.0	0.0	0.1	16.2
Administration Costs	12.4	0.0	0.0	12.4	0.0	0.0	0.0	0.0	0.0	1.6	14.0
Apportioned Costs	166.4	0.0	15.3	181.7	12.8	0.0	0.0	0.0	0.0	0.0	194.5
Third Party Payments	2.3	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0	0.0	2.3
Miscellaneous Expenditure	1.8	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	0.2	2.0
<b>Total Expenditure</b>	<b>994.1</b>	<b>0.0</b>	<b>62.3</b>	<b>1,056.4</b>	<b>75.9</b>	<b>0.0</b>	<b>(16.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>1,116.4</b>
Fees & Charges	(36.9)	0.0	0.0	(36.9)	(3.6)	0.0	0.0	0.0	0.0	0.0	(40.5)
<b>Total Income</b>	<b>(36.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>(36.9)</b>	<b>(3.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(40.5)</b>
<b>Net Expenditure</b>	<b>957.2</b>	<b>0.0</b>	<b>62.3</b>	<b>1,019.5</b>	<b>72.3</b>	<b>0.0</b>	<b>(16.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>1,075.9</b>

OTHER HOUSING	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>30A HOUSING SUPPORT</b>											
Staff Costs	66.5	0.0	0.0	66.5	4.7	0.0	(0.8)	0.0	0.0	0.0	70.4
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Administration Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.5	0.8
<b>Total Expenditure</b>	<b>67.3</b>	<b>0.0</b>	<b>0.0</b>	<b>67.3</b>	<b>4.7</b>	<b>0.0</b>	<b>(0.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.5</b>	<b>71.7</b>
<b>Net Expenditure</b>	<b>67.3</b>	<b>0.0</b>	<b>0.0</b>	<b>67.3</b>	<b>4.7</b>	<b>0.0</b>	<b>(0.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.5</b>	<b>71.7</b>
<b>30B HOMELESSNESS</b>											
Staff Costs	307.1	0.0	74.0	381.1	26.6	0.0	40.9	0.0	0.0	0.0	448.6
Property Costs	456.3	0.0	0.0	456.3	68.4	0.0	0.0	0.0	38.0	(62.6)	500.1
Supplies and Services	3.2	0.0	0.0	3.2	0.0	0.0	0.0	0.0	0.0	0.0	3.2
Transport Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Administration Costs	7.1	0.0	0.0	7.1	0.0	0.0	0.0	0.0	0.0	0.8	7.9
Apportioned Costs	20.4	0.0	1.9	22.3	1.6	0.0	0.0	0.0	0.0	0.0	23.9
Third Party Payments	27.2	0.0	0.0	27.2	0.0	0.0	0.0	0.0	0.0	0.0	27.2
Transfer Payments	339.7	0.0	0.0	339.7	0.0	0.0	0.0	0.0	0.0	0.0	339.7
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
<b>Total Expenditure</b>	<b>1,163.7</b>	<b>0.0</b>	<b>75.9</b>	<b>1,239.6</b>	<b>96.6</b>	<b>0.0</b>	<b>40.9</b>	<b>0.0</b>	<b>38.0</b>	<b>(61.8)</b>	<b>1,353.3</b>
Rents & Lettings	(246.0)	0.0	0.0	(246.0)	0.0	0.0	0.0	0.0	0.0	0.0	(246.0)
Fees & Charges	(0.5)	0.0	0.0	(0.5)	(0.1)	0.0	0.0	0.0	0.0	0.0	(0.6)
<b>Total Income</b>	<b>(246.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(246.5)</b>	<b>(0.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(246.6)</b>
<b>Net Expenditure</b>	<b>917.2</b>	<b>0.0</b>	<b>75.9</b>	<b>993.1</b>	<b>96.5</b>	<b>0.0</b>	<b>40.9</b>	<b>0.0</b>	<b>38.0</b>	<b>(61.8)</b>	<b>1,106.7</b>
<b>30C HOUSING LOANS</b>											
Supplies and Services	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Apportioned Costs	12.2	0.0	1.1	13.3	0.9	0.0	0.0	0.0	0.0	0.0	14.2
<b>Total Expenditure</b>	<b>13.6</b>	<b>0.0</b>	<b>1.1</b>	<b>14.7</b>	<b>0.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>15.6</b>
Fees & Charges	(2.6)	0.0	0.0	(2.6)	(0.3)	0.0	0.0	0.0	0.0	0.0	(2.9)
<b>Total Income</b>	<b>(2.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>(2.6)</b>	<b>(0.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(2.9)</b>
<b>Net Expenditure</b>	<b>11.0</b>	<b>0.0</b>	<b>1.1</b>	<b>12.1</b>	<b>0.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>12.7</b>

OTHER HOUSING	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>30E ENERGY INITIATIVES</b>											
Staff Costs	39.5	0.0	0.0	39.5	2.8	0.0	(0.1)	0.0	0.0	0.0	42.2
<b>Total Expenditure</b>	<b>39.5</b>	<b>0.0</b>	<b>0.0</b>	<b>39.5</b>	<b>2.8</b>	<b>0.0</b>	<b>(0.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>42.2</b>
<b>Net Expenditure</b>	<b>39.5</b>	<b>0.0</b>	<b>0.0</b>	<b>39.5</b>	<b>2.8</b>	<b>0.0</b>	<b>(0.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>42.2</b>
<b>30F GARAGES</b>											
Property Costs	20.3	0.0	0.0	20.3	3.0	0.0	0.0	0.0	0.0	(1.8)	21.5
Apportioned Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
<b>Total Expenditure</b>	<b>20.8</b>	<b>0.0</b>	<b>0.0</b>	<b>20.8</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(1.8)</b>	<b>22.0</b>
Rents & Lettings	(117.9)	0.0	0.0	(117.9)	0.0	0.0	0.0	0.0	0.0	0.0	(117.9)
<b>Total Income</b>	<b>(117.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>(117.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(117.9)</b>
<b>Net Expenditure</b>	<b>(97.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>(97.1)</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(1.8)</b>	<b>(95.9)</b>
<b>30G MISCELLANEOUS</b>											
Staff Costs	35.9	0.0	0.0	35.9	2.5	0.0	1.6	0.0	0.0	0.0	40.0
Supplies and Services	54.1	0.0	0.0	54.1	0.0	0.0	0.0	0.0	0.0	0.0	54.1
Transport Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Administration Costs	1.8	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	0.1	1.9
Apportioned Costs	137.3	0.0	12.6	149.9	10.5	0.0	0.0	0.0	0.0	0.0	160.4
Third Party Payments	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3
<b>Total Expenditure</b>	<b>232.6</b>	<b>0.0</b>	<b>12.6</b>	<b>245.2</b>	<b>13.0</b>	<b>0.0</b>	<b>1.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>259.9</b>
<b>Net Expenditure</b>	<b>232.6</b>	<b>0.0</b>	<b>12.6</b>	<b>245.2</b>	<b>13.0</b>	<b>0.0</b>	<b>1.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>259.9</b>
<b>30H HOUSING BENEFIT</b>											
Supplies and Services	9.2	0.0	0.0	9.2	0.0	0.0	0.0	0.0	0.0	0.0	9.2
Administration Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Apportioned Costs	84.4	0.0	7.8	92.2	6.5	0.0	0.0	0.0	0.0	0.0	98.7
Third Party Payments	116.7	0.0	0.0	116.7	0.0	0.0	0.0	0.0	24.0	30.0	170.7
Transfer Payments	2,846.0	0.0	0.0	2,846.0	0.1	0.0	0.0	0.0	0.0	0.0	2,846.1
<b>Total Expenditure</b>	<b>3,056.4</b>	<b>0.0</b>	<b>7.8</b>	<b>3,064.2</b>	<b>6.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>24.0</b>	<b>30.0</b>	<b>3,124.8</b>
Government Grants	(2,873.7)	0.0	0.0	(2,873.7)	0.0	0.0	0.0	0.0	0.0	0.0	(2,873.7)
<b>Total Income</b>	<b>(2,873.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>(2,873.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(2,873.7)</b>
<b>Net Expenditure</b>	<b>182.7</b>	<b>0.0</b>	<b>7.8</b>	<b>190.5</b>	<b>6.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>24.0</b>	<b>30.0</b>	<b>251.1</b>

OTHER HOUSING	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>30K LANDLORD REGISTRATION</b>											
Apportioned Costs	0.8	0.0	0.1	0.9	0.1	0.0	0.0	0.0	0.0	0.0	1.0
<b>Total Expenditure</b>	<b>0.8</b>	<b>0.0</b>	<b>0.1</b>	<b>0.9</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.0</b>
Fees & Charges	(23.3)	0.0	0.0	(23.3)	(2.3)	0.0	0.0	0.0	0.0	0.0	(25.6)
<b>Total Income</b>	<b>(23.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>(23.3)</b>	<b>(2.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(25.6)</b>
<b>Net Expenditure</b>	<b>(22.5)</b>	<b>0.0</b>	<b>0.1</b>	<b>(22.4)</b>	<b>(2.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(24.6)</b>
<b>30L CARE &amp; REPAIR</b>											
Third Party Payments	263.0	0.0	0.0	263.0	0.0	0.0	0.0	0.0	0.0	0.0	263.0
Transfer Payments	49.6	0.0	0.0	49.6	0.0	0.0	0.0	0.0	0.0	0.0	49.6
<b>Total Expenditure</b>	<b>312.6</b>	<b>0.0</b>	<b>0.0</b>	<b>312.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>312.6</b>
<b>Net Expenditure</b>	<b>312.6</b>	<b>0.0</b>	<b>0.0</b>	<b>312.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>312.6</b>
<b>30M SHELTERED HOUSING</b>											
Staff Costs	128.9	0.0	0.0	128.9	9.0	0.0	20.6	0.0	0.0	0.0	158.5
Property Costs	15.9	0.0	0.0	15.9	2.3	0.0	0.0	0.0	0.0	(2.3)	15.9
Supplies and Services	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Administration Costs	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.3	1.5
<b>Total Expenditure</b>	<b>147.0</b>	<b>0.0</b>	<b>0.0</b>	<b>147.0</b>	<b>11.3</b>	<b>0.0</b>	<b>20.6</b>	<b>0.0</b>	<b>0.0</b>	<b>(2.0)</b>	<b>176.9</b>
<b>Net Expenditure</b>	<b>147.0</b>	<b>0.0</b>	<b>0.0</b>	<b>147.0</b>	<b>11.3</b>	<b>0.0</b>	<b>20.6</b>	<b>0.0</b>	<b>0.0</b>	<b>(2.0)</b>	<b>176.9</b>
<b>30N STUDENT ACCOMMODATION</b>											
Property Costs	2.0	0.0	0.0	2.0	0.3	0.0	0.0	0.0	0.0	(0.3)	2.0
Supplies and Services	4.4	0.0	0.0	4.4	0.0	0.0	0.0	0.0	0.0	0.0	4.4
<b>Total Expenditure</b>	<b>6.4</b>	<b>0.0</b>	<b>0.0</b>	<b>6.4</b>	<b>0.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(0.3)</b>	<b>6.4</b>
Rents & Lettings	(28.5)	0.0	0.0	(28.5)	0.0	0.0	0.0	0.0	0.0	0.0	(28.5)
<b>Total Income</b>	<b>(28.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(28.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(28.5)</b>
<b>Net Expenditure</b>	<b>(22.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>(22.1)</b>	<b>0.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(0.3)</b>	<b>(22.1)</b>

OTHER HOUSING	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>SERVICE AREA SUMMARY</b>											
Staff Costs	577.9	0.0	74.0	651.9	45.6	0.0	62.2	0.0	0.0	0.0	759.7
Property Costs	494.5	0.0	0.0	494.5	74.0	0.0	0.0	0.0	38.0	(67.0)	539.5
Supplies and Services	72.9	0.0	0.0	72.9	0.0	0.0	0.0	0.0	0.0	0.0	72.9
Transport Costs	5.3	0.0	0.0	5.3	0.0	0.0	0.0	0.0	0.0	0.0	5.3
Administration Costs	10.5	0.0	0.0	10.5	0.0	0.0	0.0	0.0	0.0	1.7	12.2
Apportioned Costs	255.6	0.0	23.5	279.1	19.6	0.0	0.0	0.0	0.0	0.0	298.7
Third Party Payments	408.2	0.0	0.0	408.2	0.0	0.0	0.0	0.0	24.0	30.0	462.2
Transfer Payments	3,235.3	0.0	0.0	3,235.3	0.1	0.0	0.0	0.0	0.0	0.0	3,235.4
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
<b>Total Expenditure</b>	<b>5,060.7</b>	<b>0.0</b>	<b>97.5</b>	<b>5,158.2</b>	<b>139.3</b>	<b>0.0</b>	<b>62.2</b>	<b>0.0</b>	<b>62.0</b>	<b>(35.3)</b>	<b>5,386.4</b>
Government Grants	(2,873.7)	0.0	0.0	(2,873.7)	0.0	0.0	0.0	0.0	0.0	0.0	(2,873.7)
Rents & Lettings	(392.4)	0.0	0.0	(392.4)	0.0	0.0	0.0	0.0	0.0	0.0	(392.4)
Fees & Charges	(26.4)	0.0	0.0	(26.4)	(2.7)	0.0	0.0	0.0	0.0	0.0	(29.1)
<b>Total Income</b>	<b>(3,292.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(3,292.5)</b>	<b>(2.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(3,295.2)</b>
<b>Net Expenditure</b>	<b>1,768.2</b>	<b>0.0</b>	<b>97.5</b>	<b>1,865.7</b>	<b>136.6</b>	<b>0.0</b>	<b>62.2</b>	<b>0.0</b>	<b>62.0</b>	<b>(35.3)</b>	<b>2,091.2</b>

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ECONOMIC DEVELOPMENT	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>33A ADMINISTRATION</b>											
Staff Costs	674.2	0.0	26.8	701.0	49.1	0.0	(22.3)	0.0	0.0	0.0	727.8
Supplies and Services	27.9	0.0	0.0	27.9	0.0	0.0	0.0	0.0	0.0	0.0	27.9
Transport Costs	6.3	0.0	0.0	6.3	0.0	0.0	0.0	0.0	0.0	0.0	6.3
Administration Costs	9.4	0.0	0.0	9.4	0.0	0.0	0.0	0.0	0.0	1.7	11.1
Apportioned Costs	169.9	0.0	15.6	185.5	13.0	0.0	0.0	0.0	0.0	0.0	198.5
Third Party Payments	3.4	0.0	0.0	3.4	0.0	0.0	0.0	0.0	0.0	0.0	3.4
Transfer Payments	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	2.5
<b>Total Expenditure</b>	<b>893.6</b>	<b>0.0</b>	<b>42.4</b>	<b>936.0</b>	<b>62.1</b>	<b>0.0</b>	<b>(22.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>1.7</b>	<b>977.5</b>
Other Grants & Reimbursements	(6.5)	0.0	0.0	(6.5)	0.0	0.0	0.0	0.0	0.0	0.0	(6.5)
<b>Total Income</b>	<b>(6.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(6.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(6.5)</b>
<b>Net Expenditure</b>	<b>887.1</b>	<b>0.0</b>	<b>42.4</b>	<b>929.5</b>	<b>62.1</b>	<b>0.0</b>	<b>(22.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>1.7</b>	<b>971.0</b>
<b>33B BUSINESS GATEWAY</b>											
Staff Costs	97.9	0.0	0.0	97.9	6.9	0.0	1.3	0.0	0.0	0.0	106.1
Property Costs	18.5	0.0	0.0	18.5	2.8	0.0	0.0	0.0	0.0	(2.8)	18.5
Supplies and Services	49.2	0.0	0.0	49.2	0.0	0.0	0.0	0.0	0.0	0.0	49.2
Transport Costs	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Administration Costs	9.3	0.0	0.0	9.3	0.0	0.0	0.0	0.0	0.0	0.2	9.5
<b>Total Expenditure</b>	<b>175.6</b>	<b>0.0</b>	<b>0.0</b>	<b>175.6</b>	<b>9.7</b>	<b>0.0</b>	<b>1.3</b>	<b>0.0</b>	<b>0.0</b>	<b>(2.6)</b>	<b>184.0</b>
<b>Net Expenditure</b>	<b>175.6</b>	<b>0.0</b>	<b>0.0</b>	<b>175.6</b>	<b>9.7</b>	<b>0.0</b>	<b>1.3</b>	<b>0.0</b>	<b>0.0</b>	<b>(2.6)</b>	<b>184.0</b>
<b>33C EEC EXPENDITURE</b>											
Supplies and Services	2.9	0.0	0.0	2.9	0.0	0.0	0.0	0.0	0.0	0.0	2.9
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Administration Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Third Party Payments	5.6	0.0	0.0	5.6	0.0	0.0	0.0	0.0	0.0	0.0	5.6
<b>Total Expenditure</b>	<b>9.4</b>	<b>0.0</b>	<b>0.0</b>	<b>9.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>9.4</b>
<b>Net Expenditure</b>	<b>9.4</b>	<b>0.0</b>	<b>0.0</b>	<b>9.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>9.4</b>



ECONOMIC DEVELOPMENT	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>33D LEADER PROGRAMME</b>											
Staff Costs	50.2	0.0	0.0	50.2	3.5	0.0	35.7	0.0	0.0	0.0	89.4
<b>Total Expenditure</b>	<b>50.2</b>	<b>0.0</b>	<b>0.0</b>	<b>50.2</b>	<b>3.5</b>	<b>0.0</b>	<b>35.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>89.4</b>
Government Grants	(24.4)	0.0	0.0	(24.4)	0.0	0.0	0.0	0.0	0.0	0.0	(24.4)
<b>Total Income</b>	<b>(24.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>(24.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(24.4)</b>
<b>Net Expenditure</b>	<b>25.8</b>	<b>0.0</b>	<b>0.0</b>	<b>25.8</b>	<b>3.5</b>	<b>0.0</b>	<b>35.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>65.0</b>
<b>33E REGENERATION</b>											
Supplies and Services	7.2	0.0	0.0	7.2	0.0	0.0	0.0	0.0	0.0	0.0	7.2
Transport Costs	5.5	0.0	0.0	5.5	0.0	0.0	0.0	0.0	0.0	0.0	5.5
Administration Costs	2.8	0.0	0.0	2.8	0.0	0.0	0.0	0.0	0.0	0.0	2.8
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
<b>Total Expenditure</b>	<b>16.5</b>	<b>0.0</b>	<b>0.0</b>	<b>16.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>16.5</b>
<b>Net Expenditure</b>	<b>16.5</b>	<b>0.0</b>	<b>0.0</b>	<b>16.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>16.5</b>
<b>33I TOURISM</b>											
Third Party Payments	112.5	0.0	0.0	112.5	0.0	0.0	0.0	0.0	0.0	0.0	112.5
<b>Total Expenditure</b>	<b>112.5</b>	<b>0.0</b>	<b>0.0</b>	<b>112.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>112.5</b>
<b>Net Expenditure</b>	<b>112.5</b>	<b>0.0</b>	<b>0.0</b>	<b>112.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>112.5</b>
<b>33J ECONOMIC DEVELOPMENT GRANTS</b>											
Transfer Payments	291.7	0.0	0.0	291.7	0.0	0.0	0.0	0.0	0.0	0.0	291.7
<b>Total Expenditure</b>	<b>291.7</b>	<b>0.0</b>	<b>0.0</b>	<b>291.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>291.7</b>
<b>Net Expenditure</b>	<b>291.7</b>	<b>0.0</b>	<b>0.0</b>	<b>291.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>291.7</b>
<b>33K OTHER ECONOMIC DEV. GRANTS</b>											
Supplies and Services	52.0	0.0	0.0	52.0	0.0	0.0	0.0	0.0	0.0	0.0	52.0
Transfer Payments	95.3	0.0	0.0	95.3	0.0	0.0	0.0	0.0	0.0	333.0	428.3
<b>Total Expenditure</b>	<b>147.3</b>	<b>0.0</b>	<b>0.0</b>	<b>147.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>333.0</b>	<b>480.3</b>
<b>Net Expenditure</b>	<b>147.3</b>	<b>0.0</b>	<b>0.0</b>	<b>147.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>147.3</b>

ECONOMIC DEVELOPMENT	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>SERVICE AREA SUMMARY</b>											
Staff Costs	822.3	0.0	26.8	849.1	59.5	0.0	14.7	0.0	0.0	0.0	923.3
Property Costs	18.5	0.0	0.0	18.5	2.8	0.0	0.0	0.0	0.0	(2.8)	18.5
Supplies and Services	139.2	0.0	0.0	139.2	0.0	0.0	0.0	0.0	0.0	0.0	139.2
Transport Costs	13.0	0.0	0.0	13.0	0.0	0.0	0.0	0.0	0.0	0.0	13.0
Administration Costs	21.9	0.0	0.0	21.9	0.0	0.0	0.0	0.0	0.0	1.9	23.8
Apportioned Costs	169.9	0.0	15.6	185.5	13.0	0.0	0.0	0.0	0.0	0.0	198.5
Third Party Payments	122.5	0.0	0.0	122.5	0.0	0.0	0.0	0.0	0.0	0.0	122.5
Transfer Payments	389.5	0.0	0.0	389.5	0.0	0.0	0.0	0.0	0.0	333.0	722.5
<b>Total Expenditure</b>	<b>1,696.8</b>	<b>0.0</b>	<b>42.4</b>	<b>1,739.2</b>	<b>75.3</b>	<b>0.0</b>	<b>14.7</b>	<b>0.0</b>	<b>0.0</b>	<b>332.1</b>	<b>2,161.3</b>
Government Grants	(24.4)	0.0	0.0	(24.4)	0.0	0.0	0.0	0.0	0.0	0.0	(24.4)
Other Grants & Reimbursements	(6.5)	0.0	0.0	(6.5)	0.0	0.0	0.0	0.0	0.0	(333.0)	(339.5)
<b>Total Income</b>	<b>(30.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>(30.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(333.0)</b>	<b>(363.9)</b>
<b>Net Expenditure</b>	<b>1,665.9</b>	<b>0.0</b>	<b>42.4</b>	<b>1,708.3</b>	<b>75.3</b>	<b>0.0</b>	<b>14.7</b>	<b>0.0</b>	<b>0.0</b>	<b>(0.9)</b>	<b>1,797.4</b>

PLANNING	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>34A ADMINISTRATION</b>											
Staff Costs	104.0	0.0	0.0	104.0	7.3	0.0	(1.8)	0.0	0.0	0.0	109.5
Supplies and Services	23.1	0.0	0.0	23.1	0.0	0.0	0.0	0.0	0.0	0.0	23.1
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Administration Costs	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0.0	0.0	0.3	2.9
Apportioned Costs	224.0	0.0	20.6	244.6	17.1	0.0	0.0	0.0	0.0	0.0	261.7
Third Party Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Expenditure</b>	<b>354.2</b>	<b>0.0</b>	<b>20.6</b>	<b>374.8</b>	<b>24.4</b>	<b>0.0</b>	<b>(1.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.3</b>	<b>397.7</b>
<b>Net Expenditure</b>	<b>354.2</b>	<b>0.0</b>	<b>20.6</b>	<b>374.8</b>	<b>24.4</b>	<b>0.0</b>	<b>(1.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.3</b>	<b>397.7</b>
<b>34B DEVELOPMENT MANAGEMENT</b>											
Staff Costs	495.0	0.0	0.0	495.0	34.7	0.0	3.4	0.0	0.0	0.0	533.1
Supplies and Services	18.1	0.0	0.0	18.1	0.0	0.0	0.0	0.0	0.0	0.0	18.1
Transport Costs	5.3	0.0	0.0	5.3	0.0	0.0	0.0	0.0	0.0	0.0	5.3
Administration Costs	27.5	0.0	0.0	27.5	0.0	0.0	0.0	0.0	0.0	1.1	28.6
Apportioned Costs	16.9	0.0	1.6	18.5	1.3	0.0	0.0	0.0	0.0	0.0	19.8
Third Party Payments	22.4	0.0	0.0	22.4	0.0	0.0	0.0	0.0	0.0	0.0	22.4
<b>Total Expenditure</b>	<b>585.2</b>	<b>0.0</b>	<b>1.6</b>	<b>586.8</b>	<b>36.0</b>	<b>0.0</b>	<b>3.4</b>	<b>0.0</b>	<b>0.0</b>	<b>1.1</b>	<b>627.3</b>
Sales	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Fees & Charges	(409.7)	0.0	(39.1)	(448.8)	(44.9)	0.0	0.0	0.0	0.0	0.0	(493.7)
<b>Total Income</b>	<b>(409.8)</b>	<b>0.0</b>	<b>(39.1)</b>	<b>(448.9)</b>	<b>(44.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(493.8)</b>
<b>Net Expenditure</b>	<b>175.4</b>	<b>0.0</b>	<b>(37.5)</b>	<b>137.9</b>	<b>(8.9)</b>	<b>0.0</b>	<b>3.4</b>	<b>0.0</b>	<b>0.0</b>	<b>1.1</b>	<b>133.5</b>
<b>34C DEVELOPMENT PLANNING</b>											
Staff Costs	383.4	0.0	93.5	476.9	33.4	0.0	57.6	0.0	0.0	0.0	567.9
Property Costs	2.8	0.0	0.0	2.8	0.4	0.0	0.0	0.0	0.0	(0.3)	2.9
Supplies and Services	14.3	0.0	0.0	14.3	0.0	0.0	0.0	0.0	0.0	0.0	14.3
Transport Costs	3.3	0.0	0.0	3.3	0.0	0.0	0.0	0.0	0.0	0.0	3.3
Administration Costs	4.3	0.0	0.0	4.3	0.0	0.0	0.0	0.0	0.0	0.8	5.1
Apportioned Costs	36.5	0.0	3.4	39.9	2.8	0.0	0.0	0.0	0.0	0.0	42.7
Third Party Payments	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2
<b>Total Expenditure</b>	<b>457.8</b>	<b>0.0</b>	<b>96.9</b>	<b>554.7</b>	<b>36.6</b>	<b>0.0</b>	<b>57.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.5</b>	<b>649.4</b>
Other Grants & Reimbursements	(21.0)	0.0	0.0	(21.0)	0.0	0.0	0.0	0.0	0.0	0.0	(21.0)
<b>Total Income</b>	<b>(21.0)</b>	<b>0.0</b>	<b>(43.8)</b>	<b>(64.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(26.2)</b>	<b>(91.0)</b>
<b>Net Expenditure</b>	<b>436.8</b>	<b>0.0</b>	<b>53.1</b>	<b>489.9</b>	<b>36.6</b>	<b>0.0</b>	<b>57.6</b>	<b>0.0</b>	<b>0.0</b>	<b>(25.7)</b>	<b>558.4</b>

PLANNING	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>34E BUILDING STANDARDS</b>											
Staff Costs	320.8	0.0	52.6	373.4	26.2	0.0	(9.8)	0.0	0.0	0.0	389.8
Supplies and Services	4.9	0.0	0.0	4.9	0.0	0.0	0.0	0.0	0.0	0.0	4.9
Transport Costs	6.5	0.0	0.0	6.5	0.0	0.0	0.0	0.0	0.0	0.4	6.9
Administration Costs	4.2	0.0	0.0	4.2	0.0	0.0	0.0	0.0	0.0	0.7	4.9
Apportioned Costs	9.9	0.0	0.9	10.8	0.8	0.0	0.0	0.0	0.0	0.0	11.6
<b>Total Expenditure</b>	<b>346.3</b>	<b>0.0</b>	<b>53.5</b>	<b>399.8</b>	<b>27.0</b>	<b>0.0</b>	<b>(9.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>1.1</b>	<b>418.1</b>
Fees & Charges	(304.7)	0.0	0.0	(304.7)	(30.5)	0.0	0.0	0.0	0.0	0.0	(335.2)
<b>Total Income</b>	<b>(304.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>(304.7)</b>	<b>(30.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(335.2)</b>
<b>Net Expenditure</b>	<b>41.6</b>	<b>0.0</b>	<b>53.5</b>	<b>95.1</b>	<b>(3.5)</b>	<b>0.0</b>	<b>(9.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>1.1</b>	<b>82.9</b>
<b>34G ARCHAEOLOGY</b>											
Staff Costs	43.0	0.0	4.1	47.1	3.3	0.0	(1.6)	0.0	0.0	0.0	48.8
Property Costs	2.0	0.0	0.0	2.0	0.3	0.0	0.0	0.0	0.0	(0.3)	2.0
Supplies and Services	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Transport Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Administration Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.2
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
<b>Total Expenditure</b>	<b>46.4</b>	<b>0.0</b>	<b>4.1</b>	<b>50.5</b>	<b>3.6</b>	<b>0.0</b>	<b>(1.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>(0.2)</b>	<b>52.3</b>
<b>Net Expenditure</b>	<b>46.4</b>	<b>0.0</b>	<b>4.1</b>	<b>50.5</b>	<b>3.6</b>	<b>0.0</b>	<b>(1.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>(0.2)</b>	<b>52.3</b>
<b>SERVICE AREA SUMMARY</b>											
Staff Costs	1,346.2	0.0	150.2	1,496.4	104.9	0.0	47.8	0.0	0.0	0.0	1,649.1
Property Costs	4.8	0.0	0.0	4.8	0.7	0.0	0.0	0.0	0.0	(0.6)	4.9
Supplies and Services	61.1	0.0	0.0	61.1	0.0	0.0	0.0	0.0	0.0	0.0	61.1
Transport Costs	15.9	0.0	0.0	15.9	0.0	0.0	0.0	0.0	0.0	0.4	16.3
Administration Costs	38.7	0.0	0.0	38.7	0.0	0.0	0.0	0.0	0.0	3.0	41.7
Apportioned Costs	287.3	0.0	26.5	313.8	22.0	0.0	0.0	0.0	0.0	0.0	335.8
Third Party Payments	35.9	0.0	0.0	35.9	0.0	0.0	0.0	0.0	0.0	0.0	35.9
<b>Total Expenditure</b>	<b>1,789.9</b>	<b>0.0</b>	<b>176.7</b>	<b>1,966.6</b>	<b>127.6</b>	<b>0.0</b>	<b>47.8</b>	<b>0.0</b>	<b>0.0</b>	<b>2.8</b>	<b>2,144.8</b>
Other Grants & Reimbursements	(21.0)	0.0	0.0	(21.0)	0.0	0.0	0.0	0.0	0.0	0.0	(21.0)
Sales	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Fees & Charges	(714.4)	0.0	(39.1)	(753.5)	(75.4)	0.0	0.0	0.0	0.0	0.0	(828.9)
<b>Total Income</b>	<b>(735.5)</b>	<b>0.0</b>	<b>(82.9)</b>	<b>(818.4)</b>	<b>(75.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(26.2)</b>	<b>(920.0)</b>
<b>Net Expenditure</b>	<b>1,054.4</b>	<b>0.0</b>	<b>93.8</b>	<b>1,148.2</b>	<b>52.2</b>	<b>0.0</b>	<b>47.8</b>	<b>0.0</b>	<b>0.0</b>	<b>(23.4)</b>	<b>1,224.8</b>

OTHER SERVICES	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>10G CORPORATE MANAGEMENT</b>											
Staff Costs	618.4	0.0	0.0	618.4	43.3	0.0	(28.8)	0.0	0.0	0.0	632.9
Supplies and Services	210.8	0.0	0.0	210.8	0.0	0.0	0.0	0.0	0.0	29.3	240.1
Transport Costs	44.8	0.0	0.0	44.8	0.0	0.0	0.0	0.0	0.0	0.0	44.8
Administration Costs	10.4	0.0	0.0	10.4	0.0	0.0	0.0	0.0	0.0	0.4	10.8
Apportioned Costs	2,586.7	0.0	238.0	2,824.7	197.7	0.0	0.0	0.0	0.0	0.0	3,022.4
Third Party Payments	37.3	0.0	0.0	37.3	0.0	0.0	0.0	0.0	0.0	0.0	37.3
<b>Total Expenditure</b>	<b>3,508.4</b>	<b>0.0</b>	<b>238.0</b>	<b>3,746.4</b>	<b>241.0</b>	<b>0.0</b>	<b>(28.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>29.7</b>	<b>3,988.3</b>
<b>Net Expenditure</b>	<b>3,508.4</b>	<b>0.0</b>	<b>238.0</b>	<b>3,746.4</b>	<b>241.0</b>	<b>0.0</b>	<b>(28.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>29.7</b>	<b>3,988.3</b>
<b>10J CORPORATE PRIORITIES</b>											
Staff Costs	902.7	0.0	74.0	976.7	82.4	0.0	122.9	0.0	0.0	0.0	1,182.0
Property Costs	2.1	0.0	0.0	2.1	0.3	0.0	0.0	0.0	0.0	(0.3)	2.1
Supplies and Services	35.8	0.0	(27.4)	8.4	0.0	0.0	0.0	0.0	0.0	1.0	9.4
Transport Costs	6.3	0.0	0.0	6.3	0.0	0.0	0.0	0.0	0.0	0.0	6.3
Administration Costs	75.5	0.0	0.0	75.5	0.0	0.0	0.0	0.0	0.0	2.8	78.3
Apportioned Costs	54.0	0.0	4.9	58.9	4.1	0.0	0.0	0.0	0.0	0.0	63.0
Third Party Payments	1,502.7	0.0	(1,500.0)	2.7	0.0	0.0	0.0	0.0	0.0	0.0	2.7
Transfer Payments	99.9	0.0	0.0	99.9	0.0	0.0	0.0	0.0	0.0	0.0	99.9
<b>Total Expenditure</b>	<b>2,679.0</b>	<b>0.0</b>	<b>(1,448.5)</b>	<b>1,230.5</b>	<b>86.8</b>	<b>0.0</b>	<b>122.9</b>	<b>0.0</b>	<b>0.0</b>	<b>3.5</b>	<b>1,443.7</b>
Fees & Charges	(25.0)	0.0	0.0	(25.0)	(2.5)	0.0	0.0	0.0	0.0	0.0	(27.5)
<b>Total Income</b>	<b>(25.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(25.0)</b>	<b>(2.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(27.5)</b>
<b>Net Expenditure</b>	<b>2,654.0</b>	<b>0.0</b>	<b>(1,448.5)</b>	<b>1,205.5</b>	<b>84.3</b>	<b>0.0</b>	<b>122.9</b>	<b>0.0</b>	<b>0.0</b>	<b>3.5</b>	<b>1,416.2</b>
<b>39A AREA SUPPORT TEAM (CP)</b>											
Staff Costs	13.8	0.0	0.0	13.8	1.0	0.0	0.9	0.0	0.0	0.0	15.7
Supplies and Services	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Transport Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Administration Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
<b>Total Expenditure</b>	<b>16.3</b>	<b>0.0</b>	<b>0.0</b>	<b>16.3</b>	<b>1.0</b>	<b>0.0</b>	<b>0.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>18.2</b>
<b>Net Expenditure</b>	<b>16.3</b>	<b>0.0</b>	<b>0.0</b>	<b>16.3</b>	<b>1.0</b>	<b>0.0</b>	<b>0.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>18.2</b>

OTHER SERVICES	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>39B REGISTRATION</b>											
Staff Costs	54.7	0.0	0.0	54.7	3.8	0.0	0.2	0.0	0.0	0.0	58.7
Supplies and Services	5.6	0.0	0.0	5.6	0.0	0.0	0.0	0.0	0.0	0.0	5.6
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Administration Costs	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.1	1.5
Apportioned Costs	20.3	0.0	1.9	22.2	1.6	0.0	0.0	0.0	0.0	0.0	23.8
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
<b>Total Expenditure</b>	<b>82.9</b>	<b>0.0</b>	<b>1.9</b>	<b>84.8</b>	<b>5.4</b>	<b>0.0</b>	<b>0.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>90.5</b>
Other Grants & Reimbursements	(0.2)	0.0	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)
Fees & Charges	(24.3)	0.0	0.0	(24.3)	(2.4)	0.0	0.0	0.0	0.0	0.0	(26.7)
<b>Total Income</b>	<b>(24.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(24.5)</b>	<b>(2.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(26.9)</b>
<b>Net Expenditure</b>	<b>58.4</b>	<b>0.0</b>	<b>1.9</b>	<b>60.3</b>	<b>3.0</b>	<b>0.0</b>	<b>0.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>63.6</b>
<b>39C MISCELLANEOUS PROPERTY</b>											
Property Costs	66.4	0.0	30.0	96.4	14.5	0.0	0.0	0.0	0.0	(8.4)	102.5
Supplies and Services	6.6	0.0	0.0	6.6	0.0	0.0	0.0	0.0	0.0	0.0	6.6
Administration Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Apportioned Costs	225.9	0.0	20.8	246.7	17.3	0.0	0.0	0.0	0.0	0.0	264.0
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
<b>Total Expenditure</b>	<b>300.0</b>	<b>0.0</b>	<b>50.8</b>	<b>350.8</b>	<b>31.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(8.4)</b>	<b>374.2</b>
Rents & Lettings	(62.8)	0.0	(38.0)	(100.8)	0.0	0.0	0.0	0.0	0.0	0.0	(100.8)
Fees & Charges	(18.2)	0.0	0.0	(18.2)	(1.8)	0.0	0.0	0.0	0.0	0.0	(20.0)
Miscellaneous Income	(1.2)	0.0	0.0	(1.2)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.3)
<b>Total Income</b>	<b>(82.2)</b>	<b>0.0</b>	<b>(38.0)</b>	<b>(120.2)</b>	<b>(1.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(122.1)</b>
<b>Net Expenditure</b>	<b>217.8</b>	<b>0.0</b>	<b>12.8</b>	<b>230.6</b>	<b>29.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(8.4)</b>	<b>252.1</b>
<b>39D PAYMENTS TO JOINT BOARDS</b>											
Third Party Payments	483.0	0.0	0.0	483.0	0.0	0.0	0.0	0.0	0.0	37.0	520.0
<b>Total Expenditure</b>	<b>483.0</b>	<b>0.0</b>	<b>0.0</b>	<b>483.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>37.0</b>	<b>520.0</b>
<b>Net Expenditure</b>	<b>483.0</b>	<b>0.0</b>	<b>0.0</b>	<b>483.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>37.0</b>	<b>520.0</b>
<b>39F ELECTIONS</b>											
Apportioned Costs	26.4	0.0	2.4	28.8	2.0	0.0	0.0	0.0	0.0	0.0	30.8
Third Party Payments	60.8	(50.0)	0.0	10.8	0.0	0.0	0.0	0.0	0.0	0.3	11.1
<b>Total Expenditure</b>	<b>87.2</b>	<b>(50.0)</b>	<b>2.4</b>	<b>39.6</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.3</b>	<b>41.9</b>
<b>Net Expenditure</b>	<b>87.2</b>	<b>(50.0)</b>	<b>2.4</b>	<b>39.6</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.3</b>	<b>41.9</b>

OTHER SERVICES		2022/23				2023/24						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>39G LICENSING</b>												
Staff Costs	74.5	0.0	0.0	74.5	5.2	0.0	(0.4)	0.0	0.0	0.0	0.0	79.3
Supplies and Services	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Transport Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Administration Costs	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	4.2
Apportioned Costs	24.5	0.0	2.3	26.8	1.9	0.0	0.0	0.0	0.0	0.0	0.0	28.7
<b>Total Expenditure</b>	<b>104.4</b>	<b>0.0</b>	<b>2.3</b>	<b>106.7</b>	<b>7.1</b>	<b>0.0</b>	<b>(0.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>0.0</b>	<b>113.6</b>
Fees & Charges	(86.0)	0.0	0.0	(86.0)	(8.7)	0.0	0.0	0.0	0.0	0.0	0.0	(94.7)
<b>Total Income</b>	<b>(86.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(86.0)</b>	<b>(8.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(94.7)</b>
<b>Net Expenditure</b>	<b>18.4</b>	<b>0.0</b>	<b>2.3</b>	<b>20.7</b>	<b>(1.6)</b>	<b>0.0</b>	<b>(0.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>0.0</b>	<b>18.9</b>
<b>39H PAYMENTS TO THIRD SECTOR</b>												
Supplies and Services	12.0	0.0	0.0	12.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	12.3
Third Party Payments	73.6	0.0	0.0	73.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	73.6
Transfer Payments	104.2	0.0	0.0	104.2	0.0	0.0	0.0	0.0	0.0	0.0	8.3	112.5
<b>Total Expenditure</b>	<b>189.8</b>	<b>0.0</b>	<b>0.0</b>	<b>189.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>8.6</b>	<b>0.0</b>	<b>198.4</b>
<b>Net Expenditure</b>	<b>189.8</b>	<b>0.0</b>	<b>0.0</b>	<b>189.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>8.6</b>	<b>0.0</b>	<b>198.4</b>
<b>39K PUBLICITY</b>												
Supplies and Services	13.7	0.0	0.0	13.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	13.7
Administration Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Third Party Payments	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.3
<b>Total Expenditure</b>	<b>16.0</b>	<b>0.0</b>	<b>0.0</b>	<b>16.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>16.0</b>
<b>Net Expenditure</b>	<b>16.0</b>	<b>0.0</b>	<b>0.0</b>	<b>16.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>16.0</b>

OTHER SERVICES	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>39L TWINNING</b>											
Supplies and Services	5.2	0.0	0.0	5.2	0.0	0.0	0.0	0.0	0.0	0.0	5.2
Transport Costs	4.4	0.0	0.0	4.4	0.0	0.0	0.0	0.0	0.0	33.0	37.4
Administration Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Third Party Payments	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Transfer Payments	1.8	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	0.0	1.8
Miscellaneous Expenditure	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	1.8	3.8
<b>Total Expenditure</b>	<b>14.6</b>	<b>0.0</b>	<b>0.0</b>	<b>14.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>34.8</b>	<b>49.4</b>
Other Grants & Reimbursements	(15.0)	0.0	0.0	(15.0)	0.0	0.0	0.0	0.0	0.0	0.0	(15.0)
<b>Total Income</b>	<b>(15.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(15.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(15.0)</b>
<b>Net Expenditure</b>	<b>(0.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>(0.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>34.8</b>	<b>34.4</b>
<b>39M COMMUNITY COUNCILS</b>											
Staff Costs	114.2	0.0	0.0	114.2	8.0	0.0	23.7	0.0	0.0	0.0	145.9
Property Costs	1.0	0.0	0.0	1.0	0.2	0.0	0.0	0.0	0.0	(0.2)	1.0
Supplies and Services	14.2	0.0	0.0	14.2	0.0	0.0	0.0	0.0	0.0	0.0	14.2
Transport Costs	1.7	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0	0.0	1.7
Administration Costs	28.3	(15.0)	0.0	13.3	0.0	0.0	0.0	0.0	0.0	0.4	13.7
Apportioned Costs	133.0	0.0	12.2	145.2	10.2	0.0	0.0	0.0	0.0	0.0	155.4
Transfer Payments	161.0	0.0	0.0	161.0	0.0	0.0	0.0	0.0	0.0	0.0	161.0
<b>Total Expenditure</b>	<b>453.4</b>	<b>(15.0)</b>	<b>12.2</b>	<b>450.6</b>	<b>18.4</b>	<b>0.0</b>	<b>23.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>492.9</b>
<b>Net Expenditure</b>	<b>453.4</b>	<b>(15.0)</b>	<b>12.2</b>	<b>450.6</b>	<b>18.4</b>	<b>0.0</b>	<b>23.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>492.9</b>
<b>39S INTEREST ON LOANS AND BALANCES</b>											
Interest & Loans	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
<b>Total Income</b>	<b>(372.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(372.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(372.0)</b>
<b>Net Expenditure</b>	<b>(372.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(372.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(372.0)</b>
<b>39T MISCELLANEOUS</b>											
Supplies and Services	53.1	0.0	37.6	90.7	(0.0)	0.0	0.0	0.0	0.0	0.0	90.7
Third Party Payments	2.9	0.0	0.0	2.9	0.0	0.0	0.0	0.0	0.0	0.0	2.9
<b>Total Expenditure</b>	<b>56.0</b>	<b>0.0</b>	<b>37.6</b>	<b>93.6</b>	<b>(0.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>93.6</b>
Miscellaneous Income	(1.2)	0.0	0.0	(1.2)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.3)
<b>Total Income</b>	<b>(1.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>(1.2)</b>	<b>(0.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(1.3)</b>
<b>Net Expenditure</b>	<b>54.8</b>	<b>0.0</b>	<b>37.6</b>	<b>92.4</b>	<b>(0.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>92.3</b>



OTHER SERVICES	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>39X COST OF COLLECTION</b>											
Supplies and Services	33.2	0.0	0.0	33.2	0.0	0.0	0.0	0.0	0.0	(15.0)	18.2
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Administration Costs	23.6	0.0	0.0	23.6	0.0	0.0	0.0	0.0	0.0	0.0	23.6
Apportioned Costs	324.0	0.0	29.8	353.8	24.7	0.0	0.0	0.0	0.0	15.0	393.5
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Miscellaneous Expenditure	137.6	0.0	0.0	137.6	0.0	0.0	0.0	0.0	100.0	0.0	237.6
<b>Total Expenditure</b>	<b>519.4</b>	<b>0.0</b>	<b>29.8</b>	<b>549.2</b>	<b>24.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>100.0</b>	<b>0.0</b>	<b>673.9</b>
Fees & Charges	(100.0)	0.0	0.0	(100.0)	(10.0)	0.0	0.0	0.0	0.0	25.0	(85.0)
<b>Total Income</b>	<b>(100.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(100.0)</b>	<b>(10.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>25.0</b>	<b>(85.0)</b>
<b>Net Expenditure</b>	<b>419.4</b>	<b>0.0</b>	<b>29.8</b>	<b>449.2</b>	<b>14.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>100.0</b>	<b>25.0</b>	<b>588.9</b>
<b>39Y FINANCE CHARGES</b>											
Apportioned Costs	117.9	0.0	10.8	128.7	9.0	0.0	0.0	0.0	0.0	0.0	137.7
Loan Charges	3,311.8	0.0	(110.2)	3,201.6	0.0	0.0	0.0	0.0	0.0	0.0	3,201.6
<b>Total Expenditure</b>	<b>3,429.7</b>	<b>0.0</b>	<b>(99.4)</b>	<b>3,330.3</b>	<b>9.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3,339.3</b>
<b>Net Expenditure</b>	<b>3,429.7</b>	<b>0.0</b>	<b>(99.4)</b>	<b>3,330.3</b>	<b>9.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3,339.3</b>
<b>39U MOVEMENT IN RESERVES</b>											
Miscellaneous Expenditure	459.3	0.0	0.0	459.3	0.0	0.0	0.0	0.0	0.0	0.0	459.3
<b>Total Expenditure</b>	<b>459.3</b>	<b>0.0</b>	<b>0.0</b>	<b>459.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>459.3</b>
<b>Net Expenditure</b>	<b>459.3</b>	<b>0.0</b>	<b>0.0</b>	<b>459.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>459.3</b>

OTHER SERVICES	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>SERVICE AREA SUMMARY</b>											
Staff Costs	1,778.3	0.0	74.0	1,852.3	143.7	0.0	118.5	0.0	0.0	0.0	2,114.5
Property Costs	69.5	0.0	30.0	99.5	15.0	0.0	0.0	0.0	0.0	(8.9)	105.6
Supplies and Services	392.4	0.0	10.2	402.6	(0.0)	0.0	0.0	0.0	0.0	15.6	418.2
Transport Costs	58.9	0.0	0.0	58.9	0.0	0.0	0.0	0.0	0.0	33.0	91.9
Administration Costs	146.0	(15.0)	0.0	131.0	0.0	0.0	0.0	0.0	0.0	3.9	134.9
Apportioned Costs	3,512.7	0.0	323.1	3,835.8	268.5	0.0	0.0	0.0	0.0	15.0	4,119.3
Third Party Payments	2,164.0	(50.0)	(1,500.0)	614.0	0.0	0.0	0.0	0.0	0.0	37.3	651.3
Transfer Payments	366.9	0.0	0.0	366.9	0.0	0.0	0.0	0.0	0.0	8.3	375.2
Loan Charges	3,311.8	0.0	(110.2)	3,201.6	0.0	0.0	0.0	0.0	0.0	0.0	3,201.6
Miscellaneous Expenditure	598.9	0.0	0.0	598.9	0.0	0.0	0.0	0.0	100.0	1.8	700.7
<b>Total Expenditure</b>	<b>12,399.4</b>	<b>(65.0)</b>	<b>(1,172.9)</b>	<b>11,161.5</b>	<b>427.2</b>	<b>0.0</b>	<b>118.5</b>	<b>0.0</b>	<b>100.0</b>	<b>106.0</b>	<b>11,913.2</b>
Other Grants & Reimbursements	(15.2)	0.0	0.0	(15.2)	0.0	0.0	0.0	0.0	0.0	0.0	(15.2)
Rents & Lettings	(62.8)	0.0	(38.0)	(100.8)	0.0	0.0	0.0	0.0	0.0	0.0	(100.8)
Interest & Loans	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
Fees & Charges	(253.5)	0.0	0.0	(253.5)	(25.4)	0.0	0.0	0.0	0.0	25.0	(253.9)
Miscellaneous Income	(2.4)	0.0	0.0	(2.4)	(0.2)	0.0	0.0	0.0	0.0	0.0	(2.6)
<b>Total Income</b>	<b>(705.9)</b>	<b>0.0</b>	<b>(38.0)</b>	<b>(743.9)</b>	<b>(25.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>25.0</b>	<b>(744.5)</b>
<b>Net Expenditure</b>	<b>11,693.5</b>	<b>(65.0)</b>	<b>(1,210.9)</b>	<b>10,417.6</b>	<b>401.6</b>	<b>0.0</b>	<b>118.5</b>	<b>0.0</b>	<b>100.0</b>	<b>131.0</b>	<b>11,168.7</b>

SOURCES OF FUNDING	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>37A NON-DOMESTIC RATES</b>											
Government Grants	(12,954.0)	0.0	0.0	(12,954.0)	0.0	0.0	0.0	0.0	1,481.0	0.0	(11,473.0)
<b>Total Income</b>	<b>(12,954.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(12,954.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,481.0</b>	<b>0.0</b>	<b>(11,473.0)</b>
<b>Net Expenditure</b>	<b>(12,954.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(12,954.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,481.0</b>	<b>0.0</b>	<b>(11,473.0)</b>
<b>37C COUNCIL TAX</b>											
Fees & Charges	(10,489.0)	0.0	0.0	(10,489.0)	0.0	0.0	0.0	0.0	0.0	(1,082.0)	(11,571.0)
<b>Total Income</b>	<b>(10,489.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(10,489.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(1,082.0)</b>	<b>(11,571.0)</b>
<b>Net Expenditure</b>	<b>(10,489.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(10,489.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(1,082.0)</b>	<b>(11,571.0)</b>
<b>37S REVENUE SUPPORT GRANT</b>											
Government Grants	(57,743.0)	0.0	0.0	(57,743.0)	0.0	0.0	0.0	0.0	(4,607.0)	0.0	(62,350.0)
<b>Total Income</b>	<b>(57,743.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(57,743.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(4,607.0)</b>	<b>0.0</b>	<b>(62,350.0)</b>
<b>Net Expenditure</b>	<b>(57,743.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(57,743.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(4,607.0)</b>	<b>0.0</b>	<b>(62,350.0)</b>
<b>37U MOVEMENT IN RESERVES</b>											
Miscellaneous Expenditure	242.0	0.0	0.0	242.0	0.0	0.0	0.0	0.0	0.0	0.0	242.0
<b>Total Expenditure</b>	<b>242.0</b>	<b>0.0</b>	<b>0.0</b>	<b>242.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>242.0</b>
Other Grants & Reimbursements	(9,051.1)	0.0	2,701.1	(6,350.0)	0.0	0.0	0.0	0.0	0.0	(9,275.6)	(15,625.6)
<b>Total Income</b>	<b>(9,051.1)</b>	<b>0.0</b>	<b>2,701.1</b>	<b>(6,350.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(9,275.6)</b>	<b>(15,625.6)</b>
<b>Net Expenditure</b>	<b>(8,809.1)</b>	<b>0.0</b>	<b>2,701.1</b>	<b>(6,108.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(9,275.6)</b>	<b>(15,383.6)</b>
<b>SERVICE AREA SUMMARY</b>											
Miscellaneous Expenditure	242.0	0.0	0.0	242.0	0.0	0.0	0.0	0.0	0.0	0.0	242.0
<b>Total Expenditure</b>	<b>242.0</b>	<b>0.0</b>	<b>0.0</b>	<b>242.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>242.0</b>
Government Grants	(70,697.0)	0.0	0.0	(70,697.0)	0.0	0.0	0.0	0.0	(3,126.0)	0.0	(73,823.0)
Other Grants & Reimbursements	(9,051.1)	0.0	2,701.1	(6,350.0)	0.0	0.0	0.0	0.0	0.0	(9,275.6)	(15,625.6)
Fees & Charges	(10,489.0)	0.0	0.0	(10,489.0)	0.0	0.0	0.0	0.0	0.0	(1,082.0)	(11,571.0)
<b>Total Income</b>	<b>(90,237.1)</b>	<b>0.0</b>	<b>2,701.1</b>	<b>(87,536.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(3,126.0)</b>	<b>(10,357.6)</b>	<b>(101,019.6)</b>
<b>Net Expenditure</b>	<b>(89,995.1)</b>	<b>0.0</b>	<b>2,701.1</b>	<b>(87,294.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(3,126.0)</b>	<b>(10,357.6)</b>	<b>(100,777.6)</b>

# **HOUSING REVENUE ACCOUNT**

HOUSING REVENUE ACCOUNT	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>61A ADMINISTRATION</b>											
Staff Costs	431.5	0.0	117.3	548.8	38.4	0.0	(125.9)	0.0	0.0	0.0	461.3
Property Costs	4.4	0.0	0.0	4.4	0.2	0.0	0.0	0.0	0.0	0.0	4.6
Supplies and Services	35.8	0.0	0.0	35.8	0.0	0.0	0.0	0.0	0.0	0.0	35.8
Transport Costs	17.9	0.0	0.0	17.9	0.0	0.0	0.0	0.0	0.0	0.0	17.9
Administration Costs	26.5	0.0	0.0	26.5	0.0	0.0	0.0	0.0	0.0	0.0	26.5
Apportioned Costs	236.5	0.0	21.8	258.3	18.1	0.0	0.0	0.0	0.0	0.0	276.4
Third Party Payments	11.7	0.0	0.0	11.7	0.0	0.0	0.0	0.0	0.0	0.0	11.7
Transfer Payments	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	0.0	0.0	7.0
<b>Total Expenditure</b>	<b>771.3</b>	<b>0.0</b>	<b>139.1</b>	<b>910.4</b>	<b>56.7</b>	<b>0.0</b>	<b>(125.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>841.2</b>
<b>Net Expenditure</b>	<b>771.3</b>	<b>0.0</b>	<b>139.1</b>	<b>910.4</b>	<b>56.7</b>	<b>0.0</b>	<b>(125.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>841.2</b>
<b>61F TENANT PARTICIPATION</b>											
Staff Costs	14.3	0.0	0.0	14.3	1.0	0.0	17.2	0.0	0.0	0.0	32.5
Property Costs	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Supplies and Services	1.9	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0	0.0	1.9
Administration Costs	5.2	0.0	0.0	5.2	0.0	0.0	0.0	0.0	0.0	0.0	5.2
Third Party Payments	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6
Transfer Payments	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
<b>Total Expenditure</b>	<b>25.6</b>	<b>0.0</b>	<b>0.0</b>	<b>25.6</b>	<b>1.0</b>	<b>0.0</b>	<b>17.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>43.8</b>
<b>Net Expenditure</b>	<b>25.6</b>	<b>0.0</b>	<b>0.0</b>	<b>25.6</b>	<b>1.0</b>	<b>0.0</b>	<b>17.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>43.8</b>
<b>61B PROPERTY COSTS</b>											
Property Costs	1,627.4	0.0	0.0	1,627.4	65.0	0.0	0.0	0.0	0.0	1.6	1,694.0
Supplies and Services	5.8	0.0	0.0	5.8	0.0	0.0	0.0	0.0	0.0	0.0	5.8
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Administration Costs	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Apportioned Costs	46.7	0.0	4.3	51.0	3.6	0.0	0.0	0.0	0.0	0.0	54.6
Third Party Payments	5.9	0.0	0.0	5.9	0.0	0.0	0.0	0.0	0.0	0.0	5.9
Miscellaneous Expenditure	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
<b>Total Expenditure</b>	<b>1,687.9</b>	<b>0.0</b>	<b>4.3</b>	<b>1,692.2</b>	<b>68.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.6</b>	<b>1,762.4</b>
Fees & Charges	(1.5)	0.0	0.0	(1.5)	(0.2)	0.0	0.0	0.0	0.0	0.1	(1.6)
<b>Total Income</b>	<b>(1.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(1.5)</b>	<b>(0.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>(1.6)</b>
<b>Net Expenditure</b>	<b>1,686.4</b>	<b>0.0</b>	<b>4.3</b>	<b>1,690.7</b>	<b>68.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.7</b>	<b>1,760.8</b>
<b>61Y FINANCE CHARGES</b>											
Loan Charges	1,724.7	0.0	(161.3)	1,563.4	0.0	0.0	0.0	0.0	0.0	155.0	1,718.4
<b>Total Expenditure</b>	<b>1,724.7</b>	<b>0.0</b>	<b>(161.3)</b>	<b>1,563.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>155.0</b>	<b>1,718.4</b>
<b>Net Expenditure</b>	<b>1,724.7</b>	<b>0.0</b>	<b>(161.3)</b>	<b>1,563.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>155.0</b>	<b>1,718.4</b>

HOUSING REVENUE ACCOUNT	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>61E RENT INCOME</b>											
Supplies and Services	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Transport Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
<b>Total Expenditure</b>	<b>1.6</b>	<b>0.0</b>	<b>0.0</b>	<b>1.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.6</b>
Rents & Lettings	(4,186.6)	0.0	0.0	(4,186.6)	(125.6)	0.0	0.0	0.0	0.0	(30.6)	(4,342.8)
<b>Total Income</b>	<b>(4,186.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>(4,186.6)</b>	<b>(125.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(30.6)</b>	<b>(4,342.8)</b>
<b>Net Expenditure</b>	<b>(4,185.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(4,185.0)</b>	<b>(125.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(30.6)</b>	<b>(4,341.2)</b>
<b>61I OTHER INCOME</b>											
Fees & Charges	(23.0)	0.0	0.0	(23.0)	0.0	0.0	0.0	0.0	0.0	0.0	(23.0)
<b>Total Income</b>	<b>(23.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(23.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(23.0)</b>
<b>Net Expenditure</b>	<b>(23.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(23.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(23.0)</b>
<b>SERVICE AREA SUMMARY</b>											
Staff Costs	445.8	0.0	117.3	563.1	39.4	0.0	(108.7)	0.0	0.0	0.0	493.8
Property Costs	1,632.9	0.0	0.0	1,632.9	65.2	0.0	0.0	0.0	0.0	1.6	1,699.7
Supplies and Services	44.0	0.0	0.0	44.0	0.0	0.0	0.0	0.0	0.0	0.0	44.0
Transport Costs	19.0	0.0	0.0	19.0	0.0	0.0	0.0	0.0	0.0	0.0	19.0
Administration Costs	33.2	0.0	0.0	33.2	0.0	0.0	0.0	0.0	0.0	0.0	33.2
Apportioned Costs	283.2	0.0	26.1	309.3	21.7	0.0	0.0	0.0	0.0	0.0	331.0
Third Party Payments	19.7	0.0	0.0	19.7	0.0	0.0	0.0	0.0	0.0	0.0	19.7
Transfer Payments	8.5	0.0	0.0	8.5	0.0	0.0	0.0	0.0	0.0	0.0	8.5
Loan Charges	1,724.7	0.0	(161.3)	1,563.4	0.0	0.0	0.0	0.0	0.0	155.0	1,718.4
Miscellaneous Expenditure	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
<b>Total Expenditure</b>	<b>4,211.1</b>	<b>0.0</b>	<b>(17.9)</b>	<b>4,193.2</b>	<b>126.3</b>	<b>0.0</b>	<b>(108.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>156.6</b>	<b>4,367.4</b>
Rents & Lettings	(4,186.6)	0.0	0.0	(4,186.6)	(125.6)	0.0	0.0	0.0	0.0	(30.6)	(4,342.8)
Fees & Charges	(24.5)	0.0	0.0	(24.5)	(0.2)	0.0	0.0	0.0	0.0	0.1	(24.6)
<b>Total Income</b>	<b>(4,211.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>(4,211.1)</b>	<b>(125.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(30.5)</b>	<b>(4,367.4)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>(17.9)</b>	<b>(17.9)</b>	<b>0.5</b>	<b>0.0</b>	<b>(108.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>126.1</b>	<b>0.0</b>

# HARBOUR ACCOUNTS

SCAPA FLOW OIL PORT		2022/23				2023/24						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>52A ADMINISTRATION</b>												
Staff Costs	176.6	0.0	29.3	205.9	14.5	0.0	3.1	0.0	0.0	0.0	0.0	223.4
Property Costs	145.1	0.0	0.0	145.1	21.8	0.0	0.0	0.0	0.0	339.6	0.0	506.5
Supplies and Services	23.0	0.0	0.0	23.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23.0
Transport Costs	30.4	0.0	0.0	30.4	2.7	0.0	0.0	0.0	0.0	0.0	0.0	33.1
Administration Costs	17.5	0.0	0.0	17.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	17.5
Apportioned Costs	121.2	0.0	11.2	132.4	9.3	0.0	0.0	0.0	0.0	0.0	0.0	141.7
Third Party Payments	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Miscellaneous Expenditure	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.9
<b>Total Expenditure</b>	<b>588.8</b>	<b>0.0</b>	<b>(27.0)</b>	<b>561.9</b>	<b>48.3</b>	<b>0.0</b>	<b>3.1</b>	<b>0.0</b>	<b>0.0</b>	<b>339.6</b>	<b>0.0</b>	<b>952.8</b>
Rents & Lettings	(9.7)	0.0	0.0	(9.7)	(0.8)	0.0	0.0	0.0	0.0	5.3	0.0	(5.2)
Interest & Loans	(6.0)	0.0	0.0	(6.0)	0.0	0.0	0.0	0.0	0.0	6.0	0.0	0.0
Fees & Charges	(21.2)	0.0	0.0	(21.2)	(1.7)	0.0	0.0	0.0	0.0	18.9	0.0	(4.0)
<b>Total Income</b>	<b>(36.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>(36.9)</b>	<b>(2.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>30.2</b>	<b>0.0</b>	<b>(9.2)</b>
<b>Net Expenditure</b>	<b>551.9</b>	<b>0.0</b>	<b>(27.0)</b>	<b>525.0</b>	<b>45.8</b>	<b>0.0</b>	<b>3.1</b>	<b>0.0</b>	<b>0.0</b>	<b>369.8</b>	<b>0.0</b>	<b>943.6</b>
<b>52L SCAPA FLOW DEVELOPMENT</b>												
Staff Costs	12.9	0.0	0.0	12.9	0.9	0.0	(0.1)	0.0	0.0	0.0	0.0	13.7
Supplies and Services	39.6	0.0	0.0	39.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	39.6
Transport Costs	10.5	0.0	0.0	10.5	0.9	0.0	0.0	0.0	0.0	0.0	0.0	11.4
Administration Costs	12.6	0.0	0.0	12.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	12.6
Third Party Payments	155.2	0.0	0.0	155.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	155.2
<b>Total Expenditure</b>	<b>230.8</b>	<b>0.0</b>	<b>0.0</b>	<b>230.8</b>	<b>1.8</b>	<b>0.0</b>	<b>(0.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>232.5</b>
<b>Net Expenditure</b>	<b>230.8</b>	<b>0.0</b>	<b>0.0</b>	<b>230.8</b>	<b>1.8</b>	<b>0.0</b>	<b>(0.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>232.5</b>
<b>52M OIL POLLUTION</b>												
Staff Costs	70.4	0.0	24.8	95.2	6.7	0.0	(20.6)	0.0	0.0	0.0	0.0	81.3
Property Costs	0.4	0.0	0.0	42.6	6.4	0.0	0.0	0.0	0.0	0.0	0.0	49.0
Supplies and Services	9.2	0.0	0.0	25.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25.0
Transport Costs	10.7	0.0	0.0	30.0	2.7	0.0	0.0	0.0	0.0	0.0	0.0	32.7
Administration Costs	4.5	0.0	0.0	4.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.5
Third Party Payments	13.1	0.0	0.0	40.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	40.0
<b>Total Expenditure</b>	<b>108.3</b>	<b>0.0</b>	<b>24.9</b>	<b>237.3</b>	<b>15.8</b>	<b>0.0</b>	<b>(20.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>232.5</b>
Fees & Charges	(15.8)	0.0	(0.1)	(120.0)	(9.6)	0.0	0.0	0.0	0.0	0.0	0.0	(129.6)
<b>Total Income</b>	<b>(15.8)</b>	<b>0.0</b>	<b>(0.1)</b>	<b>(120.0)</b>	<b>(9.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(129.6)</b>
<b>Net Expenditure</b>	<b>92.5</b>	<b>0.0</b>	<b>24.8</b>	<b>117.3</b>	<b>6.2</b>	<b>0.0</b>	<b>(20.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>102.9</b>



SCAPA FLOW OIL PORT	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>52B ENVIRONMENTAL UNIT</b>											
Staff Costs	86.2	0.0	0.0	86.2	6.0	0.0	(38.4)	0.0	0.0	0.0	53.8
Supplies and Services	17.6	0.0	0.0	17.6	0.0	0.0	0.0	0.0	0.0	0.0	17.6
Transport Costs	5.9	0.0	0.0	5.9	0.5	0.0	0.0	0.0	0.0	0.0	6.4
Administration Costs	7.7	0.0	0.0	7.7	0.0	0.0	0.0	0.0	0.0	0.0	7.7
Apportioned Costs	11.8	0.0	1.1	12.9	0.9	0.0	0.0	0.0	0.0	0.0	13.8
Third Party Payments	38.5	0.0	0.0	38.5	0.0	0.0	0.0	0.0	0.0	0.0	38.5
<b>Total Expenditure</b>	<b>167.7</b>	<b>0.0</b>	<b>1.1</b>	<b>168.8</b>	<b>7.4</b>	<b>0.0</b>	<b>(38.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>137.8</b>
Fees & Charges	(16.5)	0.0	0.0	(16.5)	(1.3)	0.0	0.0	0.0	0.0	(2.2)	(20.0)
<b>Total Income</b>	<b>(16.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(16.5)</b>	<b>(1.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(2.2)</b>	<b>(20.0)</b>
<b>Net Expenditure</b>	<b>151.2</b>	<b>0.0</b>	<b>1.1</b>	<b>152.3</b>	<b>6.1</b>	<b>0.0</b>	<b>(38.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>(2.2)</b>	<b>117.8</b>
<b>52C MARINE OFFICERS &amp; PILOTS</b>											
Staff Costs	807.3	0.0	5.1	812.4	56.9	0.0	(293.7)	0.0	0.0	0.0	575.5
Property Costs	2.0	0.0	0.0	2.0	0.3	0.0	0.0	0.0	0.0	0.0	2.3
Supplies and Services	8.5	0.0	0.0	8.5	0.0	0.0	0.0	0.0	0.0	0.0	8.5
Transport Costs	5.8	0.0	0.0	5.8	0.5	0.0	0.0	0.0	0.0	0.0	6.3
Administration Costs	8.0	0.0	0.0	8.0	0.0	0.0	0.0	0.0	0.0	0.0	8.0
Apportioned Costs	29.6	0.0	2.7	32.3	2.3	0.0	0.0	0.0	0.0	0.0	34.6
Miscellaneous Expenditure	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
<b>Total Expenditure</b>	<b>861.4</b>	<b>0.0</b>	<b>7.8</b>	<b>869.2</b>	<b>60.0</b>	<b>0.0</b>	<b>(293.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>635.4</b>
<b>Net Expenditure</b>	<b>861.4</b>	<b>0.0</b>	<b>7.8</b>	<b>869.2</b>	<b>60.0</b>	<b>0.0</b>	<b>(293.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>635.4</b>
<b>52D NAVIGATIONAL AIDS</b>											
Property Costs	1.9	0.0	0.0	1.9	0.3	0.0	0.0	0.0	0.0	0.0	2.2
Supplies and Services	63.1	0.0	0.0	63.1	0.0	0.0	0.0	0.0	0.0	0.0	63.1
Transport Costs	1.0	0.0	0.0	1.0	0.1	0.0	0.0	0.0	0.0	0.0	1.1
Administration Costs	4.9	0.0	0.0	4.9	0.0	0.0	0.0	0.0	0.0	0.0	4.9
Third Party Payments	27.9	0.0	0.0	27.9	0.0	0.0	0.0	0.0	0.0	0.0	27.9
<b>Total Expenditure</b>	<b>98.8</b>	<b>0.0</b>	<b>0.0</b>	<b>98.8</b>	<b>0.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>99.2</b>
<b>Net Expenditure</b>	<b>98.8</b>	<b>0.0</b>	<b>0.0</b>	<b>98.8</b>	<b>0.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>99.2</b>
<b>52E WEATHER FORECASTS</b>											
Third Party Payments	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.0	7.5
<b>Total Expenditure</b>	<b>7.5</b>	<b>0.0</b>	<b>0.0</b>	<b>7.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>7.5</b>
<b>Net Expenditure</b>	<b>7.5</b>	<b>0.0</b>	<b>0.0</b>	<b>7.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>7.5</b>

SCAPA FLOW OIL PORT		2022/23				2023/24						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>52F HARBOUR LAUNCHES</b>												
Staff Costs	580.6	0.0	8.3	588.9	41.2	0.0	(136.2)	0.0	0.0	0.0	493.9	
Property Costs	2.2	0.0	0.0	2.2	0.3	0.0	0.0	0.0	0.0	(1.3)	1.2	
Supplies and Services	16.2	0.0	0.0	16.2	0.0	0.0	0.0	0.0	0.0	(8.2)	8.0	
Transport Costs	242.6	0.0	0.0	242.6	21.8	0.0	0.0	0.0	0.0	(132.2)	132.2	
Administration Costs	11.1	0.0	0.0	11.1	0.0	0.0	0.0	0.0	0.0	(5.6)	5.5	
Third Party Payments	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	(0.1)	0.0	
Miscellaneous Expenditure	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	(0.1)	0.0	
<b>Total Expenditure</b>	<b>852.9</b>	<b>0.0</b>	<b>8.3</b>	<b>861.2</b>	<b>63.3</b>	<b>0.0</b>	<b>(136.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>(147.5)</b>	<b>640.8</b>	
Fees & Charges	(24.1)	0.0	0.0	(24.1)	(1.9)	0.0	0.0	0.0	0.0	0.0	(26.0)	
<b>Total Income</b>	<b>(24.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>(24.1)</b>	<b>(1.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(26.0)</b>	
<b>Net Expenditure</b>	<b>828.8</b>	<b>0.0</b>	<b>8.3</b>	<b>837.1</b>	<b>61.4</b>	<b>0.0</b>	<b>(136.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>(147.5)</b>	<b>614.8</b>	
<b>52G TOWAGE SERVICES</b>												
Staff Costs	1,642.0	0.0	0.0	1,642.0	114.9	0.0	(70.1)	0.0	0.0	0.0	1,686.8	
Property Costs	43.6	0.0	0.0	43.6	6.4	0.0	0.0	0.0	0.0	2.5	52.5	
Supplies and Services	111.7	0.0	0.0	111.7	0.0	0.0	0.0	0.0	0.0	60.4	172.1	
Transport Costs	866.2	0.0	0.0	866.2	78.0	0.0	0.0	0.0	0.0	(56.9)	887.3	
Administration Costs	59.1	0.0	0.0	59.1	0.0	0.0	0.0	0.0	0.0	(6.0)	53.1	
Third Party Payments	7.2	0.0	0.0	7.2	0.0	0.0	0.0	0.0	0.0	0.0	7.2	
<b>Total Expenditure</b>	<b>2,729.8</b>	<b>0.0</b>	<b>0.0</b>	<b>2,729.8</b>	<b>199.3</b>	<b>0.0</b>	<b>(70.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2,859.0</b>	
Miscellaneous Income	(138.3)	0.0	0.0	(138.3)	(11.1)	0.0	0.0	0.0	0.0	58.4	(91.0)	
<b>Total Income</b>	<b>(138.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>(138.3)</b>	<b>(11.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>58.4</b>	<b>(91.0)</b>	
<b>Net Expenditure</b>	<b>2,591.5</b>	<b>0.0</b>	<b>0.0</b>	<b>2,591.5</b>	<b>188.2</b>	<b>0.0</b>	<b>(70.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>58.4</b>	<b>2,768.0</b>	
<b>52I HARBOUR DUES</b>												
Third Party Payments	125.0	0.0	0.0	125.0	0.0	0.0	0.0	0.0	0.0	0.0	125.0	
<b>Total Expenditure</b>	<b>125.0</b>	<b>0.0</b>	<b>0.0</b>	<b>125.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>125.0</b>	
Fees & Charges	(7,904.5)	0.0	0.0	(7,904.5)	(632.4)	0.0	0.0	0.0	0.0	882.2	(7,654.7)	
<b>Total Income</b>	<b>(7,904.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(7,904.5)</b>	<b>(632.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>882.2</b>	<b>(7,654.7)</b>	
<b>Net Expenditure</b>	<b>(7,779.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(7,779.5)</b>	<b>(632.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>882.2</b>	<b>(7,529.7)</b>	

SCAPA FLOW OIL PORT	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>52Y FINANCE CHARGES</b>											
Loan Charges	1,826.0	0.0	0.0	1,826.0	0.0	0.0	0.0	0.0	0.0	(29.0)	1,797.0
<b>Total Expenditure</b>	<b>1,826.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,826.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(29.0)</b>	<b>1,797.0</b>
<b>Net Expenditure</b>	<b>1,826.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,826.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(29.0)</b>	<b>1,797.0</b>
<b>SERVICE AREA SUMMARY</b>											
Staff Costs	3,376.0	0.0	67.4	3,443.4	241.0	0.0	(556.0)	0.0	0.0	0.0	3,128.4
Property Costs	195.2	0.0	0.0	237.4	35.5	0.0	0.0	0.0	0.0	340.8	613.7
Supplies and Services	288.9	0.0	0.0	304.7	0.0	0.0	0.0	0.0	0.0	52.2	356.9
Transport Costs	1,173.1	0.0	0.0	1,192.4	107.2	0.0	0.0	0.0	0.0	(189.1)	1,110.5
Administration Costs	125.4	0.0	0.0	125.4	0.0	0.0	0.0	0.0	0.0	(11.6)	113.8
Apportioned Costs	162.6	0.0	15.0	177.6	12.5	0.0	0.0	0.0	0.0	0.0	190.1
Third Party Payments	376.6	0.0	0.0	403.5	0.0	0.0	0.0	0.0	0.0	(0.1)	403.4
Loan Charges	1,826.0	0.0	0.0	1,826.0	0.0	0.0	0.0	0.0	0.0	(29.0)	1,797.0
Miscellaneous Expenditure	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	(0.1)	1.1
<b>Total Expenditure</b>	<b>7,597.0</b>	<b>0.0</b>	<b>15.1</b>	<b>7,716.2</b>	<b>396.2</b>	<b>0.0</b>	<b>(556.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>163.1</b>	<b>7,719.5</b>
Rents & Lettings	(9.7)	0.0	0.0	(9.7)	(0.8)	0.0	0.0	0.0	0.0	5.3	(5.2)
Interest & Loans	(6.0)	0.0	0.0	(6.0)	0.0	0.0	0.0	0.0	0.0	6.0	0.0
Fees & Charges	(7,982.1)	0.0	(0.1)	(8,086.3)	(646.9)	0.0	0.0	0.0	0.0	898.9	(7,834.3)
Miscellaneous Income	(138.3)	0.0	0.0	(138.3)	(11.1)	0.0	0.0	0.0	0.0	58.4	(91.0)
<b>Total Income</b>	<b>(8,136.1)</b>	<b>0.0</b>	<b>(0.1)</b>	<b>(8,240.3)</b>	<b>(658.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>968.6</b>	<b>(7,930.5)</b>
<b>Net Expenditure</b>	<b>(539.1)</b>	<b>0.0</b>	<b>15.0</b>	<b>(524.1)</b>	<b>(262.6)</b>	<b>0.0</b>	<b>(556.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>1,131.7</b>	<b>(211.0)</b>

MISC PIERS AND HARBOURS	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>53A MISCELLANEOUS PIERS</b>											
Staff Costs	1,083.5	0.0	142.7	1,226.2	86.0	0.0	28.0	0.0	0.0	0.0	1,340.2
Property Costs	3,632.2	(2,583.3)	(7.2)	1,041.7	156.5	2,104.8	0.0	0.0	0.0	55.9	3,358.9
Supplies and Services	112.9	0.0	0.0	112.9	0.0	0.0	0.0	0.0	0.0	0.0	112.9
Transport Costs	473.5	0.0	0.0	473.5	0.0	0.0	0.0	0.0	0.0	0.0	473.5
Administration Costs	32.5	0.0	0.0	32.5	0.0	0.0	0.0	0.0	0.0	0.0	32.5
Apportioned Costs	90.9	0.0	8.3	99.2	7.0	0.0	0.0	0.0	0.0	0.0	106.2
Third Party Payments	718.8	0.0	0.0	718.8	0.0	0.0	0.0	0.0	0.0	0.0	718.8
Miscellaneous Expenditure	35.5	0.0	0.0	35.5	0.0	0.0	0.0	0.0	0.0	0.0	35.5
<b>Total Expenditure</b>	<b>6,179.8</b>	<b>(2,583.3)</b>	<b>143.8</b>	<b>3,740.3</b>	<b>249.5</b>	<b>2,104.8</b>	<b>28.0</b>	<b>0.0</b>	<b>0.0</b>	<b>55.9</b>	<b>6,178.5</b>
Rents & Lettings	(548.9)	0.0	0.0	(548.9)	(38.9)	0.0	0.0	0.0	0.0	0.0	(587.8)
Sales	(57.6)	0.0	0.0	(57.6)	(4.3)	0.0	0.0	0.0	0.0	0.0	(61.9)
Interest & Loans	(52.7)	0.0	0.0	(52.7)	0.0	0.0	0.0	0.0	0.0	0.0	(52.7)
Fees & Charges	(7,756.7)	0.0	0.0	(7,756.7)	(489.6)	0.0	0.0	0.0	0.0	(343.1)	(8,589.4)
<b>Total Income</b>	<b>(8,415.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>(8,415.9)</b>	<b>(532.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(343.1)</b>	<b>(9,291.8)</b>
<b>Net Expenditure</b>	<b>(2,236.1)</b>	<b>(2,583.3)</b>	<b>143.8</b>	<b>(4,675.6)</b>	<b>(283.3)</b>	<b>2,104.8</b>	<b>28.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(287.2)</b>	<b>(3,113.3)</b>
<b>53J ADMINISTRATION</b>											
Staff Costs	229.6	0.0	29.3	258.9	18.2	0.0	9.6	0.0	0.0	3.6	290.2
Property Costs	46.6	0.0	0.0	46.6	7.0	0.0	0.0	0.0	0.0	0.0	53.6
Supplies and Services	4.8	0.0	0.0	4.8	0.0	0.0	0.0	0.0	0.0	0.0	4.8
Transport Costs	29.5	0.0	0.0	29.5	2.6	0.0	0.0	0.0	0.0	0.0	32.1
Administration Costs	33.4	0.0	0.0	33.4	0.0	0.0	0.0	0.0	0.0	0.0	33.4
Apportioned Costs	85.4	0.0	7.9	93.3	6.5	0.0	0.0	0.0	0.0	0.0	99.8
Third Party Payments	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0
Miscellaneous Expenditure	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
<b>Total Expenditure</b>	<b>634.1</b>	<b>0.0</b>	<b>(162.9)</b>	<b>471.3</b>	<b>34.3</b>	<b>0.0</b>	<b>9.6</b>	<b>0.0</b>	<b>0.0</b>	<b>3.6</b>	<b>518.7</b>
<b>Net Expenditure</b>	<b>634.1</b>	<b>0.0</b>	<b>(162.9)</b>	<b>471.3</b>	<b>34.3</b>	<b>0.0</b>	<b>9.6</b>	<b>0.0</b>	<b>0.0</b>	<b>(4.4)</b>	<b>510.7</b>

MISC PIERS AND HARBOURS	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>53L MISCELLANEOUS PIERS DEVELOPMENT</b>											
Staff Costs	51.5	0.0	0.0	51.5	3.6	0.0	(0.3)	0.0	0.0	0.0	54.8
Property Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Supplies and Services	5.6	0.0	0.0	5.6	0.0	0.0	0.0	0.0	0.0	0.0	5.6
Transport Costs	6.7	0.0	0.0	6.7	0.6	0.0	0.0	0.0	0.0	0.0	7.3
Administration Costs	68.3	0.0	0.0	68.3	0.0	0.0	0.0	0.0	0.0	0.0	68.3
Third Party Payments	149.3	0.0	0.0	149.3	0.0	0.0	0.0	0.0	0.0	0.0	149.3
<b>Total Expenditure</b>	<b>281.5</b>	<b>0.0</b>	<b>0.0</b>	<b>281.5</b>	<b>4.2</b>	<b>0.0</b>	<b>(0.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>285.4</b>
<b>Net Expenditure</b>	<b>281.5</b>	<b>0.0</b>	<b>0.0</b>	<b>281.5</b>	<b>4.2</b>	<b>0.0</b>	<b>(0.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>285.4</b>
<b>53B ENVIRONMENTAL UNIT</b>											
Staff Costs	21.6	0.0	0.0	21.6	1.5	0.0	(1.7)	0.0	0.0	31.9	53.3
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Administration Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
<b>Total Expenditure</b>	<b>22.1</b>	<b>0.0</b>	<b>0.0</b>	<b>22.1</b>	<b>1.5</b>	<b>0.0</b>	<b>(1.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>31.9</b>	<b>53.8</b>
<b>Net Expenditure</b>	<b>22.1</b>	<b>0.0</b>	<b>0.0</b>	<b>22.1</b>	<b>1.5</b>	<b>0.0</b>	<b>(1.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>31.9</b>	<b>53.8</b>
<b>53C MARINE OFFICERS &amp; PILOTS</b>											
Staff Costs	328.6	0.0	2.2	330.8	23.1	0.0	16.9	0.0	0.0	208.0	578.8
Transport Costs	2.5	0.0	0.0	2.5	0.2	0.0	0.0	0.0	0.0	0.0	2.7
Administration Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
<b>Total Expenditure</b>	<b>333.3</b>	<b>0.0</b>	<b>2.2</b>	<b>335.5</b>	<b>23.3</b>	<b>0.0</b>	<b>16.9</b>	<b>0.0</b>	<b>0.0</b>	<b>208.0</b>	<b>583.7</b>
<b>Net Expenditure</b>	<b>333.3</b>	<b>0.0</b>	<b>2.2</b>	<b>335.5</b>	<b>23.3</b>	<b>0.0</b>	<b>16.9</b>	<b>0.0</b>	<b>0.0</b>	<b>208.0</b>	<b>583.7</b>
<b>53D NAVIGATIONAL AIDS</b>											
Property Costs	1.2	0.0	0.0	1.2	0.2	0.0	0.0	0.0	0.0	0.0	1.4
Supplies and Services	12.7	0.0	0.0	12.7	0.0	0.0	0.0	0.0	0.0	0.0	12.7
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Administration Costs	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Third Party Payments	19.9	0.0	0.0	19.9	0.0	0.0	0.0	0.0	0.0	0.0	19.9
<b>Total Expenditure</b>	<b>35.7</b>	<b>0.0</b>	<b>0.0</b>	<b>35.7</b>	<b>0.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>35.9</b>
<b>Net Expenditure</b>	<b>35.7</b>	<b>0.0</b>	<b>0.0</b>	<b>35.7</b>	<b>0.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>35.9</b>

MISC PIERS AND HARBOURS		2022/23				2023/24						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>53E WEATHER FORECASTS</b>												
Third Party Payments	7.4	0.0	0.0	7.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.4
<b>Total Expenditure</b>	<b>7.4</b>	<b>0.0</b>	<b>0.0</b>	<b>7.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>7.4</b>
<b>Net Expenditure</b>	<b>7.4</b>	<b>0.0</b>	<b>0.0</b>	<b>7.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>7.4</b>
<b>53F HARBOUR LAUNCHES</b>												
Staff Costs	410.0	0.0	8.3	418.3	29.3	0.0	29.4	0.0	0.0	101.9	578.9	
Transport Costs	0.8	0.0	0.0	0.8	0.1	0.0	0.0	0.0	0.0	201.6	202.5	
Administration Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	5.6	6.0	
<b>Total Expenditure</b>	<b>411.2</b>	<b>0.0</b>	<b>8.3</b>	<b>419.5</b>	<b>29.4</b>	<b>0.0</b>	<b>29.4</b>	<b>0.0</b>	<b>0.0</b>	<b>318.8</b>	<b>797.1</b>	
<b>Net Expenditure</b>	<b>411.2</b>	<b>0.0</b>	<b>8.3</b>	<b>419.5</b>	<b>29.4</b>	<b>0.0</b>	<b>29.4</b>	<b>0.0</b>	<b>0.0</b>	<b>318.8</b>	<b>797.1</b>	
<b>53M OIL POLLUTION</b>												
Staff Costs	68.4	0.0	24.8	93.2	6.6	0.0	4.2	0.0	0.0	0.0	104.0	
Transport Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3	
Administration Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2	
<b>Total Expenditure</b>	<b>68.9</b>	<b>0.0</b>	<b>24.8</b>	<b>93.7</b>	<b>6.6</b>	<b>0.0</b>	<b>4.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>104.5</b>	
<b>Net Expenditure</b>	<b>68.9</b>	<b>0.0</b>	<b>24.8</b>	<b>93.7</b>	<b>6.6</b>	<b>0.0</b>	<b>4.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>104.5</b>	
<b>53R PILOTAGE INCOME</b>												
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5	
<b>Total Expenditure</b>	<b>0.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.5</b>	
Fees & Charges	(773.4)	0.0	0.0	(773.4)	(61.9)	0.0	0.0	0.0	0.0	0.0	(835.3)	
<b>Total Income</b>	<b>(773.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>(773.4)</b>	<b>(61.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(835.3)</b>	
<b>Net Expenditure</b>	<b>(772.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>(772.9)</b>	<b>(61.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(834.8)</b>	
<b>53U MOVEMENT IN RESERVES</b>												
Other Grants & Reimbursements	(923.3)	923.3	0.0	0.0	0.0	(3,865.8)	0.0	0.0	0.0	0.0	(3,865.8)	
<b>Total Income</b>	<b>(923.3)</b>	<b>923.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(3,865.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(3,865.8)</b>	
<b>Net Expenditure</b>	<b>(923.3)</b>	<b>923.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(3,865.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(3,865.8)</b>	
<b>53Y FINANCE CHARGES</b>												
Loan Charges	1,505.7	0.0	(66.1)	1,439.6	0.0	408.4	0.0	0.0	0.0	0.0	1,848.0	
<b>Total Expenditure</b>	<b>4,074.2</b>	<b>(2,568.5)</b>	<b>(66.1)</b>	<b>1,439.6</b>	<b>0.0</b>	<b>2,335.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3,775.4</b>	
<b>Net Expenditure</b>	<b>4,074.2</b>	<b>(2,568.5)</b>	<b>(66.1)</b>	<b>1,439.6</b>	<b>0.0</b>	<b>2,335.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3,775.4</b>	

MISC PIERS AND HARBOURS	2022/23				2023/24						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
<b>SERVICE AREA SUMMARY</b>											
Staff Costs	2,193.2	0.0	207.2	2,400.4	168.3	0.0	86.1	0.0	0.0	345.4	<b>3,000.2</b>
Property Costs	3,680.1	(2,583.3)	(7.2)	1,089.6	163.7	2,104.8	0.0	0.0	0.0	57.2	<b>3,415.3</b>
Supplies and Services	136.0	0.0	0.0	136.0	0.0	0.0	0.0	0.0	0.0	8.2	<b>144.2</b>
Transport Costs	514.6	0.0	0.0	514.6	3.5	0.0	0.0	0.0	0.0	201.6	<b>719.7</b>
Administration Costs	138.6	0.0	0.0	138.6	0.0	0.0	0.0	0.0	0.0	5.6	<b>144.2</b>
Apportioned Costs	176.3	0.0	16.2	192.5	13.5	0.0	0.0	0.0	0.0	0.0	<b>206.0</b>
Third Party Payments	3,467.9	(2,568.5)	0.0	899.4	0.0	1,927.4	0.0	0.0	0.0	0.1	<b>2,826.9</b>
Loan Charges	1,505.7	0.0	(66.1)	1,439.6	0.0	408.4	0.0	0.0	0.0	0.0	<b>1,848.0</b>
Miscellaneous Expenditure	36.3	0.0	0.0	36.3	0.0	0.0	0.0	0.0	0.0	0.1	<b>36.4</b>
<b>Total Expenditure</b>	<b>12,048.7</b>	<b>(5,151.8)</b>	<b>(49.9)</b>	<b>6,847.0</b>	<b>349.0</b>	<b>4,440.6</b>	<b>86.1</b>	<b>0.0</b>	<b>0.0</b>	<b>618.2</b>	<b>12,340.9</b>
Other Grants & Reimbursements	(923.3)	923.3	0.0	0.0	0.0	(3,865.8)	0.0	0.0	0.0	0.0	<b>(3,865.8)</b>
Rents & Lettings	(548.9)	0.0	0.0	(548.9)	(38.9)	0.0	0.0	0.0	0.0	0.0	<b>(587.8)</b>
Sales	(57.6)	0.0	0.0	(57.6)	(4.3)	0.0	0.0	0.0	0.0	0.0	<b>(61.9)</b>
Interest & Loans	(52.7)	0.0	0.0	(52.7)	0.0	0.0	0.0	0.0	0.0	0.0	<b>(52.7)</b>
Fees & Charges	(8,530.1)	0.0	0.0	(8,530.1)	(551.5)	0.0	0.0	0.0	0.0	(351.1)	<b>(9,432.7)</b>
<b>Total Income</b>	<b>(10,112.6)</b>	<b>923.3</b>	<b>0.0</b>	<b>(9,189.3)</b>	<b>(594.7)</b>	<b>(3,865.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(351.1)</b>	<b>(14,000.9)</b>
<b>Net Expenditure</b>	<b>1,936.1</b>	<b>(4,228.5)</b>	<b>(49.9)</b>	<b>(2,342.3)</b>	<b>(245.7)</b>	<b>574.8</b>	<b>86.1</b>	<b>0.0</b>	<b>0.0</b>	<b>267.1</b>	<b>(1,660.0)</b>

# **ORKNEY COLLEGE**



ORKNEY COLLEGE	2022/23				2023/24					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
<b>67A BUSINESS SUPPORT</b>										
Staff Costs	772.2	0.0	0.0	772.2	56.8	0.0	65.8	0.0	0.0	894.8
Property Costs	385.3	0.0	0.0	385.3	57.7	0.0	0.0	0.0	(79.4)	363.6
Supplies and Services	126.3	0.0	0.0	126.3	0.0	0.0	0.0	0.0	(21.6)	104.7
Transport Costs	19.7	0.0	0.0	19.7	0.0	0.0	0.0	0.0	(3.3)	16.4
Administration Costs	28.6	0.0	0.0	28.6	0.0	0.0	0.0	0.0	(5.1)	23.5
Apportioned Costs	96.7	0.0	8.9	105.6	7.3	0.0	0.0	0.0	0.0	112.9
Third Party Payments	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	(0.1)	0.3
Transfer Payments	19.2	0.0	0.0	19.2	0.0	0.0	0.0	0.0	(0.8)	18.4
Loan Charges	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	(1.1)	4.9
Miscellaneous Expenditure	68.3	(64.6)	0.0	3.7	0.0	0.0	0.0	0.0	(3.1)	0.6
<b>Total Expenditure</b>	<b>1,522.7</b>	<b>(64.6)</b>	<b>8.9</b>	<b>1,467.0</b>	<b>121.8</b>	<b>0.0</b>	<b>65.8</b>	<b>0.0</b>	<b>(114.5)</b>	<b>1,540.1</b>
Government Grants	(894.8)	0.0	0.0	(894.8)	0.0	0.0	0.0	0.0	0.0	(894.8)
Other Grants & Reimbursements	(95.5)	0.0	0.0	(95.5)	0.0	0.0	0.0	0.0	0.0	(95.5)
Rents & Lettings	(15.1)	0.0	0.0	(15.1)	(1.6)	0.0	0.0	0.0	0.0	(16.7)
Sales	(57.1)	0.0	0.0	(57.1)	(5.8)	0.0	0.0	0.0	(1.2)	(64.1)
Fees & Charges	(15.0)	0.0	0.0	(15.0)	(1.5)	0.0	0.0	0.0	16.5	0.0
<b>Total Income</b>	<b>(1,077.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(1,077.5)</b>	<b>(8.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>15.3</b>	<b>(1,071.1)</b>
<b>Net Expenditure</b>	<b>445.2</b>	<b>(64.6)</b>	<b>8.9</b>	<b>389.5</b>	<b>112.9</b>	<b>0.0</b>	<b>65.8</b>	<b>0.0</b>	<b>(99.2)</b>	<b>469.0</b>
<b>67B FURTHER AND HIGHER EDUCATION</b>										
Staff Costs	2,417.8	0.0	0.0	2,417.8	187.3	0.0	(36.5)	0.0	0.0	2,568.6
Property Costs	40.2	(0.5)	0.0	39.7	5.8	0.0	0.0	0.0	(8.1)	37.4
Supplies and Services	246.8	(40.2)	0.0	206.6	0.0	0.0	0.0	0.0	(28.7)	177.9
Transport Costs	33.6	(4.0)	0.0	29.6	0.0	0.0	0.0	0.0	(5.3)	24.3
Administration Costs	32.2	(6.0)	0.0	26.2	0.0	0.0	0.0	0.0	(4.6)	21.6
Transfer Payments	6.7	0.0	0.0	6.7	0.0	0.0	0.0	0.0	(1.2)	5.5
<b>Total Expenditure</b>	<b>2,777.3</b>	<b>(50.7)</b>	<b>0.0</b>	<b>2,726.6</b>	<b>193.1</b>	<b>0.0</b>	<b>(36.5)</b>	<b>0.0</b>	<b>(47.9)</b>	<b>2,835.3</b>
Government Grants	(1,628.6)	0.0	0.0	(1,628.6)	0.0	0.0	0.0	0.0	(41.9)	(1,670.5)
Other Grants & Reimbursements	(1,145.9)	115.3	0.0	(1,030.6)	0.0	0.0	0.0	0.0	51.4	(979.2)
Sales	(17.4)	0.0	0.0	(17.4)	(1.7)	0.0	0.0	0.0	0.0	(19.1)
Fees & Charges	(618.6)	0.0	0.0	(618.6)	(62.1)	0.0	0.0	0.0	5.6	(675.1)
Miscellaneous Income	(35.0)	0.0	0.0	(35.0)	(3.5)	0.0	0.0	0.0	38.5	0.0
<b>Total Income</b>	<b>(3,445.5)</b>	<b>115.3</b>	<b>0.0</b>	<b>(3,330.2)</b>	<b>(67.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>53.6</b>	<b>(3,343.9)</b>
<b>Net Expenditure</b>	<b>(668.2)</b>	<b>64.6</b>	<b>0.0</b>	<b>(603.6)</b>	<b>125.8</b>	<b>0.0</b>	<b>(36.5)</b>	<b>0.0</b>	<b>5.7</b>	<b>(508.6)</b>

ORKNEY COLLEGE	2022/23				2023/24					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
<b>67C AGRONOMY INSTITUTE</b>										
Staff Costs	115.4	0.0	0.0	115.4	8.9	0.0	(0.4)	0.0	0.0	123.9
Property Costs	7.5	0.0	0.0	7.5	1.1	0.0	0.0	0.0	(1.5)	7.1
Supplies and Services	16.5	0.0	0.0	16.5	0.0	0.0	0.0	0.0	(3.8)	12.7
Transport Costs	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	(1.3)	5.7
Administration Costs	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	(0.7)	3.3
<b>Total Expenditure</b>	<b>150.4</b>	<b>0.0</b>	<b>0.0</b>	<b>150.4</b>	<b>10.0</b>	<b>0.0</b>	<b>(0.4)</b>	<b>0.0</b>	<b>(7.3)</b>	<b>152.7</b>
Other Grants & Reimbursements	(77.9)	0.0	0.0	(77.9)	0.0	0.0	0.0	0.0	(6.0)	(83.9)
Sales	(26.0)	0.0	0.0	(26.0)	(2.7)	0.0	0.0	0.0	(26.7)	(55.4)
Fees & Charges	(8.1)	0.0	0.0	(8.1)	(0.8)	0.0	0.0	0.0	(9.6)	(18.5)
Miscellaneous Income	(34.0)	0.0	0.0	(34.0)	(3.4)	0.0	0.0	0.0	37.4	0.0
<b>Total Income</b>	<b>(146.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(146.0)</b>	<b>(6.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(4.9)</b>	<b>(157.8)</b>
<b>Net Expenditure</b>	<b>4.4</b>	<b>0.0</b>	<b>0.0</b>	<b>4.4</b>	<b>3.1</b>	<b>0.0</b>	<b>(0.4)</b>	<b>0.0</b>	<b>(12.2)</b>	<b>(5.1)</b>
<b>67F ARCHAEOLOGY INSTITUTE</b>										
Staff Costs	989.5	0.0	0.0	989.5	73.6	0.0	42.3	0.0	0.0	1,105.4
Property Costs	0.6	0.0	0.0	0.6	0.1	0.0	0.0	0.0	(0.1)	0.6
Supplies and Services	136.1	0.0	0.0	136.1	0.0	0.0	0.0	0.0	3.0	139.1
Transport Costs	52.5	0.0	0.0	52.5	0.0	0.0	0.0	0.0	(9.5)	43.0
Administration Costs	22.3	0.0	0.0	22.3	0.0	0.0	0.0	0.0	(4.0)	18.3
Transfer Payments	48.0	0.0	0.0	48.0	0.0	0.0	0.0	0.0	(8.7)	39.3
<b>Total Expenditure</b>	<b>1,249.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,249.0</b>	<b>73.7</b>	<b>0.0</b>	<b>42.3</b>	<b>0.0</b>	<b>(19.3)</b>	<b>1,345.7</b>
Government Grants	(22.5)	0.0	0.0	(22.5)	0.0	0.0	0.0	0.0	17.5	(5.0)
Other Grants & Reimbursements	(200.2)	0.0	0.0	(200.2)	0.0	0.0	0.0	0.0	(57.4)	(257.6)
Fees & Charges	(169.6)	0.0	0.0	(169.6)	(17.0)	0.0	0.0	0.0	(60.5)	(247.1)
Miscellaneous Income	(621.8)	0.0	0.0	(621.8)	(62.2)	0.0	0.0	0.0	0.0	(684.0)
<b>Total Income</b>	<b>(1,014.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>(1,014.1)</b>	<b>(79.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(100.4)</b>	<b>(1,193.7)</b>
<b>Net Expenditure</b>	<b>234.9</b>	<b>0.0</b>	<b>0.0</b>	<b>234.9</b>	<b>(5.5)</b>	<b>0.0</b>	<b>42.3</b>	<b>0.0</b>	<b>(119.7)</b>	<b>152.0</b>

ORKNEY COLLEGE	2022/23				2023/24					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
<b>67G INSTITUTE FOR NORTHERN STUDIES</b>										
Staff Costs	192.3	0.0	0.0	192.3	15.1	0.0	(67.8)	0.0	0.0	139.6
Property Costs	37.1	0.0	0.0	37.1	5.6	0.0	0.0	0.0	(7.6)	35.1
Supplies and Services	40.0	0.0	0.0	40.0	0.0	0.0	0.0	0.0	(7.2)	32.8
Transport Costs	28.0	0.0	0.0	28.0	0.0	0.0	0.0	0.0	(13.8)	14.2
Administration Costs	10.5	0.0	0.0	10.5	0.0	0.0	0.0	0.0	(1.9)	8.6
Transfer Payments	30.5	0.0	0.0	30.5	0.0	0.0	0.0	0.0	(5.5)	25.0
<b>Total Expenditure</b>	<b>338.4</b>	<b>0.0</b>	<b>0.0</b>	<b>338.4</b>	<b>20.7</b>	<b>0.0</b>	<b>(67.8)</b>	<b>0.0</b>	<b>(36.0)</b>	<b>255.3</b>
Government Grants	(47.2)	0.0	0.0	(47.2)	0.0	0.0	0.0	0.0	0.0	(47.2)
Other Grants & Reimbursements	(140.5)	0.0	0.0	(140.5)	0.0	0.0	0.0	0.0	8.8	(131.7)
Rents & Lettings	(8.0)	0.0	0.0	(8.0)	(0.8)	0.0	0.0	0.0	0.0	(8.8)
Fees & Charges	(159.0)	0.0	0.0	(159.0)	(15.9)	0.0	0.0	0.0	0.0	(174.9)
<b>Total Income</b>	<b>(354.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>(354.7)</b>	<b>(16.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>8.8</b>	<b>(362.6)</b>
<b>Net Expenditure</b>	<b>(16.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>(16.3)</b>	<b>4.0</b>	<b>0.0</b>	<b>(67.8)</b>	<b>0.0</b>	<b>(27.2)</b>	<b>(107.3)</b>
<b>SERVICE AREA SUMMARY</b>										
Staff Costs	4,487.2	0.0	0.0	4,487.2	341.7	0.0	3.4	0.0	0.0	4,832.3
Property Costs	470.7	(0.5)	0.0	470.2	70.3	0.0	0.0	0.0	(96.7)	443.8
Supplies and Services	565.7	(40.2)	0.0	525.5	0.0	0.0	0.0	0.0	(58.3)	467.2
Transport Costs	140.8	(4.0)	0.0	136.8	0.0	0.0	0.0	0.0	(33.2)	103.6
Administration Costs	97.6	(6.0)	0.0	91.6	0.0	0.0	0.0	0.0	(16.3)	75.3
Apportioned Costs	96.7	0.0	8.9	105.6	7.3	0.0	0.0	0.0	0.0	112.9
Third Party Payments	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	(0.1)	0.3
Transfer Payments	104.4	0.0	0.0	104.4	0.0	0.0	0.0	0.0	(16.2)	88.2
Loan Charges	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	(1.1)	4.9
Miscellaneous Expenditure	68.3	(64.6)	0.0	3.7	0.0	0.0	0.0	0.0	(3.1)	0.6
<b>Total Expenditure</b>	<b>6,037.8</b>	<b>(115.3)</b>	<b>8.9</b>	<b>5,931.4</b>	<b>419.3</b>	<b>0.0</b>	<b>3.4</b>	<b>0.0</b>	<b>(225.0)</b>	<b>6,129.1</b>
Government Grants	(2,593.1)	0.0	0.0	(2,593.1)	0.0	0.0	0.0	0.0	(24.4)	(2,617.5)
Other Grants & Reimbursements	(1,660.0)	115.3	0.0	(1,544.7)	0.0	0.0	0.0	0.0	(3.2)	(1,547.9)
Rents & Lettings	(23.1)	0.0	0.0	(23.1)	(2.4)	0.0	0.0	0.0	0.0	(25.5)
Sales	(100.5)	0.0	0.0	(100.5)	(10.2)	0.0	0.0	0.0	(27.9)	(138.6)
Fees & Charges	(970.3)	0.0	0.0	(970.3)	(97.3)	0.0	0.0	0.0	(48.0)	(1,115.6)
Miscellaneous Income	(690.8)	0.0	0.0	(690.8)	(69.1)	0.0	0.0	0.0	75.9	(684.0)
<b>Total Income</b>	<b>(6,037.8)</b>	<b>115.3</b>	<b>0.0</b>	<b>(5,922.5)</b>	<b>(179.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(27.6)</b>	<b>(6,129.1)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>8.9</b>	<b>8.9</b>	<b>240.3</b>	<b>0.0</b>	<b>3.4</b>	<b>0.0</b>	<b>(252.6)</b>	<b>0.0</b>

# **CORPORATE HOLDING ACCOUNTS**

CORPORATE HOLDING ACCOUNTS		2022/23				2023/24					
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000			
<b>41A REPAIRS &amp; MAINTENANCE GF</b>											
Property Costs	1,322.9	0.0	0.0	1,322.9	198.5	0.0	0.0	0.0	(192.0)	1,329.4	
Supplies and Services	21.4	0.0	0.0	21.4	0.0	0.0	0.0	0.0	0.0	21.4	
Apportioned Costs	367.4	0.0	33.7	401.1	28.1	0.0	0.0	0.0	0.0	429.2	
<b>Total Expenditure</b>	<b>1,711.7</b>	<b>0.0</b>	<b>33.7</b>	<b>1,745.4</b>	<b>226.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(192.0)</b>	<b>1,780.0</b>	
<b>Net Expenditure</b>	<b>1,711.7</b>	<b>0.0</b>	<b>33.7</b>	<b>1,745.4</b>	<b>226.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(192.0)</b>	<b>1,780.0</b>	
<b>41E REPAIRS &amp; MAINTENANCE HRA</b>											
Property Costs	1,346.5	0.0	0.0	1,346.5	53.9	0.0	0.0	0.0	(26.3)	1,374.1	
Apportioned Costs	204.0	0.0	18.8	222.8	15.6	0.0	0.0	0.0	0.0	238.4	
<b>Total Expenditure</b>	<b>1,550.5</b>	<b>0.0</b>	<b>18.8</b>	<b>1,569.3</b>	<b>69.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(26.3)</b>	<b>1,612.5</b>	
<b>Net Expenditure</b>	<b>1,550.5</b>	<b>0.0</b>	<b>18.8</b>	<b>1,569.3</b>	<b>69.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(26.3)</b>	<b>1,612.5</b>	
<b>41F REPAIRS &amp; MAINTENANCE PIERS ALWC</b>											
Property Costs	2,583.3	(2,583.3)	0.0	0.0	0.0	2,096.5	0.0	0.0	0.0	2,096.5	
<b>Total Expenditure</b>	<b>2,583.3</b>	<b>(2,583.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2,096.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2,096.5</b>	
<b>Net Expenditure</b>	<b>2,583.3</b>	<b>(2,583.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2,096.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2,096.5</b>	
<b>41K REPAIRS &amp; MAINTENANCE CONTRIBUTIONS</b>											
Other Grants & Reimbursements	(6,249.2)	2,583.3	0.0	(3,665.9)	0.0	(2,096.5)	0.0	0.0	(143.1)	(5,905.5)	
<b>Total Income</b>	<b>(6,249.2)</b>	<b>2,583.3</b>	<b>0.0</b>	<b>(3,665.9)</b>	<b>0.0</b>	<b>(2,096.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(143.1)</b>	<b>(5,905.5)</b>	
<b>Net Expenditure</b>	<b>(6,249.2)</b>	<b>2,583.3</b>	<b>0.0</b>	<b>(3,665.9)</b>	<b>0.0</b>	<b>(2,096.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(143.1)</b>	<b>(5,905.5)</b>	
<b>41G GROUNDS MAINTENANCE</b>											
Property Costs	368.5	0.0	0.0	368.5	55.3	0.0	0.0	0.0	(55.3)	368.5	
Apportioned Costs	41.1	0.0	3.8	44.9	3.1	0.0	0.0	0.0	0.0	48.0	
<b>Total Expenditure</b>	<b>409.6</b>	<b>0.0</b>	<b>3.8</b>	<b>413.4</b>	<b>58.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(55.3)</b>	<b>416.5</b>	
<b>Net Expenditure</b>	<b>409.6</b>	<b>0.0</b>	<b>3.8</b>	<b>413.4</b>	<b>58.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(55.3)</b>	<b>416.5</b>	

CORPORATE HOLDING ACCOUNTS	2022/23				2023/24					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
<b>45C UTILITIES HOLDING ACCOUNT</b>										
Property Costs	2,531.1	0.0	0.0	2,531.1	379.7	0.0	0.0	0.0	727.7	3,638.5
Transport Costs	534.5	0.0	0.0	534.5	0.0	0.0	0.0	0.0	0.0	534.5
Apportioned Costs	86.8	0.0	8.0	94.8	6.6	0.0	0.0	0.0	0.0	101.4
<b>Total Expenditure</b>	<b>3,152.4</b>	<b>0.0</b>	<b>8.0</b>	<b>3,160.4</b>	<b>386.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>727.7</b>	<b>4,274.4</b>
Fees & Charges	(3,152.4)	0.0	0.0	(3,152.4)	(394.3)	0.0	0.0	0.0	(727.7)	(4,274.4)
<b>Total Income</b>	<b>(3,152.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>(3,152.4)</b>	<b>(394.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(727.7)</b>	<b>(4,274.4)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>8.0</b>	<b>8.0</b>	<b>(8.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>45E INSURANCE HOLDING ACCOUNT</b>										
Supplies and Services	650.3	0.0	0.0	650.3	0.0	0.0	0.0	0.0	0.0	650.3
Apportioned Costs	41.4	0.0	3.8	45.2	3.2	0.0	0.0	0.0	0.0	48.4
Third Party Payments	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	2.5
<b>Total Expenditure</b>	<b>694.2</b>	<b>0.0</b>	<b>3.8</b>	<b>698.0</b>	<b>3.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>701.2</b>
Fees & Charges	(694.2)	0.0	0.0	(694.2)	(7.0)	0.0	0.0	0.0	0.0	(701.2)
<b>Total Income</b>	<b>(694.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>(694.2)</b>	<b>(7.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(701.2)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>3.8</b>	<b>3.8</b>	<b>(3.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>45F TELEPHONES HOLDING ACCOUNT</b>										
Supplies and Services	3.3	0.0	0.0	3.3	0.0	0.0	0.0	0.0	0.0	3.3
Administration Costs	74.4	0.0	0.0	74.4	0.0	0.0	0.0	0.0	0.0	74.4
<b>Total Expenditure</b>	<b>77.7</b>	<b>0.0</b>	<b>0.0</b>	<b>77.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>77.7</b>
Fees & Charges	(77.7)	0.0	0.0	(77.7)	0.0	0.0	0.0	0.0	0.0	(77.7)
<b>Total Income</b>	<b>(77.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>(77.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(77.7)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>45G PHOTOCOPIERS HOLDING ACCOUNT</b>										
Supplies and Services	3.2	0.0	0.0	3.2	0.0	0.0	0.0	0.0	0.0	3.2
Administration Costs	45.5	0.0	0.0	45.5	0.0	0.0	0.0	0.0	0.0	45.5
<b>Total Expenditure</b>	<b>48.7</b>	<b>0.0</b>	<b>0.0</b>	<b>48.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>48.7</b>
Sales	(49.5)	0.0	0.0	(49.5)	(5.0)	0.0	0.0	0.0	0.0	(54.5)
Fees & Charges	0.8	0.0	0.0	0.8	5.0	0.0	0.0	0.0	0.0	5.8
<b>Total Income</b>	<b>(48.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>(48.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(48.7)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

CORPORATE HOLDING ACCOUNTS	2022/23				2023/24					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
<b>45H POSTAGES HOLDING ACCOUNT</b>										
Supplies and Services	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	2.1
Administration Costs	72.9	0.0	0.0	72.9	0.0	0.0	0.0	0.0	0.0	72.9
<b>Total Expenditure</b>	<b>75.0</b>	<b>0.0</b>	<b>0.0</b>	<b>75.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>75.0</b>
Fees & Charges	(75.0)	0.0	0.0	(75.0)	0.0	0.0	0.0	0.0	0.0	(75.0)
<b>Total Income</b>	<b>(75.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(75.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(75.0)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>SERVICE AREA SUMMARY</b>										
Property Costs	8,152.3	(2,583.3)	0.0	5,569.0	687.4	2,096.5	0.0	0.0	454.1	<b>8,807.0</b>
Supplies and Services	680.3	0.0	0.0	680.3	0.0	0.0	0.0	0.0	0.0	<b>680.3</b>
Transport Costs	534.5	0.0	0.0	534.5	0.0	0.0	0.0	0.0	0.0	<b>534.5</b>
Administration Costs	192.8	0.0	0.0	192.8	0.0	0.0	0.0	0.0	0.0	<b>192.8</b>
Apportioned Costs	740.7	0.0	68.1	808.8	56.6	0.0	0.0	0.0	0.0	<b>865.4</b>
Third Party Payments	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	<b>2.5</b>
<b>Total Expenditure</b>	<b>10,303.1</b>	<b>(2,583.3)</b>	<b>68.1</b>	<b>7,787.9</b>	<b>744.0</b>	<b>2,096.5</b>	<b>0.0</b>	<b>0.0</b>	<b>454.1</b>	<b>11,082.5</b>
Other Grants & Reimbursements	(6,249.2)	2,583.3	0.0	(3,665.9)	0.0	(2,096.5)	0.0	0.0	(143.1)	<b>(5,905.5)</b>
Sales	(49.5)	0.0	0.0	(49.5)	(5.0)	0.0	0.0	0.0	0.0	<b>(54.5)</b>
Fees & Charges	(3,998.5)	0.0	0.0	(3,998.5)	(396.3)	0.0	0.0	0.0	(727.7)	<b>(5,122.5)</b>
<b>Total Income</b>	<b>(10,297.2)</b>	<b>2,583.3</b>	<b>0.0</b>	<b>(7,713.9)</b>	<b>(401.3)</b>	<b>(2,096.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(870.8)</b>	<b>(11,082.5)</b>
<b>Net Expenditure</b>	<b>5.9</b>	<b>0.0</b>	<b>68.1</b>	<b>74.0</b>	<b>342.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(416.7)</b>	<b>0.0</b>

# **STRATEGIC RESERVE FUND**



STRATEGIC RESERVE FUND	2022/23				2023/24					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
<b>55C INVESTMENT ACTIVITIES</b>										
Supplies and Services	276.1	0.0	0.0	276.1	0.0	0.0	0.0	0.0	0.0	276.1
Apportioned Costs	95.8	0.0	35.6	131.4	9.2	0.0	0.0	0.0	(18.0)	122.6
Loan Charges	39.0	0.0	0.0	39.0	0.0	0.0	0.0	0.0	(2.0)	37.0
Miscellaneous Expenditure	122.2	0.0	0.0	122.2	0.0	0.0	0.0	0.0	0.0	122.2
<b>Total Expenditure</b>	<b>533.1</b>	<b>0.0</b>	<b>35.6</b>	<b>568.7</b>	<b>9.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(20.0)</b>	<b>557.9</b>
Interest & Loans	(17,483.5)	0.0	(26.8)	(17,510.3)	0.0	0.0	0.0	0.0	(2,775.4)	(20,285.7)
<b>Total Income</b>	<b>(17,483.5)</b>	<b>0.0</b>	<b>(26.8)</b>	<b>(17,510.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(2,775.4)</b>	<b>(20,285.7)</b>
<b>Net Expenditure</b>	<b>(16,950.4)</b>	<b>0.0</b>	<b>8.8</b>	<b>(16,941.6)</b>	<b>9.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(2,795.4)</b>	<b>(19,727.8)</b>
<b>55D INVESTMENT PROPERTIES</b>										
Property Costs	192.7	0.0	0.0	192.7	28.7	0.0	0.0	0.0	0.0	221.4
Supplies and Services	13.6	0.0	0.0	13.6	0.0	0.0	0.0	0.0	0.0	13.6
Apportioned Costs	122.3	0.0	11.2	133.5	9.4	0.0	0.0	0.0	6.4	149.3
Third Party Payments	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.2
Miscellaneous Expenditure	16.6	0.0	0.0	16.6	0.0	0.0	0.0	0.0	0.0	16.6
<b>Total Expenditure</b>	<b>345.4</b>	<b>0.0</b>	<b>11.2</b>	<b>356.6</b>	<b>38.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>6.4</b>	<b>401.1</b>
Rents & Lettings	(1,106.4)	0.0	0.0	(1,106.4)	0.0	0.0	0.0	0.0	(18.0)	(1,124.4)
Sales	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(3.0)
Fees & Charges	(24.7)	0.0	0.0	(24.7)	0.0	0.0	0.0	0.0	0.0	(24.7)
<b>Total Income</b>	<b>(1,134.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>(1,134.1)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(18.0)</b>	<b>(1,152.1)</b>
<b>Net Expenditure</b>	<b>(788.7)</b>	<b>0.0</b>	<b>11.2</b>	<b>(777.5)</b>	<b>38.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(11.6)</b>	<b>(751.0)</b>
<b>55F LOCAL INVESTMENTS</b>										
Miscellaneous Expenditure	34.0	0.0	0.0	34.0	0.0	0.0	0.0	0.0	0.0	34.0
<b>Total Expenditure</b>	<b>34.0</b>	<b>0.0</b>	<b>0.0</b>	<b>34.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>34.0</b>
<b>Net Expenditure</b>	<b>34.0</b>	<b>0.0</b>	<b>0.0</b>	<b>34.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>34.0</b>

STRATEGIC RESERVE FUND		2022/23				2023/24					
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000			
<b>55I CONSERVATION FUND</b>											
Transfer Payments	3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0
<b>Total Expenditure</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3.0</b>
Interest & Loans	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	0.0	(3.0)
<b>Total Income</b>	<b>(3.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(3.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(3.0)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>55J TRAVEL FUND</b>											
Transfer Payments	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
<b>Total Expenditure</b>	<b>1.5</b>	<b>0.0</b>	<b>0.0</b>	<b>1.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.5</b>
Interest & Loans	(1.5)	0.0	0.0	(1.5)	0.0	0.0	0.0	0.0	0.0	0.0	(1.5)
<b>Total Income</b>	<b>(1.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>(1.5)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(1.5)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>55K TALENTED PERFORMERS FUND</b>											
Transfer Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
<b>Total Expenditure</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.0</b>
Interest & Loans	(1.0)	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)
<b>Total Income</b>	<b>(1.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(1.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(1.0)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>55N FLOTTA DECOMMISSIONING FUND</b>											
Miscellaneous Expenditure	1,378.2	0.0	0.0	1,378.2	0.0	0.0	0.0	0.0	2,477.8		3,856.0
<b>Total Expenditure</b>	<b>1,378.2</b>	<b>0.0</b>	<b>0.0</b>	<b>1,378.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2,477.8</b>		<b>3,856.0</b>
Other Grants & Reimbursements	(1,368.6)	0.0	0.0	(1,368.6)	0.0	0.0	0.0	0.0	(2,412.4)		(3,781.0)
<b>Total Income</b>	<b>(1,368.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>(1,368.6)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(2,412.4)</b>		<b>(3,781.0)</b>
<b>Net Expenditure</b>	<b>9.6</b>	<b>0.0</b>	<b>0.0</b>	<b>9.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>65.4</b>		<b>75.0</b>
<b>55P TALENTED YOUNG PERSONS FUND</b>											
Transfer Payments	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
<b>Total Expenditure</b>	<b>0.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.4</b>
Interest & Loans	(0.4)	0.0	0.0	(0.4)	0.0	0.0	0.0	0.0	0.0	0.0	(0.4)
<b>Total Income</b>	<b>(0.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>(0.4)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(0.4)</b>
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

STRATEGIC RESERVE FUND		2022/23				2023/24					
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000			
<b>55T ORKNEY MEMORIAL FUND</b>											
Transfer Payments	35.8	0.0	0.0	35.8	0.0	0.0	0.0	0.0	0.0	0.0	35.8
<b>Total Expenditure</b>	<b>35.8</b>	<b>0.0</b>	<b>0.0</b>	<b>35.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>35.8</b>
Interest & Loans	(4.0)	0.0	0.0	(4.0)	0.0	0.0	0.0	0.0	0.0	0.0	(4.0)
<b>Total Income</b>	<b>(4.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(4.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(4.0)</b>
<b>Net Expenditure</b>	<b>31.8</b>	<b>0.0</b>	<b>0.0</b>	<b>31.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>31.8</b>
<b>55V RENEWABLE ENERGY INVESTMENT FUND</b>											
Interest & Loans	(143.0)	0.0	0.0	(143.0)	0.0	0.0	0.0	0.0	5.0		(138.0)
<b>Total Income</b>	<b>(143.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(143.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>5.0</b>		<b>(138.0)</b>
<b>Net Expenditure</b>	<b>(143.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(143.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>5.0</b>		<b>(138.0)</b>
<b>55W MOVEMENT IN RESERVES</b>											
Miscellaneous Expenditure	12,918.0	0.0	0.0	12,918.0	0.0	0.0	0.0	0.0	(5,804.0)		7,114.0
<b>Total Expenditure</b>	<b>12,918.0</b>	<b>0.0</b>	<b>0.0</b>	<b>12,918.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(5,804.0)</b>		<b>7,114.0</b>
Other Grants & Reimbursements	(780.0)	0.0	0.0	(780.0)	0.0	0.0	0.0	0.0	569.0		(211.0)
<b>Total Income</b>	<b>(780.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(780.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>569.0</b>		<b>(211.0)</b>
<b>Net Expenditure</b>	<b>12,138.0</b>	<b>0.0</b>	<b>0.0</b>	<b>12,138.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(5,235.0)</b>		<b>6,903.0</b>
<b>55Y FINANCE CHARGES</b>											
Loan Charges	119.0	0.0	0.0	119.0	0.0	0.0	0.0	0.0	0.0		119.0
<b>Total Expenditure</b>	<b>119.0</b>	<b>0.0</b>	<b>0.0</b>	<b>119.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>		<b>119.0</b>
Interest & Loans	(50.0)	0.0	0.0	(50.0)	0.0	0.0	0.0	0.0	4.0		(46.0)
<b>Total Income</b>	<b>(50.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(50.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4.0</b>		<b>(46.0)</b>
<b>Net Expenditure</b>	<b>69.0</b>	<b>0.0</b>	<b>0.0</b>	<b>69.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4.0</b>		<b>73.0</b>

STRATEGIC RESERVE FUND	2022/23				2023/24					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
<b>SERVICE AREA SUMMARY</b>										
Property Costs	192.7	0.0	0.0	192.7	28.7	0.0	0.0	0.0	0.0	221.4
Supplies and Services	289.7	0.0	0.0	289.7	0.0	0.0	0.0	0.0	0.0	289.7
Apportioned Costs	218.1	0.0	46.8	264.9	18.6	0.0	0.0	0.0	(11.6)	271.9
Third Party Payments	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.2
Transfer Payments	41.7	0.0	0.0	41.7	0.0	0.0	0.0	0.0	0.0	41.7
Loan Charges	158.0	0.0	0.0	158.0	0.0	0.0	0.0	0.0	(2.0)	156.0
Miscellaneous Expenditure	14,469.0	0.0	0.0	14,469.0	0.0	0.0	0.0	0.0	(3,326.2)	11,142.8
<b>Total Expenditure</b>	<b>15,369.4</b>	<b>0.0</b>	<b>46.8</b>	<b>15,416.2</b>	<b>47.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(3,339.8)</b>	<b>12,123.7</b>
Other Grants & Reimbursements	(2,148.6)	0.0	0.0	(2,148.6)	0.0	0.0	0.0	0.0	(1,843.4)	(3,992.0)
Rents & Lettings	(1,106.4)	0.0	0.0	(1,106.4)	0.0	0.0	0.0	0.0	(18.0)	(1,124.4)
Sales	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(3.0)
Interest & Loans	(17,686.4)	0.0	(26.8)	(17,713.2)	0.0	0.0	0.0	0.0	(2,766.4)	(20,479.6)
Fees & Charges	(24.7)	0.0	0.0	(24.7)	0.0	0.0	0.0	0.0	0.0	(24.7)
<b>Total Income</b>	<b>(20,969.1)</b>	<b>0.0</b>	<b>(26.8)</b>	<b>(20,995.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(4,627.8)</b>	<b>(25,623.7)</b>
<b>Net Expenditure</b>	<b>(5,599.7)</b>	<b>0.0</b>	<b>20.0</b>	<b>(5,579.7)</b>	<b>47.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(7,967.6)</b>	<b>(13,500.0)</b>

# **PENSION FUND**

PENSION FUND	2022/23				2023/24					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
<b>81A PF OPERATIONS</b>										
Staff Costs	8,205.3	0.0	0.0	8,205.3	828.7	0.0	0.0	0.0	474.1	9,508.1
Transport Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	(1.0)	0.0
Apportioned Costs	6.6	0.0	0.6	7.2	0.5	0.0	0.0	0.0	(0.7)	7.0
Transfer Payments	1,554.5	0.0	0.0	1,554.5	0.0	0.0	0.0	0.0	26.7	1,581.2
Loan Charges	5.0	0.0	0.0	5.0	0.0	0.0	0.0	0.0	(3.0)	2.0
Miscellaneous Expenditure	295.1	0.0	0.0	295.1	0.0	0.0	0.0	0.0	(16.3)	278.8
<b>Total Expenditure</b>	<b>10,067.5</b>	<b>0.0</b>	<b>0.6</b>	<b>10,068.1</b>	<b>829.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>479.8</b>	<b>11,377.1</b>
Superannuation & Pensions	(10,388.3)	0.0	0.0	(10,388.3)	0.0	0.0	0.0	0.0	(2,770.9)	(13,159.2)
Salaries & Wages Suspense	(30.7)	0.0	0.0	(30.7)	0.0	0.0	0.0	0.0	(7.2)	(37.9)
<b>Total Income</b>	<b>(10,419.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(10,419.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(2,778.1)</b>	<b>(13,197.1)</b>
<b>Net Expenditure</b>	<b>(351.5)</b>	<b>0.0</b>	<b>0.6</b>	<b>(350.9)</b>	<b>829.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(2,298.3)</b>	<b>(1,820.0)</b>
<b>81B PF ADMITTED BODIES</b>										
Staff Costs	413.4	0.0	0.0	413.4	41.8	0.0	0.0	0.0	(9.9)	445.3
Transfer Payments	81.3	0.0	0.0	81.3	0.0	0.0	0.0	0.0	(6.6)	74.7
Miscellaneous Expenditure	35.8	0.0	0.0	35.8	0.0	0.0	0.0	0.0	11.9	47.7
<b>Total Expenditure</b>	<b>530.5</b>	<b>0.0</b>	<b>0.0</b>	<b>530.5</b>	<b>41.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(4.6)</b>	<b>567.7</b>
Superannuation & Pensions	(1,198.8)	0.0	0.0	(1,198.8)	0.0	0.0	0.0	0.0	0.1	(1,198.7)
Salaries & Wages Suspense	(0.4)	0.0	0.0	(0.4)	0.0	0.0	0.0	0.0	0.1	(0.3)
<b>Total Income</b>	<b>(1,199.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>(1,199.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>(1,199.0)</b>
<b>Net Expenditure</b>	<b>(668.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>(668.7)</b>	<b>41.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(4.4)</b>	<b>(631.3)</b>
<b>81C PF ADMINISTRATION</b>										
Staff Costs	171.7	0.0	0.0	171.7	12.0	0.0	(14.0)	0.0	0.0	169.7
Supplies and Services	93.4	0.0	0.0	93.4	0.0	0.0	0.0	0.0	0.0	93.4
Transport Costs	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	1.6
Administration Costs	3.2	0.0	0.0	3.2	0.0	0.0	0.0	0.0	0.0	3.2
Apportioned Costs	92.4	0.0	8.5	100.9	7.1	0.0	0.0	0.0	3.6	111.6
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.3
<b>Total Expenditure</b>	<b>362.6</b>	<b>0.0</b>	<b>8.5</b>	<b>371.1</b>	<b>19.1</b>	<b>0.0</b>	<b>(14.0)</b>	<b>0.0</b>	<b>3.6</b>	<b>379.8</b>
<b>Net Expenditure</b>	<b>362.6</b>	<b>0.0</b>	<b>8.5</b>	<b>371.1</b>	<b>19.1</b>	<b>0.0</b>	<b>(14.0)</b>	<b>0.0</b>	<b>3.6</b>	<b>379.8</b>

PENSION FUND	2022/23				2023/24					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
<b>81D PF INVESTMENTS</b>										
Supplies and Services	2,393.0	0.0	(26.8)	2,366.2	0.0	0.0	0.0	0.0	(442.2)	1,924.0
Apportioned Costs	15.2	0.0	28.2	43.4	3.0	0.0	0.0	0.0	2.1	48.5
Miscellaneous Expenditure	146.0	0.0	0.0	146.0	0.0	0.0	0.0	0.0	0.0	146.0
<b>Total Expenditure</b>	<b>2,554.2</b>	<b>0.0</b>	<b>1.4</b>	<b>2,555.6</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(440.1)</b>	<b>2,118.5</b>
Interest & Loans	(26,300.0)	0.0	0.0	(26,300.0)	0.0	0.0	0.0	0.0	3,322.2	(22,977.8)
<b>Total Income</b>	<b>(26,300.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>(26,300.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3,322.2</b>	<b>(22,977.8)</b>
<b>Net Expenditure</b>	<b>(23,745.8)</b>	<b>0.0</b>	<b>1.4</b>	<b>(23,744.4)</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2,882.1</b>	<b>(20,859.3)</b>
<b>SERVICE AREA SUMMARY</b>										
Staff Costs	8,790.4	0.0	0.0	8,790.4	882.5	0.0	(14.0)	0.0	464.2	10,123.1
Supplies and Services	2,486.4	0.0	(26.8)	2,459.6	0.0	0.0	0.0	0.0	(442.2)	2,017.4
Transport Costs	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0.0	(1.0)	1.6
Administration Costs	3.2	0.0	0.0	3.2	0.0	0.0	0.0	0.0	0.0	3.2
Apportioned Costs	114.2	0.0	37.3	151.5	10.6	0.0	0.0	0.0	5.0	167.1
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.3
Transfer Payments	1,635.8	0.0	0.0	1,635.8	0.0	0.0	0.0	0.0	20.1	1,655.9
Loan Charges	5.0	0.0	0.0	5.0	0.0	0.0	0.0	0.0	(3.0)	2.0
Miscellaneous Expenditure	476.9	0.0	0.0	476.9	0.0	0.0	0.0	0.0	(4.4)	472.5
<b>Total Expenditure</b>	<b>13,514.8</b>	<b>0.0</b>	<b>10.5</b>	<b>13,525.3</b>	<b>893.1</b>	<b>0.0</b>	<b>(14.0)</b>	<b>0.0</b>	<b>38.7</b>	<b>14,443.1</b>
Interest & Loans	(26,300.0)	0.0	0.0	(26,300.0)	0.0	0.0	0.0	0.0	3,322.2	(22,977.8)
Superannuation & Pensions	(11,587.1)	0.0	0.0	(11,587.1)	0.0	0.0	0.0	0.0	(2,770.8)	(14,357.9)
Salaries & Wages Suspense	(31.1)	0.0	0.0	(31.1)	0.0	0.0	0.0	0.0	(7.1)	(38.2)
<b>Total Income</b>	<b>(37,918.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>(37,918.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>544.3</b>	<b>(37,373.9)</b>
<b>Net Expenditure</b>	<b>(24,403.4)</b>	<b>0.0</b>	<b>10.5</b>	<b>(24,392.9)</b>	<b>893.1</b>	<b>0.0</b>	<b>(14.0)</b>	<b>0.0</b>	<b>583.0</b>	<b>(22,930.8)</b>

## GLOSSARY OF TERMS

<b>Approved Growth</b>	Additional funding allocated to a service.
<b>Band D Properties</b>	No. of properties within Orkney which are charged Council Tax at the Band D level. Used as the basis for calculating all other Council Tax bands.
<b>Budget</b>	Statement of planned financial resources available to meet organisational objectives.
<b>Council Tax</b>	Established basis of local taxation. Eight separate charging bands, from A to H. All Councils determine their Council Tax level based on the number of Band D Properties.
<b>Discretionary Service</b>	A service which the Council is not legally obliged to carry out.
<b>Efficiency Savings</b>	Cut in spending, usually linked to service reduction.
<b>Financial Ledger</b>	Financial System for recording financial
<b>Finance Settlement</b>	The level of revenue and capital funding received from the Scottish Government to deliver local services.
<b>General Fund</b>	Collective terms given to the service activities for which all local authorities are responsible for.
<b>Grant Aided Expenditure (GAE)</b>	A systematic means of allocating grant funding totals amongst local authorities.
<b>Grant Settlement</b>	See Finance Settlement above.
<b>Harbour Accounts</b>	Collective term given to the financial statements of Scapa Flow Oil Port and Miscellaneous Piers and Harbours.
<b>Housing Revenue Account</b>	Ring-fenced financial statement relating to the management and maintenance of the Council housing stock.
<b>Inflation</b>	Term given to the general increase in prices.
<b>Miscellaneous Piers and Harbours</b>	Financial statement which provides details of services which relate to the Council's piers and harbours.
<b>Movement in Reserves</b>	Term given to the Strategic Reserve Fund contribution.



## GLOSSARY OF TERMS

<b>Non-Domestic Rates</b>	Established basis of local taxation for businesses.
<b>Non-General Fund</b>	Collective term given to Council activities which do not fall within the General Fund and not funded by the government's financial settlement.
<b>Orkney College</b>	Financial statement which provides details of services which relate to the activities of Orkney College.
<b>Revenue Expenditure</b>	Day to day recurring costs of providing services.
<b>Revenue Support Grant</b>	The largest element of the Total Revenue Support and consists of a block grant paid weekly to finance the cost of all General Fund activities.
<b>Ring-Fenced Grant</b>	Grant awarded for a particular purpose. Within the context of this document, refers to the replacement term for <i>Specific Grants</i> .
<b>Scapa Flow Oil Port</b>	Financial statements which provide details of the activities surrounding the Scapa Flow Port operation.
<b>Senior Management Team</b>	Executive Management team consisting of Chief Executive, Executive Directors and Head of Finance.
<b>Single Outcome Agreement</b>	Provides the framework through which the Scottish Government and Orkney Islands Council can achieve a set of mutually agreed high level national and local outcomes.
<b>Spending Pressures</b>	Term given to additional costs being incurred within a particular service area which were not budgeted for.
<b>Spend to Save</b>	Investment in service or project which will deliver permanent revenue savings year on year.
<b>Statutory Service</b>	A service which the Council is legally obliged to carry out.
<b>Strategic Reserve Fund</b>	Fund established through the income generated from the activities of the Scapa Flow Oil Port.

**GLOSSARY OF TERMS**

<b>Total Government Funding</b>	Term given to total revenue funding received from the Scottish Government through the finance settlement. Consists of 3 elements:- Ring-fenced grants, General Revenue Grant and Non Domestic Rates.
<b>Uprating Assumptions</b>	Alternative term for inflationary assumptions.



# Medium Term Financial Strategy 2023/24 to 2027/28

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## Background

The previous Medium-Term Financial Strategy (MTFS) was presented to the Policy and Resources Committee at its meeting of 28 February 2017, covering the period 2017/18 to 2021/22. This Medium-Term Financial Strategy covers the period 2023/24 to 2027/28, which aligns to the Council Plan.

Medium-term financial planning is challenging within our complex fiscal landscape: global economic conditions, political priorities, and local needs must be evaluated, and certain assumptions made to project beyond the 'known' funding period. It serves as a planning document for the use of resources over the medium-term and is a useful tool for planning purposes rather than a definitive statement of resourcing over its term.

The role of the Medium-Term Financial Strategy is to provide a medium-term perspective on the Council finances, supporting a broad approach to budget evaluation and formation.

The Medium-Term Financial Strategy draws information from a variety of policies which have been developed to provide the financial framework within which the Council operates, for example:



In reality the limiting factor for the Medium-Term Financial Strategy is funding, and, as much as the Medium-Term Financial Strategy draws on Council policies and plans, ultimately the funding envelope restricts the ambition of these plans. Political objectives and service improvements generally must be delivered from within existing budgets.

However, taking a longer-term view of the Council's finances over a period of five years allows Members to understand the role that each annual budget setting exercise has in contributing to the Council achieving its corporate objectives and political aspirations whilst securing a financially sustainable Council.

Improved financial planning and financial management of the Council's revenue and capital resources means that services have a longer timescale to plan for future changes in budget levels, as they can see what may happen to budgets through to 2027/28.

Whilst the principal financial focus is on maintaining General Fund services and their associated revenue budgets, linkages are made in relation to the Council's Capital Programme and Non-General Fund Services, where appropriate.

## Principles of the Medium-Term Financial Strategy

- Resources will be redirected within the Council in accordance with a clear strategy based on risk, Council priorities, funding, and performance levels.
- Ongoing reassessment and reconfiguration will determine the sustainable level of expenditure that can be incurred on services over each of the next five years.
- Sustainable use of General Fund balances and strategic reserves to manage the timing of baseline savings.
- Sustainable use of General Fund balances and strategic reserves to invest in income generating opportunities which will help bridge the identified funding gap for each of the next five financial years.
- Phased introduction of identified Service redesign savings to help bridge the identified funding gap.
- A maximum level of capital expenditure that can be incurred each year, recognising that any expenditure over and above what can be funded from General Capital Grant, designated reserves or capital receipts will need to be financed through borrowing, which will in turn create an ongoing revenue cost pressure.

## Current Situation

### The Economy

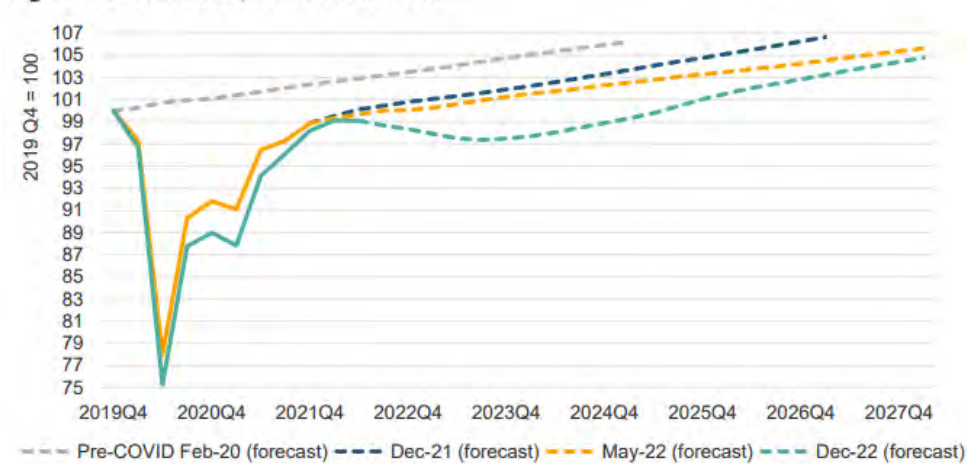
The economy is facing inflation rates not experienced since the early 1980s, with rates being pushed up by supply shortages in fuel and materials, with energy prices and food inflation being of particular concern to the more vulnerable members of our society. The Scottish Government provide much of our funding, and they are unlikely to raise that funding to meet increasing pressures. Ultimately there will be real-term funding reductions. With interest rates at levels not seen since 2008, resulting in increased costs of borrowing, we will need to make difficult decisions to deliver this plan. With political uncertainty and unpredictable international relations there is greater economic, and therefore financial uncertainty over the medium term.

Service pressures and increasing demand for services has meant the Council had to make significant budget savings in response to unprecedented reductions in Government funding since 2011. Brexit, the Covid pandemic, and the cost-of-living crisis have exacerbated the situation. Funding pressures are likely to be extreme during the life of this Medium-Term Financial Strategy.

The outlook for 2023 has improved in recent months however remains subdued. At a global level, some economic headwinds have eased from last year with notable improvements in global supply chains and falls in global commodity price inflation. However, their impacts alongside tighter monetary policy across central banks are expected to weaken growth prospects over the next few years.

At a Scotland level, latest forecasts in March 2023 from the Fraser of Allander Institute predict output to fall 0.7% in 2023 (revised up from -1% in February), before growing 0.9% in 2024 and 1.7% in 2025. The Scottish Fiscal Commission predicts avoiding statistical recession.

Figure 3: Scottish GDP, output and forecast



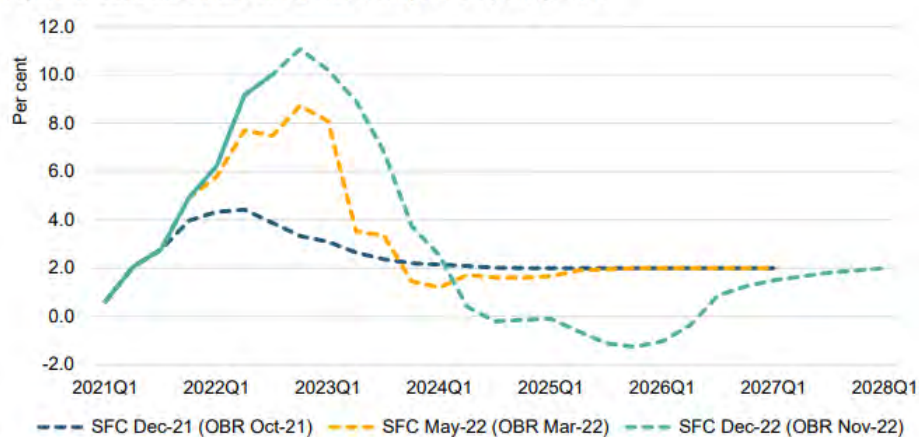
Source: Scottish Fiscal Commission, Scottish Fiscal Commission (2022) Scotland's Economic and Fiscal Forecasts – May 2022 ([link](#)), Scottish Fiscal Commission (2021) Scotland's Economic and Fiscal Forecasts – December 2021 ([link](#)), Scottish Fiscal Commission (2020) Scotland's Economic and Fiscal Forecasts – February 2020 ([link](#)).  
Solid lines refer to output available at time of publication and dashed lines refer to forecasts.

Overall, economic activity has strengthened at the start of 2023 having remained broadly flat over the second half of 2022, resulting in the outlook for 2023 being revised up from previous estimates.

Inflation is measured by the Consumer Price Index. The Consumer Price Index (CPI) rose by 8.7% in the 12 months to April 2023, down from 10.1% in February and from a recent peak of 11.1% in October 2022. The October 2022 peak was the highest annual inflation rate since 1981 (the CPI National Statistic series begins in January 1997).

Inflation is forecast to fall sharply this year; however economic growth is expected to remain subdued as households and businesses continue to face challenges from higher prices and higher interest rates.

Figure 1: Consumer Price Index inflation, year-on-year growth



Source: Scottish Fiscal Commission, Scottish Fiscal Commission (2022) Scotland's Economic and Fiscal Forecasts – May 2022 ([link](#)), Scottish Fiscal Commission (2021) Scotland's Economic and Fiscal Forecasts – December 2021 ([link](#)). Solid lines refer to outturn available at time of publication and dashed lines refer to forecasts.

Scotland's labour market continues to perform strongly with unemployment falling to 3.0% in the period December 2022 to February 2023. High, but falling vacancy rates and recruitment challenges also continue to persist, creating upward pressure on starting salaries and average earnings growth.

## Orkney context

Within Orkney, the funding reduction, together with the need to accommodate service pressures, has seen the delivery of efficiency savings totalling £4.5m over the period of the previous Medium-Term Financial Strategy across the Council's General Fund (GF) services as follows:

Year	Savings
2017 to 2018	£842,000
2018 to 2019	£1,756,700
2019 to 2020	£350,000
2020 to 2021	£1,022,800
2021 to 2022	£573,700
<b>Total</b>	<b>£4,545,200</b>

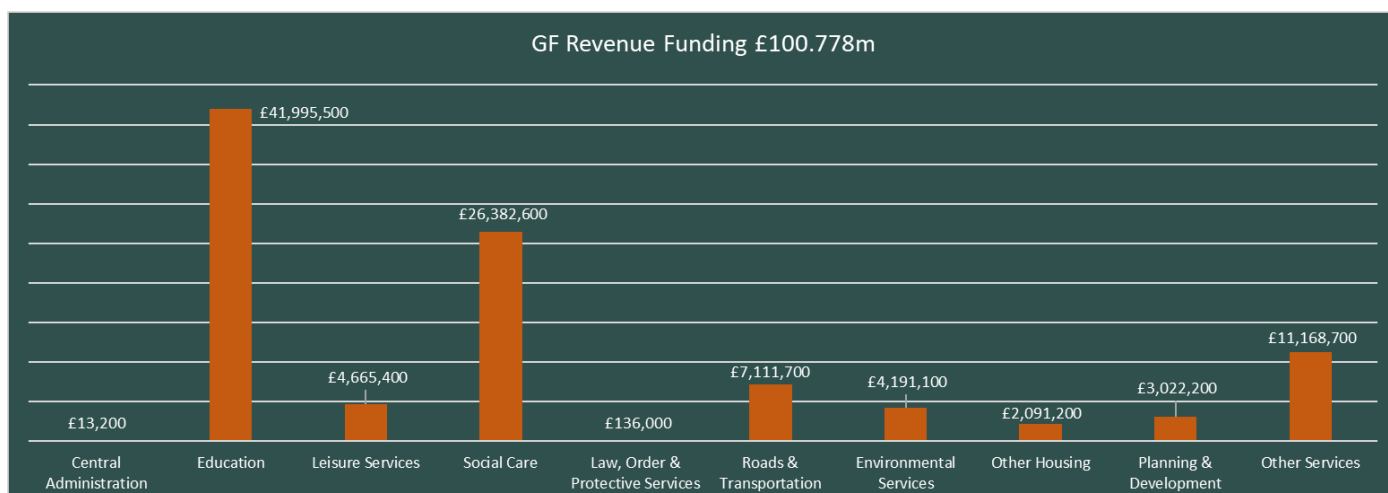


The Council's annual budget uplifts in recent years have reflected a prudent approach, with minimal uplifts due to the constrained financial position. This approach has resulted in all Council services having to find additional efficiency savings within their approved budgets to cover the impact of price increases. This prudent approach has had, and will have, to continue in the 2023/24, and later, budget setting process.

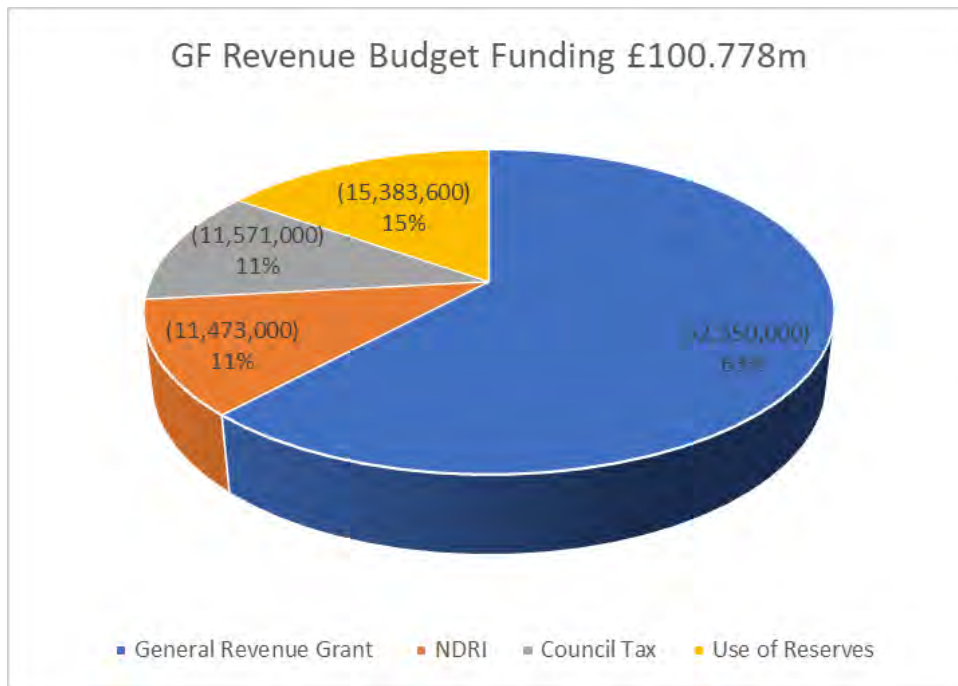
The annual budget process also identifies increases in service demand over and above service budgets. There are also inflationary pressures which must be considered. For modelling purposes, the value of service pressures to build into future projections is very important. Since 2017/18, a total of £34.2m has been added to the baseline budget across the Council's General Fund services as follows:

Year	Inflation	Pressures	Total
2017 to 2018	£532,400	£3,609,200	£4,141,600
2018 to 2019	£1,712,200	£3,305,600	£5,017,800
2019 to 2020	£2,719,600	£1,005,800	£3,725,400
2020 to 2021	£2,813,000	£Nil	£2,813,000
2021 to 2022	£1,689,200	£4,108,200	£7,797,400
2022 to 2023	£1,710,500	£3,103,100	£4,813,600
2023 to 2024	£5,219,000	£705,000	£5,924,000
<b>Total</b>	<b>£16,395,900</b>	<b>£15,836,900</b>	<b>£34,232,800</b>

The 2023/24 General Fund budget of £100.778m is allocated across the following services:



This budget is funded from the following sources:

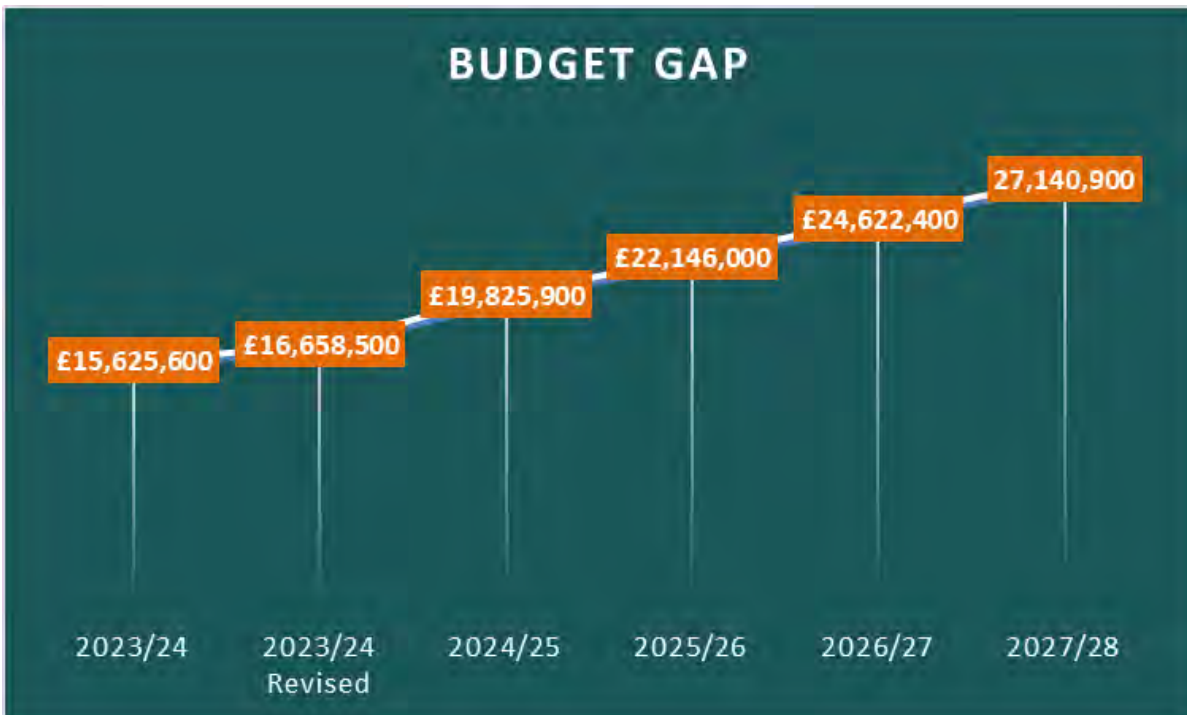


The key financial risk areas facing the Council over the medium term are summarised below:

- Scottish Government funding reductions.
- Pay awards.
- General inflation (including energy costs).
- Ageing population.
- Housing shortages.
- Recruitment and retention.
- Increasing levels of need.
- Increased cost of borrowing.

The 2023/24 budget setting process identified that services must bring forward, and deliver, efficiencies, revenue generations or service reductions during 2023/24 to balance the 2024/25 budget.

The funding gap that the Council could face over the period of this strategy is significant.



The general recognition that further spending reductions need to be considered in a strategic manner and in the context of potential future income streams are evident. This includes the various wind farm projects being progressed by the Strategic Projects team over the medium-to-long term.

The results of a recent public engagement exercise showed a general willingness to:

- Continue to increase income from Council charges in line with CPI.
- Protect essential, statutory, services.
- Review service standards.

However, the budget survey, including several charging lines, received a disappointing 157 responses, representing less than 1% of the electorate.

## Investment returns

Financial markets have been volatile in recent years, the sharp fall in March 2020 was a result of the Covid-19 pandemic, and the subsequent bounce back in 2021 was relatively quick. Analysts are predicting that the bounce back from the war in Ukraine will be slower due to, initially, the supply side economics encountered coming out of Covid (including transportation costs), the fuel and energy costs increases and lastly the wage increases, and cost of living crisis further exacerbating the UK economy. Brexit will also mean the UK will have a slower recovery than European Union partners. As a result, the forecast for recovery of the managed funds is also predicted to be slower, and restoration of fund values have been spread over 24 months – from Quarter 3 2022/23 to Quarter 2 2024/25. The market may however perform better or worse than forecast, and these estimates need to be considered in the context of the uncertainty that remains within the global economy.

The Council aims to achieve the optimum return on its investments commensurate with proper levels of security and liquidity. The risk appetite of the Council is low to give priority to security of its investments. This is in keeping with the nature of the Strategic Reserve Fund, which is to provide for the benefit of Orkney and its inhabitants, whilst having regard to the Fund's long-term commitments in terms of the terminal decline and decommissioning of the Flotta Oil Terminal in the future.

The key issue now is high inflation and the impact it is having on bank base rates, with the Bank of England currently forecast to increase base rates further during 2023, from its current rate of 4.50%, to bring inflation under control.

The ongoing conflict between Russia and Ukraine is still impacting on the world economy, as is the heightened tensions between China, Taiwan, and the United States of America, which has the potential to have wider and more negative economic impact.

## Strategy and Assumptions

A funding gap of £15.6m or 15.5% exists in the 2023/24 General Fund budget, funded by a draw on both General Fund and Strategic Reserve Fund (SRF) reserves. Pressures on investment returns on Strategic Reserve Fund income and falling General Fund balances makes this approach untenable in the medium term.

With savings of £4.5m already delivered since 2017/18, it is accepted that the previous incremental approach to finding service savings is at an end.

Options available to bridge the funding gap are as follows:

- Increasing Council Tax to national average during term of this Council.
- Fee income generation.
- Access external funding streams.
- Lobby for fairer settlement, in total and in focused areas.
- Efficiency measures, and reduction in bureaucracy.
- Service redesign.
- Capacity building within communities – working with NHS Orkney and 3rd sector.
- Recycle in year savings, other reserves, and balances, for example advance use of wind farm revenues from Strategic Reserve Fund.

Financial projections set out in the funding gap graph, above, contain assumptions which in turn bring risks and uncertainties. Changes in these assumptions can have a material effect on the outcome. The projections make assumptions in three broad categories:

- Issues known about or which are reasonably foreseen which create upward cost pressure e.g., pay pressure; indexation; known policy change commitments; etc.
- Issues which can be anticipated as areas of budget risk but where the extent of the risk is uncertain e.g., the cost of the ageing population; waste tonnages; etc.
- Issues which could create cost pressures but are speculative at this stage e.g., national insurance; superannuation; energy prices etc.

With much political and economic uncertainty around both the scale and timing of any funding reductions, it is not possible to provide a definitive medium-term budget. The projections produced contain several assumptions which are considered most likely.

Price increase assumptions	2024/25	2025/26	2026/27	2027/28
Staff costs	2%	2%	2%	2%
Property costs	15%	3%	3%	3%
Budget uplifts	3%	3%	3%	3%
CPI on charges	7%	4%	2%	2%

Notes:

- Staff costs – assuming wage increases will fall back in line with projected inflation.
- Property costs – 15% in 2024/25 represents known pressure re energy costs.
- Budget uplifts – acknowledging we cannot continue to restrict budgets.
- CPI on charges – per CPI inflation, with 2025/26.

It is worth emphasising that assumptions reflecting the best case would produce a budget better than predicted, and assumptions reflecting the worst case would deliver a budget poorer than predicted. Multiple scenario assumptions are limited in their value and are not included in the Medium-Term Financial Strategy and it is expected that readers understand that this is a prediction, and the outcome could be better or worse as more “knowns” are identified.

## Council Tax

The Council Tax level for 2023/24 was recommended by the Policy and Resources Committee on 23 February 2023 and agreed by Council on 7 March 2023. It was also agreed that the Chief Executive should submit a report, to the Policy and Resources Committee prior to setting the budget for 2024/25, outlining a strategy to bring Council Tax up to the national average within the term of this Council.

The Scottish average Council Tax for 2023/24 is £1,410.38. If we assume other councils will have to increase Council Tax by between 5.5 and 8% per annum, to achieve the Scottish average, the Council will need to increase its Council Tax as detailed in following table:

Council Tax	Council Tax Increase 23/24	Band D 2023/24 £	Council Tax Increase 24/25	Band D 2024/25 £	Council Tax Increase 25/26	Band D 2025/26 £	Council Tax Increase 26/27	Band D 2026/27 £	Council Tax Increase 27/28	Band D 2027/28 £
Average	5.40%	1410.38	8.06%	1524.07	7.03%	1631.22	5.52%	1721.20	5.49%	1815.75
Orkney Island Council	10.00%	1369.21	10.00%	1506.13	8.00%	1626.62	6.00%	1724.22	5.30%	1815.60

The assumption being that other authorities will have to table significant increases, as they do not have reserves to draw on, other local authorities below the average are also seeking to meet the average, but as all local authorities increase Council Tax, attaining the average will ultimately see significant rises locally. An increase of 10% in Council Tax levels for 2024/25 would generate approximately £1.1m additional revenue.

## Fee income generation

The Council has budgeted to achieve income of £10m from fees and charges, sales, rents and lettings to external customers in 2023/24. The Council needs to access, perhaps with reference to other local authorities, what we could be charging for but currently do not.

The Council has an approved Charging and Concessions Policy which provides a clear framework to monitor and review service charging. The policy describes several charging options that could increase fee income revenues.

4 ways to increase revenue:

- Increase the number of customers.
- Increase the average transaction size.
- Increase the frequency of transactions per customer.
- Raising prices.

Services need to assess the unit costs for each service delivery and seek to maximise the return to the Council. They also need to have a pricing strategy for the revenue streams which achieve the desired outcome for the service and ensure the sustainability of the Service provision, and ultimately Council finances.

The Corporate Charging Consultative Group was established to review the charging policy and consider changes to existing charges and where appropriate the introduction of new service charges. It has a key role to play as the Council looks to increase the level of income generated through charging to recover a greater proportion of the cost of providing certain services thereby reducing the need for service reductions elsewhere.

## Access external funding streams

The Council will continue to make the case for additional external funding wherever possible to reduce the net cost of Council services. Applying for specific grant funding for revenue and capital spend needs to be maximised, to reduce the borrowing requirement on capital projects, and to protect Council budgets.

The employment of dedicated grants officers may, quite quickly, pay for itself as there is an 'art' to completing successful funding applications that, as a Council, we need to improve on.

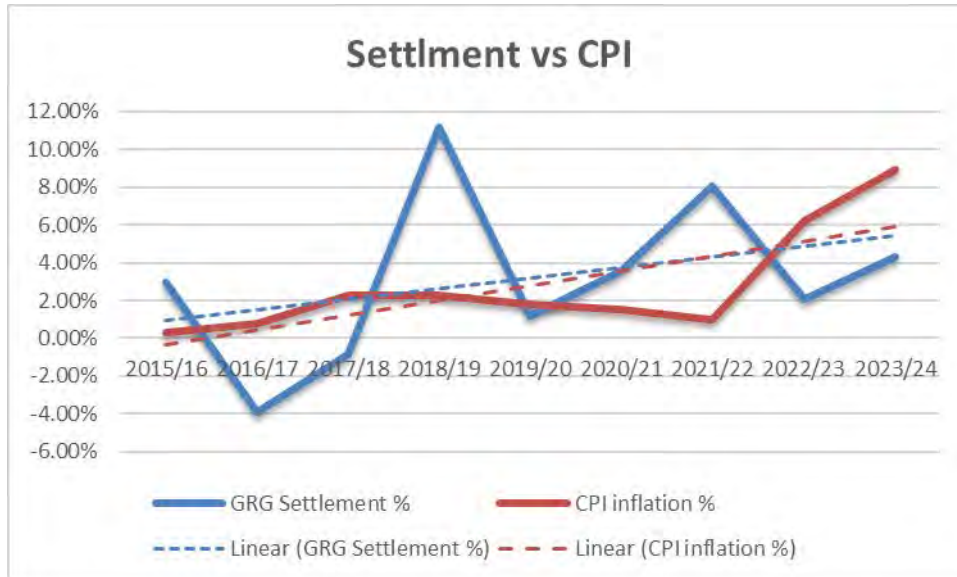
## Lobby for fairer settlement

Longer term, there will be an ongoing dialogue with Scottish Government to ensure a fair settlement for Orkney. Orkney is the poor relation when measured against other island groups. Lobbying to the Scottish Government should be done in a focused, and in total to attempt to reduce the disparity.

Per Head Difference	Total Revenue Funding £'000	Ferries Grant £'000	Assumed Council Tax £'000	Net of Ferries & C. Tax Funding £'000	Population #	Per Head £
Orkney	89,066	13,402	8,272	67,392	22,540	2,990
Shetland	102,757	17,496	8,333	76,928	22,940	3,353
Eilean Siar	108,270	0	9,666	98,604	26,640	3,701

A focused analysis of the settlement figures against existing service costs will identify specific areas where the Council, its location and/or demographics, result in disproportionate funding shortfalls. A strategic approach to lobbying the Scottish Government may be beneficial.

It is unlikely that the Scottish Government settlement will match in real terms the funding pressures faced by the Council, but it is not unreasonable to assume a cash increase over the period of the Medium-Term Financial Strategy, this is estimated at 1% increase year on year. In addition, the £811,000 of General Capital Grant Scottish Government “fix” for the 2022/23 pay settlement will revert to revenue funding in 2024/25.



The above graph shows that the settlement has more or less ran alongside CPI historically, albeit in recent years the settlement has failed to keep up. It should also be noted that the peaks in 2018/19 and 2021/22 reflect the ring fencing of certain funding streams – and therefore limiting the ability of the Council to allocate resources to meet local need. In real terms the General Revenue Grant (GRG) has reduced in value.

The "New Fiscal Framework", which has been much talked about but so far, has not delivered many new funding streams.

In accordance with the Scottish Government Medium-Term Financial Strategy (May 2023), the Scottish Government is expecting real terms reduction in the resource Block Grant of 0.1% in 2024-25, and a small real terms increase of 1.1% from 2025-26 onwards. In total the Scottish Government expects its overall funding resource to grow by 6.8% in real terms from 2023/24 to 2027/28. However, its spending requirements indicate that there is a funding shortfall of 2% (£1 billion) in 2024/25 rising to 4% (£1.9 billion) in 2027/28.

The pressures are even worse for capital, where we are facing a 7% real terms fall in our Barnett capital funding over the medium-term between 2023-24 and 2027-28, with around a 16% gap in 2025/26.

Protectionism of some services further limits local solutions to the funding shortfall.

## Efficiency measures

There will be a need for services to continue to find savings and efficiencies. However, given the level of savings delivered through the Change Programme, and subsequently, since 2011, it is anticipated that significant service redesign is required to continue to meet the needs of the people of Orkney within the funding available.



### A better way to create efficiencies:

- Can we restructure services to take advantage of current and projected trends?
- Understand which activities drive value.
- When cost cutting in existing functions is appropriate, explore both radical approaches to restructuring and more traditional tactics.
- Don't overlook the substantial benefits that can come simply from identifying key activities and making them more effective.

There is also a requirement to review, update, replace or remove significant policies, procedures, and processes (including reviewing risk assessments) which stifle the effectiveness and creativity of our staff – and in turn restrict efficient service delivery. Many require updating to align with technological advances and the enhanced capabilities of IT systems, or combat recruitment issues.

Some processes have been built up over 50 years and need overhauled and brought up to date, with deference to governance and scrutiny requirements, without being onerous, inefficient and expensive to administer.

Reducing the friction created through bureaucracy will speed up the Council dynamic. Officers want autonomy and trust. The Council needs a way to let officers move quickly and make decisions. Giving officers access to holistic and homogeneous systems will create efficiencies which, over time, should deliver crystallising savings.

<b>Information systems</b> <ul style="list-style-type: none"> <li>• Need to be up to date with technological developments</li> </ul>	<b>Systems which interact with each other</b> <ul style="list-style-type: none"> <li>• Need to share data with minimum intervention</li> </ul>	<b>Reports generated from systems</b> <ul style="list-style-type: none"> <li>• Need to remove manual manipulation</li> </ul>	<b>Analysis tools</b> <ul style="list-style-type: none"> <li>• Need to be able to run effectively from data exported</li> </ul>	<b>Manual systems</b> <ul style="list-style-type: none"> <li>• Need to be stripped down and build up again where/if required</li> </ul>
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## Service redesign

There is an opportunity to redesign services in the post COVID era. Increased use of technology will give services the ability to focus the resources in the correct areas and take account of changes in the way stakeholders work, rest and play, for example, the impact of hybrid working, or the changing demographics of the community. This will include an integrated approach to software development which makes the performance of tasks more intuitive for both internal and external users.

Is the current operating model fit for purpose:

- An effective operating model is a key element to create value and deliver services in constantly changing environment.
- It should be based on strategic direction not legacy.
- Top-down design; bottom-up validation.

Services should consider the service experience through the customer's eyes.

Effective data sharing with other local authorities, particularly other island authorities, may reveal conflicting service delivery methods which we can learn from.

Ask ourselves “why does the OIC exist?” If we were redesigning services from the bottom-up what would the provision look like, and what would the Council add in over and above the minimum requirement for that service's delivery?

## Building capacity within communities

The Community Empowerment (Scotland) Act 2015 introduces a range of opportunities for communities to become more engaged and involved in the delivery of local services. For example, communities can request property asset transfers to take direct responsibility for Council properties for community purposes. Communities can also make participation requests where it is felt that the voices of certain communities are not being heard.

The significant demographic pressures which public bodies face are particularly acute in Orkney. Increased community, third sector and voluntary participation will be necessary to manage the expected increase in demand for services that will materialise. With significant synergy and overlap in service provision within Orkney by the Council, NHS Orkney and the third sector, there is room for more joined up working. This will require re-prioritisation of resources to provide more integrated and outcome-focussed services which will ensure that the reducing public resources available will deliver the value the Council seeks through its partnering arrangements.

## Use of reserves and balances

The pressure to draw more from reserves to preserve services and jobs is recognised. With volatile Strategic Reserve Fund investment returns in recent years, and with the value below the Council's agreed investment floor valuation, it is not possible to adopt a higher risk strategy and increase the draw on reserves.

Any additional contribution sourced from the Strategic Reserve Fund will further cede ground against the Strategic Reserve Fund floor. Investment value 'bounce back', and oil port surpluses being realised at projected levels, will have a significant bearing on whether headroom is restored over the next five years.

The Council has General Fund reserves consisting of non-earmarked and earmarked reserves. As part of the annual budget setting process these reserves are reviewed to assess the appropriateness of maintaining each of these earmarked balances. During the 2023/24 budget setting process £10.6m of earmarked reserves were returned to non-earmarked reserves. It is anticipated that the introduction of new charges, efficiencies or

service redesign will generate in-year savings that can be recycled for the 2024/25 budget onwards.

The Council can utilise its reserves and balances to invest in projects and initiatives to generate ongoing investment income, with such investments being assessed on a rate of return basis. The wind farm developments being developed by the Council are expected to generate a return, albeit only from 2027/28 (or 2028/29) onwards. Given the pressures faced by the Council it could decide to advance amounts from the Strategic Reserve Fund to meet current need.

Any residual General Fund balances identified through the review process in future years will be redirected before consideration of any additional contributions are made from the Strategic Reserve Fund.

### Service pressures and service growth

Service pressures and a desire to grow services is included in every strategy and plan generated. It is expected that throughout the period of this Medium-Term Financial Strategy any pressures or growth ambitions are achieved from within approved budgets, in addition to generating budget underspends which can be allocated corporately to ensure the delivery of all Council services.

Only in very exceptional circumstances should service pressures or growth be approved without being self-funded or able to secure ongoing external funding.

### Budget allocation

In order to deliver a fair and systematic approach to the allocation of financial resources across the Council, it is necessary to analyse key resource information to ensure that future service budgets better reflect the relative importance of such information.

Four key elements are used to assist in decision-making about the future allocation of resources:



Risk (including statutory, reputational, and political risk) is seen as a significant element. Some services must be delivered by law, however, significant discretion over the level of service exists, with some services having more scope than others to reduce current service levels before a critical level is reached in terms of capacity to deliver even a basic level of service or fail to meet their statutory obligations.

Council Priorities are very important in shaping local services to local needs. However, the flexibility to redirect resources away from other statutory requirements, ring-fenced funding and Scottish Government policies and priorities is limited.

Budget to Funding can be explained as the level of funding provided through the settlement which should be closely linked to how much is spent on a particular service area, however, factors such as demography, need and other funding pressures are also considered. For example, some benchmarking information might be readily available to show how the Council compares with other local authorities - number of child placements, cost of child placements, number and cost of independent living packages with 2 to 1 or more support, spend for km of road, cost per child for education, etc.

Councils have some discretion to reallocate funding based on their local priorities and this is reflected in the current allocation of budget within the Council which has evolved over many years through political choice during the budget setting processes.

Performance levels should be kept under review. The Council must continue to deliver the best possible services from within the resources made available to it and look for continuous improvement wherever possible. The ability to achieve high performance may reduce, however, as funding levels reduce.

With reduced funding levels and a mix of performance levels across Council services, there could be a need to redirect resources from areas of very high performance to areas where performance needs to improve. It is also important not to create a culture in which poor performance is considered the norm and is rewarded.

## Non General Fund

The following section explains, subject to the general strategy and assumptions, outlined above, how other sections of the Council's finances are expected to perform.

### Treasury management

The Council is required to operate a balanced budget, which broadly means that cash raised during the year will meet cash expenditure. Part of the treasury management operation is to ensure that this cash flow is adequately planned, with cash being available when it is needed. Surplus monies are invested in low-risk counterparties or instruments commensurate with the Council's low risk appetite, providing adequate liquidity initially before considering investment return.

The second main function of the treasury management service is the funding of the Council's capital plans. These capital plans provide a guide to the borrowing needs of the Council, essentially the longer-term cash flow planning to ensure that the Council can meet its capital spending obligations. This management of longer-term cash may involve arranging long or short-term loans or using longer term cash flow surpluses. On occasion any debt previously drawn may be restructured to meet Council risk or cost objectives.

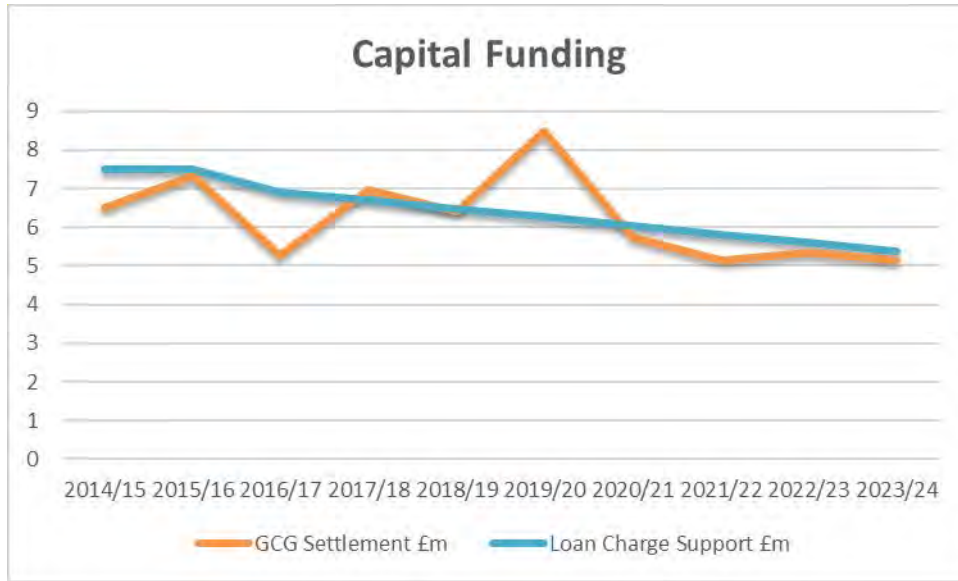
The Council agrees a Treasury Management Strategy annually. It details who the Council can invest with and the maximum amount that can be invested. These limits are based on credit ratings supplied by independent credit rating agencies.

The Local Government Investment (Scotland) Regulations 2010 came into force with effect from 1 April 2010 and permits local authorities to make investments subject to them gaining the consent of Scottish Ministers. Finance circular 5/2010 subsequently set out the terms of that consent and requires local authorities to "have regard to" the 'Prudential Code for Capital Finance in Local Authorities' and the Treasury Management in the Public Services: Code of Practice and Cross-sectorial Guidance Notes' when managing their investments.

### Capital programme

Capital investment priorities are based upon Corporate Asset Management Planning principles. CIPFA's (Chartered Institute of Public Finance and Accountancy) Prudential Code for Capital Finance sets out a best practice approach for determining a capital investment strategy and aims to ensure that spending plans are affordable, prudent, and sustainable. The Code requires councils to take account of asset management and option appraisal factors to comply with Best Value. A long-term capital strategy will be developed to improve forward planning beyond the current timescale of the rolling 5-year capital programme.

When the Council takes on additional borrowing to fund capital expenditure it must be sure that it can afford to meet the principal and interest repayment costs. The following graph shows the decreasing support in General Capital Grant (GCG) and Loan Charges support provided by the Scottish Government in the annual settlement.



Falling Loan Charges support means that, after the application of grant funding contributions, the cost of new investment in service infrastructure will require to be funded from efficiency savings and/or income generation going forward. Loan charges are not charged direct to individual services but managed as a corporate cost.

The Council's existing capital programme includes approved capital project expenditure of £61,538,000 over the 3-year period 2023 to 2026 which, after allowing for £45,449,000 in respect of use of reserves, capital receipts, capital grants and revenue contributions, leaves an identified capital financing borrowing requirement of £16,089,000.

The capital programme is currently being developed for future years. Revenue implications of the Capital Programme should be incorporated into future years' revenue budgets to fully integrate the revenue and capital budget processes. Preference should be given to those projects which deliver revenue savings and can be crystallised into revenue budgets.

The Council's net capital financing requirement is forecast to increase from £66,335,000 to £74,359,000 over the 3-year period from 2023 to 2026, being a net increase of £8,024,000 after allowing for the repayment of principal.

The Council's authorised limit for external debt is scheduled to be maintained at £85,000,000 over the 3-year period 2023 to 2026 and the operational boundary for external debt is also being maintained at £70,000,000 across the same period. As a key prudential indicator, the authorised limit represents a control on the maximum level of borrowing and as a limit beyond which external debt is prohibited. This limit is set and revised by the Council. As such, this represents a level of external debt that could be afforded in the short term but is not sustainable over the longer term. The graph above shows cash reductions in the General Capital Grant, and Loan Charges support, in addition to real term reductions.

## Housing Revenue Account

The Housing Revenue Account expenditure budget for 2023/24 is set at £4,367,400, an increase of £156,300 or 3.7% over the previous year's figures. The Housing Revenue

Account is financed almost entirely by rents and other charges paid by Council tenants and cannot be funded in any way from the General Fund and revenue raised through the Council Tax.

The Council is required to maintain a separate Housing Revenue Account covering income and expenditure in respect of specified houses, buildings, and land. There is a legal requirement for Housing Revenue Account income and expenditure to be in balance at the end of each financial year.

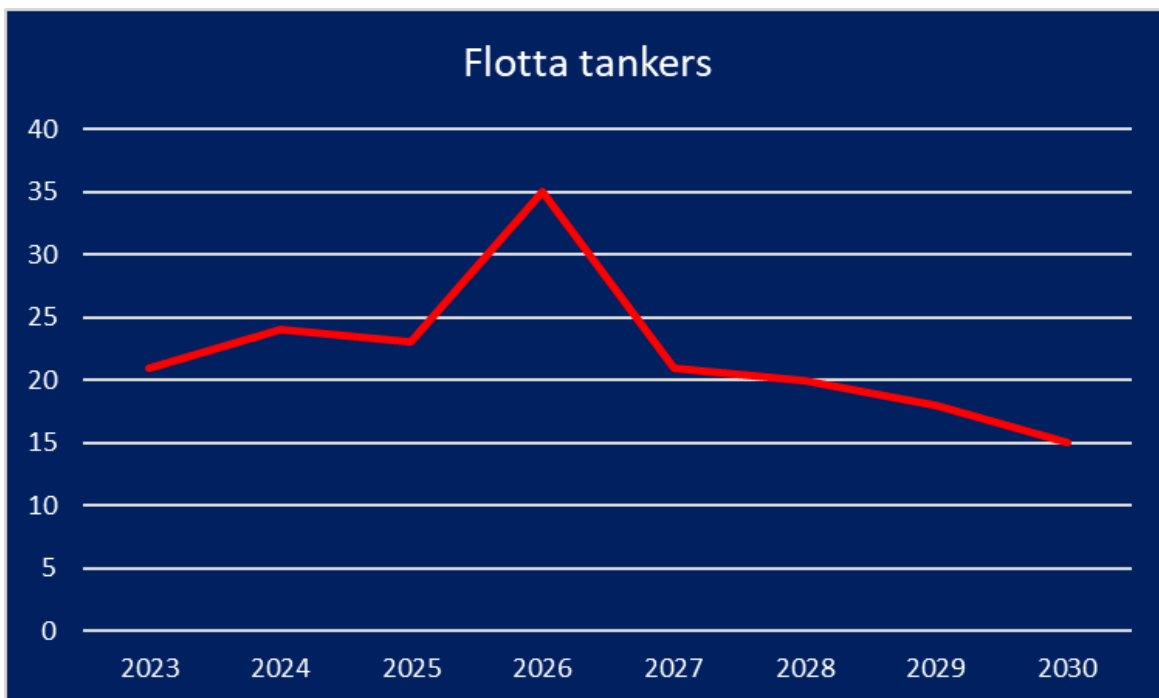
The Housing Revenue Account capital programme must be met from existing resources or funded through prudential borrowing. The Loan Charges budget in respect of repayment of debt has decreased by £6,300 to £1,718,400 for 2023/24.

## Scapa Flow Oil Port

The Council maintains a separate trading account for Scapa Flow Oil Port in terms of Section 67 of the Orkney County Council Act 1974 which requires the Council to keep separate accounts in respect of the harbour undertaking to distinguish capital from revenue and income from expenditure.

The current Flotta Oil Terminal operator requires a 24-hour, seven day per week harbour operation to facilitate tanker movements. From the point of view of the Council, this means that there is a requirement to continue to resource this activity accordingly to maintain an appropriate level of service.

The income levels for the Scapa Flow Oil Port account are dependent on tanker throughput. The current terminal operator has provided estimates of tanker numbers, which indicate a decrease in the number of tankers from historic levels. The income projections for 2023/24 were based on tanker predictions of 21 tankers for the year.



In general, Scapa Flow Oil Port is expected to trade profitably and deliver a return to the Strategic Reserve Fund. A net income budget of £211,000 was set for 2023/24.

## Miscellaneous Piers and Harbours

The Council maintains a separate trading account for Miscellaneous Piers and Harbours to distinguish it from the General Fund services. This is to demonstrate to harbour users that the dues paid for using the Council's piers and harbours is ring-fenced for the provision of harbour services or applied to the maintenance of the piers and harbours. A budget surplus of £1.66m is anticipated for the Miscellaneous Piers and Harbours Account for financial year 2023/24.

Income projections for the account are based on a similar level of trade to previous years with the application of increased charges in line with the budget strategy. In recent years, the level of cruise liner visits heavily influences the level of harbour operations the Harbour Authority can undertake. A forecast 222 liners are expected in Orkney in 2023, how the Council can maximise the benefit the passenger footfall creates and meet the costs of the wider impact to Council Services is under investigation.

Miscellaneous Piers and Harbours are required to operate within their budget provision and any surpluses built up over previous periods.

## Orkney College

Unlike most other colleges of further and higher education, Orkney College remains part of Orkney Islands Council. The expenditure budget for 2023/24 is £6,101,500, an increase of £63,700 on the previous year. This is matched by increased income from fees and charges and grant funding.

Orkney College is an academic partner in the University of the Highlands and Islands although it is incorporated under the Council.

The Post 16 Education (Scotland) Act 2013 established Regional Strategic Bodies, which receive funding from the Scottish Funding Council. UHI, as a Regional Strategic Body, is the principal funder of Orkney College. In addition, Orkney College claims grants from various external bodies such as Highland and Islands Enterprise, Skills Development and the Student Awards Agency for Scotland.

Orkney College aims to realise a surplus each financial year or at the very least to achieve a break-even position.

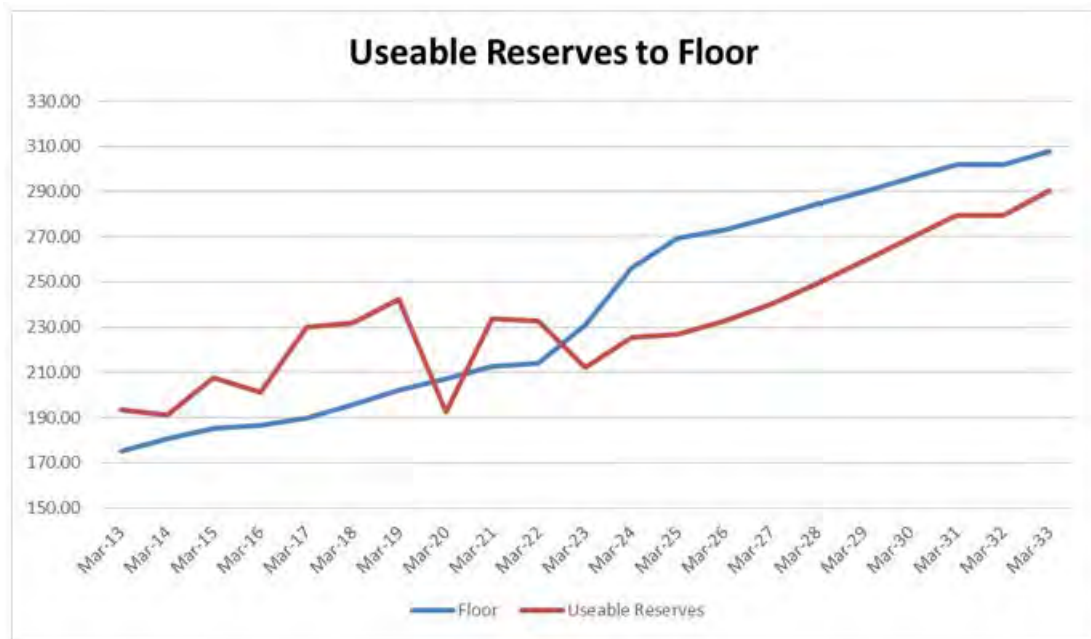
## Strategic Reserve Fund

The Council considered the Strategic Reserve Fund revenue budget in December 2022. The approved contribution from the Strategic Reserve Fund for 2023/24 was set, together with indicative budgets for 2024/25 and 2025/26, at £6.35m.

In setting a budget for financial year 2023/24, it was accepted that the "floor" for the Strategic Reserve Fund, £230,978,000, had already been breached, and as such the General Fund contribution from the Strategic Reserve Fund should be reduced in line with



the Investment Strategy Review carried out by Hymans Robertson in May 2021, to £6,350,000.



Considering performance of the Strategic Reserve Fund investments, the Strategic Reserve Fund long term projections limit the contribution to £6.35m throughout the period of the Medium-Term Financial Strategy.

The contribution to the General Fund from the Strategic Reserve Fund is treated as a funding source and allows the Council to supplement the funding received from the Scottish Government and the taxes raised locally from Non-Domestic Rates and Council Tax.

## Orkney Islands Council Pension Fund

The Council is the administering authority for the Orkney Islands Council Pension Fund. As with all other service areas, a revenue budget has been prepared and approved.

The main expenditure items are staff costs, third party payments for the pension fund software system and professional advisers' costs.

An actuarial valuation of the assets and liabilities of the Pension Fund, required every third year by the Administration regulations, is currently being undertaken. The results of this valuation could result in higher/lower employer contributions required from the Council.

Early discussions with the Council's actuaries show favourable funding levels which could deliver cash savings. A 1% reduction in the employers' rate would equate to a saving of approximately £0.84m to the General Fund.

## Reserves strategy

In determining long term financial plans and preparing budgets, the Council needs to consider the establishment and maintenance of reserves in accordance with its statutory powers. Reserves can be held for three main purposes:

- Working balances to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of General Reserves.
- A contingency to cushion the impact of unexpected events or emergencies – this also forms part of General Reserves.
- A means of building up funds often referred to as Earmarked Reserves, to meet known or predicted liabilities.

The General Fund Reserves Strategy was reviewed by the Policy and Resources Committee in February 2023. As at 31 March 2022, the Council held reserves and balances totalling £44,273,000.

As a result of the review, £10.6m of previously earmarked General Fund balances were to be reprovioned as non-earmarked General Fund balances.

Balancing the annual budget by drawing on general reserves may be viewed as a legitimate short-term option; however, it is not normally prudent for reserves to be deployed to finance recurrent expenditure. The Chartered Institute of Public Finance Accountants (CIPFA) has commented that local authorities should be particularly wary about using one-off reserves to deal with shortfalls in current funding.

There is no generally recommended target level of uncommitted General Fund Reserves although local authorities do tend to have a target range of between 2% to 4% of their net revenue expenditure. The review of the Reserves strategy agreed the non-earmarked General Fund balance be set at 2% of the 2023/24 revenue budget as a contingency for in-year pressures.

## Mind the gap

Taking the starting position, identified above, how will the Council achieve a balanced budget over the medium term?

Mind the gap	2023/24 Revised	2024/25	2025/26	2026/27	2027/28
Shortfall with base assumptions	£16,658,500	£19,825,900	£22,146,000	£24,622,400	£27,140,900
SRF Contribution	(6,350,000)	(6,350,000)	(6,350,000)	(6,350,000)	(6,350,000)
GF Reserves & Balances	(9,275,600)	(456,200)	344,800	111,400	
Council tax increases		(1,132,900)	(2,129,800)	(2,937,300)	(3,693,400)
SG settlement increase		(1,559,600)	(2,323,800)	(3,095,600)	(3,875,200)
<b>Sub-total</b>	<b>£1,032,900</b>	<b>£10,327,200</b>	<b>£11,687,200</b>	<b>£12,350,900</b>	<b>£13,222,300</b>

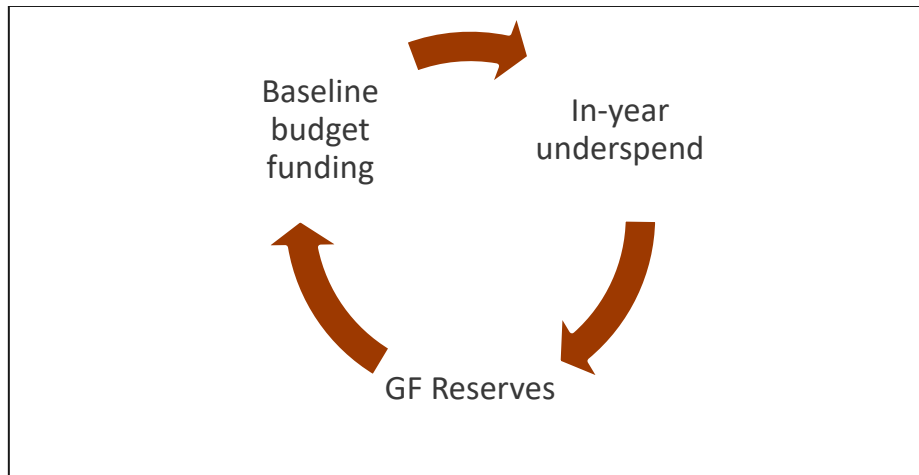
The 2023/24 revised budget reflects the proposed 2023/24 SJC (Scottish Joint Council) and Teachers' pay settlement, and funding award; and one-off items included in the 2023/24 budget setting process.

Mind the gap	2023/24 Revised	2024/25	2025/26	2026/27	2027/28
<b>Sub-total</b>	<b>£1,032,900</b>	<b>£10,327,200</b>	<b>£11,687,200</b>	<b>£12,350,900</b>	<b>£13,222,300</b>
Advance SRF re Wind Farm				(2,000,000)	(2,000,000)
New Charges	(927,200)	(2,890,900)	(4,160,600)	(6,588,800)	(7,566,000)
Efficiencies & Service Redesign	(1,000,000)	(4,690,200)	(4,571,600)	(4,690,500)	(4,775,600)
Net GF Reserve Movement	894,300	(2,746,100)	(2,955,000)	928,400	1,119,300
<b>Sub-total</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>

New charges include legislative changes, for example, transient visitor levy, and increased Council Tax changes for second and empty homes. Also exploring cruise liner visitor charges to meet General Fund infrastructure challenges, or how income from Scapa Flow Deep Water Quay can be transferred to Strategic Reserve Fund, and onwards to fund General Fund services. It also includes service reviews of current charges, and ensuring the Council charges where it is able, for example Telecare charges, and day care charges.

Finding innovative solutions to reduce service costs and/or increase revenues is paramount.

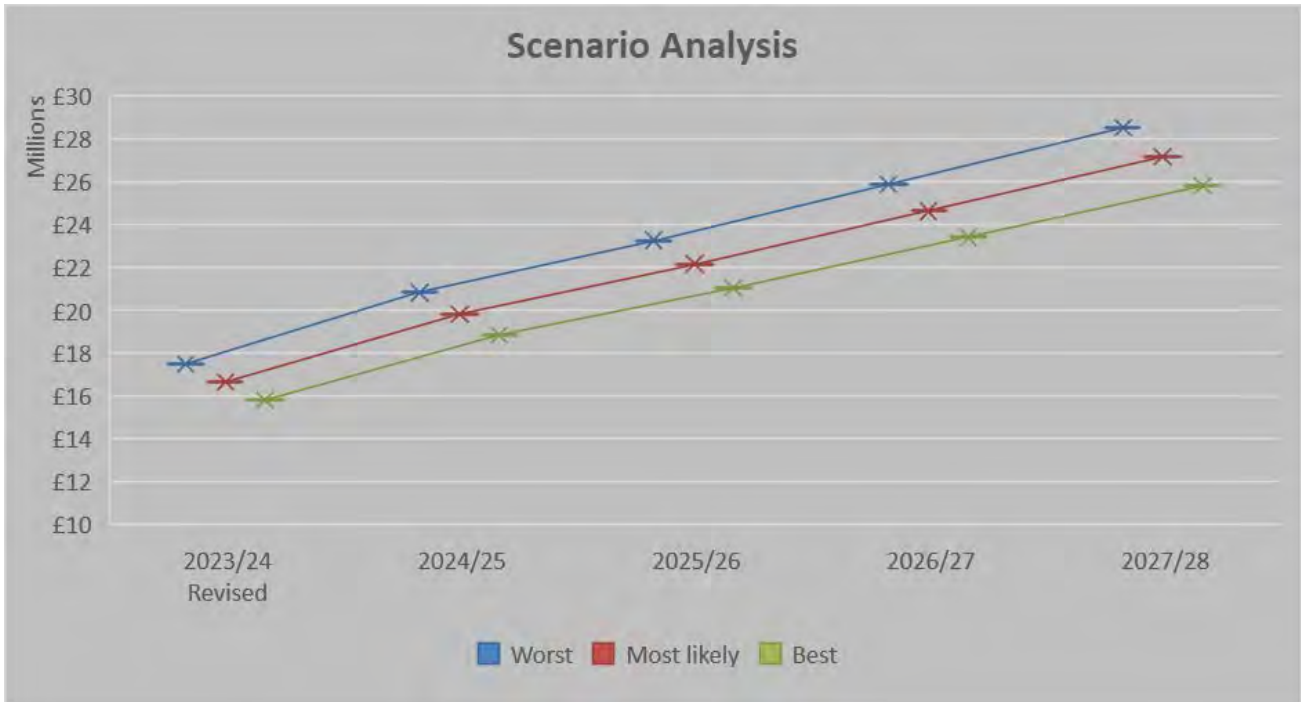
Service Redesign and Efficiencies will require Services to minimise spend over a number of years, deliver actual cash savings as well as improved operating processes which will ensure service provision is not significantly impacted, whilst reflecting the changing service user needs.



Maximising recurring cash savings in 2023/24 will reduce the impact of strategic service redesign changes that will be required from 2024/25 onwards.

The General Fund Reserve movement reflects a rolling level of General Fund reserves, which per recent policy seeks to maintain the balance at 2% of net revenue budgets. From 2026/27 onwards, the more prudent approach of up to 4% of General Fund reserves should be restored.

The risks associated with the assumptions in the Medium-Term Financial Strategy include forecast error, economic performance (including inflation assumptions), changes to Scottish Government spending, political pressure, and demand-led need. The following scenario analysis, very basically, illustrates the variation that could occur.



YEAR	2023/24 Revised	2024/25	2025/26	2026/27	2027/28
<b>Worst</b>	£17,491,400	£20,817,200	£23,253,300	£25,853,500	28,497,900
<b>Most likely</b>	£16,658,500	£19,825,900	£22,146,000	£24,622,400	27,140,900
<b>Best</b>	£15,825,600	£18,834,600	£21,038,700	£23,391,300	25,783,900

To be successful this Medium-Term Financial Strategy requires corporate acceptance across the Council, from elected members down, and from front line staff up.

Other local authorities are quite clear that they are looking at stopping services and consequent staffing reductions. Unlike other local authorities, Orkney is not proposing a list of closures and cuts immediately, but ultimately savings generated through “efficiencies and service redesign” will incorporate some closures or cuts brought forward by Services.

Failure to generate underspends in 2023/24 and 2024/25 may well result in more extreme measures being required. The Medium-Term Financial Strategy has to remain agile and reactive to changes in assumed data, this will be reflected annually in the budget setting process.

## Summary

The Medium-Term Financial Strategy has been prepared against a background of significant challenges facing the Council finances. The growing contribution from reserves to meet in-year service costs is no longer sustainable, and baseline budgets need to return closer to funding levels.

The Medium-Term Financial Strategy covers a five-year period for which Government spending plans have yet to be finalised. Funding beyond 2023/24 is still uncertain although it is assumed that real term reductions in both General Revenue Grant and General Capital Grant will continue to add pressure to local authority finances. The Medium-Term Financial Strategy identifies a “likely” funding gap from 2023/24 to 2027/28.

The financial context is increasingly challenging, but the Council has a track record of identifying, delivering, and achieving budget out-turn within the approved budgets supported by a framework of effective financial planning. This approach will need to continue to ensure that a sustainable medium-term financial position can be maintained.

The Medium-Term Financial Strategy requires services to maximise income streams, minimise costs and redesign services which will feed into the budget setting process and help towards bridging the funding gap.

The Council will ensure that it maintains support to priority front-line services, and it will seek to prioritise those services that are most needed. The Council needs to be satisfied that reducing resources are used to maximum effect and allows the Council to continue to deliver services to users at acceptable performance levels. It will also allow the Council to develop new and better ways of working and improve the efficiency of services it provides.

The ongoing sustainability of the Strategic Reserve Fund is however fundamentally important to the future delivery of services in Orkney and therefore any contributions must have due regard to the long-term sustainability of the Strategic Reserve Fund. Until such time as investments recover from current economic shocks, the Strategic Reserve Fund is operating below the floor established by current policy.

Without the previous draw on the Strategic Reserve Fund, the Medium-Term Financial Strategy requires a process of recycling savings and General Fund reserve balances to achieve the balanced budgets in the medium-term.

This Medium-Term Financial Strategy’s obligations remain broadly similar to the 2017/18 to 2021/22 strategy, namely:

- To increase Council Tax to national average during term of this Council.
- To maximise fee income generation.
- To maximise external funding streams.
- To continue lobbying for fairer a settlement from the Scottish Government.
- To continue to search for efficiencies.

- To continue to look at the way we deliver our services, including innovative service redesign.
- To continue to build capacity through effective partnership working.
- To continue to ensure that the draw on reserves is sustainable.
- To limit any Service growth to cases where very exceptional circumstances arise.

The Corporate Leadership Team will review the strategy in conjunction with the annual revenue budget setting process. The strategy will be reviewed periodically to ensure that it continues to be aligned to overall Council objectives and priorities and that the Council continues to be able to set a balanced budget year on year.

## ORKNEY ISLANDS COUNCIL - CAPITAL PROJECT APPRAISAL PROCESS

### Capital Project Appraisal – Stage 2

Capital Programme:	General Fund – Airfield Terminal Building Replacement Programme
Client Service:	Marine Services and Transportation
Project Name:	Airfield Terminal Building Replacement

#### 1. Background

- 1.1. Orkney Islands Council owns and operates six airfields on the Outer North Isles of Eday, North Ronaldsay, Papa Westray, Sanday, Stronsay and Westray. The Council has a commitment to the Civil Aviation Authority (CAA) as part of the airfield operating licence to continuously improve and update the airfields. An integral part of this improvement is the commitment in the North Isles Airfields Strategy to update the terminal buildings. Delays or failure to deliver an improvement programme jeopardises the operating licence with the risk of subsequent loss of the critical lifeline air service for island communities, that the terminals and CAA licence supports.
- 1.2. A report was presented to the Development and Infrastructure Committee on 15 February 2022 to consider a Stage 1 Capital Project Appraisal in respect of the proposal to provide new airfield terminal buildings at Eday, Papa Westray, Stronsay and Westray. Approval was given to submit a Stage 2 Capital Project Appraisal to the Policy and Resources Committee.
- 1.3. Engineering officers have carried out site visits, considered the required location and orientation of each new terminal building and have completed revised plans of the terminal building as well as external infrastructure requirements such as new parking and EV charge points. The draft airfield terminal plan, specification and layout by island are attached at Annex 1.

#### 2. Options Available

- 2.1. The improvement programme in recent years has seen the Council provide new airfield terminal buildings meeting CAA requirements at North Ronaldsay and Sanday. The terminal buildings at Eday, Papa Westray, Stronsay and Westray are 30 plus years old and do not meet current guidelines, with building fabric beyond its life expectancy, mixing passengers with operations and inadequate toilet facilities. These are critical pieces of island transport infrastructure which support the lifeline air services for residents, the local economy and are main gateways and orientation points for visitors to the islands.



- 2.2. Refurbishing the existing infrastructure has been considered but there are several disadvantages and limiting factors, such as limited scope for improving the passenger experience and future proofing. In addition, the location of some of the buildings do not meet current CAA standards as the end of the runway cannot be viewed from the terminal building in some locations. There is also a need to segregate the operational activity of the Airfield Rescue and Fire Fighting Service from the public area.
- 2.3. The improvement programme needs to be progressed to bring the buildings up to current standards from the poor condition of the existing infrastructure. External grant funding has been applied for, with a match funding requirement from the Council. The bid submitted during 2023/24 to the Islands Infrastructure Fund was unsuccessful however it is proposed that a further bid be submitted during 2024/25.
- 2.4. Doing nothing is not a long-term option as this risks the operational certification for the airfields which have older terminal buildings. The preferred option is therefore to replace the old buildings with compliant new buildings.

### **3. Delivery**

- 3.1. The scale, nature and simple construction methodology of the new airfield terminal buildings will ensure that the contract can be delivered by a wide range of contractors. With the islands location of the airfield buildings there may however be procurement challenges in securing a contractor. As well as programme contingencies, cost contingencies have been factored into the estimates to account for the increase cost of isles working, the bouyant local construction market and the recent tender price inflation.
- 3.2. A detailed pre-works project programme has been developed by the construction design delivery team which has time contingency built in. The programme covers the core delivery activities from completing the detailed design, currently in progress, planning and building warrant approvals, construction procurement, contract award and construction duration. A late November 2023 date for contract signature should be achievable.
- 3.3. In line with the construction programme the target for submitting the planning application is June 2023 and the outcome is expected by August 2023. There has been informal discussion with the Planning Authority and the design solution reflects the Planner's comments.

### **4. Islands Programme 2023/24**

- 4.1. A funding bid was submitted to the Islands Programme 2023/24 on 21 April 2023 for four new terminal buildings. As well as new terminal buildings which will be sustainably powered, the application included improved car parking facilities, EV

charging infrastructure and e-bike storage, therefore promoting sustainable onwards travel.

- 4.2. Unfortunately, the funding bid to the Islands Programme 2023/24 was not successful, however the terminal buildings are still in need of replacement. It is therefore proposed to proceed with the programme during 2023/24 where the terminal buildings in Papa Westray and Stronsay are undertaken. A further application would then be submitted during 2024/25 for funding support to undertake the programme of works required in Westray and Eday.
- 4.3. The key tasks and milestones for the two airfield terminal buildings during 2023/24 are as follows:

Key Project Tasks/Milestones	Date Expected
Stage 2 Capital Project Appraisal - Council funding decision	July 2023
Islands Programme 2023/24 - IP funding decision	July 2023
Statutory Approval - Planning Permissions	August 2023
Statutory Approval - Building Warrants	August 2023
Procurement – Tender(s) issued	September 2023
Procurement - Construction Contract award(s)	November 2023
Construction - Commencement on sites	March 2024
Construction - Practical Completions	October 2024
Construction – Final Completion	November 2024

## 5. Land Purchase Requirement

There are no land purchase requirements for this project as the land is already in Council ownership.

## 6. Project Appraisal

	Criteria	Response
1.	Protects Existing Statutory Provision	The inter-island air service is carried out under a Public Service Obligation (PSO) designation. The Airfield Buildings are integral to the delivery of the air service.
2.	Meets Corporate Priority / Community Planning Goal	As outlined in the Council Plan 2023 - 2028, one of the top Council priorities includes 'We will remove barriers to digital connectivity and vital transport' with an intended outcome of "Our transport

	<b>Criteria</b>	<b>Response</b>
		infrastructure meets the needs of our communities and visitors.”
3.	Protects Existing Assets	By improving a key transportation asset on the islands of Papa Westray and Stronsay during 2023/24 and Eday and Westray during 2024/25, this is investing in the future of the islands, improving public transport connectivity and connecting communities for work, leisure and education purposes.
4.	Minimises Capital Cost	The airfield terminal building improvement programme is a requirement to meet CAA requirements and improve accessibility. The design of the building is modest and materials have been carefully considered to minimise costs given the logistics of the infrastructure.
5.	Maximises Investment from External Sources	A funding bid was submitted to the Islands Programme 2023/24 however the bid was unsuccessful. A further application will be submitted during 2024/25 with the view to fund new airfield terminal buildings in Eday and Westray.
6.	Beneficial Impact on Revenue Expenditure	The new buildings will be more efficient, using air source heating and solar panels to operate the building. Revenue costs should also be less due to a reduction in maintenance costs for a new building.
7.	Linked to Other Council Provision	Lifeline service to community through Public Service Obligation Contract (PSO).
(a)	Enhances Statutory Provision	Conformity with the CAA. Provides a suitable check in point for lifeline inter island air service with suitably accessible facilities. The new terminal buildings will support the operation of the lifeline inter island air service which is operated under a Public Service Obligation (PSO) Contract.
(b)	Protects or Enhances Discretionary Provision	
8.	Re-use of Derelict Land or Building	N/A

	<b>Criteria</b>	<b>Response</b>
9.	Promote or Enhance Orkney's Environment	The improvement of key transport infrastructure in the Outer North Isles, using materials which are more sustainable will enhance the environment and benefit the community in general.
10.	Promote or Enhance Orkney's Heritage	N/A
11.	Economic Prosperity or Sustainable Communities	<p>Transport is an enabler, connecting communities to key services, allowing people to access jobs, services and education.</p> <p>Transport is especially an enabler in the isles, with the inter-island air service providing a fast, reliable and efficient service for the community, key services and to promote and encourage tourism to the islands.</p>
12.	Enhances Council operations or Improves Health and Safety	The provision of new airfield terminal buildings will improve the existing operation by creating a separate watch room for day-to-day operational activity from the waiting area. The current operation is not suitable or supported by the CAA. The relocation of some airfield terminal buildings will also comply with CAA requirements so that the airfield team

## 7. Financial Implications

- 7.1. The cost for two new airfield terminal buildings during 2023/24 has been estimated at a cost of £915,000 which will only be confirmed after the contract has been subject to a competitive tender exercise. EV charge points and other equipment for each location have been estimated at £15,000. The full Financial Assessment of Capital and Revenue Expenditure is attached at Annex 2 and 3.
- 7.2. The cost of the project has increased on account of the general rapid rise in construction costs that has occurred recently, with an estimated capital cost of £1.83 million to complete the terminal replacement programme, broken down over a 2-year period. The estimated airfield terminal buildings and EV charging costs during 2023/24 are outlined below (costs are exclusive of VAT): -

<b>Project Delivery Costs – Expenditure Headings</b>	<b>2023/24</b>
Statutory and Professional Fees	100,000
Main Contract Works	800,000
Electrical Chargers (EV and E-bikes)	15,000
<b>Total costs</b>	<b>915,000</b>

- 7.3. The Islands Infrastructure Fund will not fund projects that have funding already approved. It is therefore recommended that the Council approves the inclusion of the project in the Capital Programme conditional upon the success of an application to the Islands Infrastructure Fund during 2024/25. The estimated cost of the project as outlined in the Islands Application is as follows:

<b>Funding</b>	<b>2023/24</b>	<b>2024/25</b>	<b>Total</b>
Orkney Islands Council	915,000	366,000	1,281,000
Total Islands Programme Funding		549,000	549,000
<b>Total Project Funding</b>	<b>915,000</b>	<b>915,000</b>	<b>1,830,000</b>

- 7.4. The Financial Assessment of Capital Expenditure is attached at Annex 2 and the Financial Assessment of Revenue Expenditure is attached at Annex 3 which shows a slight reduction in revenue expenditure is anticipated as an old asset is being replaced for new.

## **8. Risk Assessment**

The programme of works proposed during 2023/24 includes two new airfield terminal buildings on the islands of Papa Westray and Stronsay. Subject to appointing a suitable contractor following the necessary procurement and tendering process, it is anticipated that the works will be carried out by the timescales outlined and budget as outlined in this report.

The risk to the continuation of the service is low given the airfield operations will continue from the existing terminal building until the works on the new terminal building are complete.

## **9. Conclusion/Recommendations**

It is recommended that the airfield terminal building replacement programme is progressed during 2023/24 financial year, with the terminal buildings in Papa Westray and Stronsay to be replaced, and a bid to the Islands Infrastructure Fund during 2024/25 to part fund new terminal buildings in Westray and Eday.

**10. Accountable Officers**

Gareth Waterson, Corporate Director, Enterprise and Sustainable Regeneration, extension 2103, Email [gareth.waterson@orkney.gov.uk](mailto:gareth.waterson@orkney.gov.uk).

James Buck, Head of Marine Services and Transportation, extension 2703, Email [james.buck@orkney.gov.uk](mailto:james.buck@orkney.gov.uk)

Laura Cromarty, Service Manager (Transportation), extension 2535, Email [laura.cromarty@orkney.gov.uk](mailto:laura.cromarty@orkney.gov.uk)

**11. Annexes**

Annex 1 - Terminal Building Plan, Specification and Proposed Site Locations.

Annex 2 - Financial Assessment of Capital Expenditure.

Annex 3 - Financial Assessment of Revenue Expenditure.

Annex 1.

## **New Airfield Buildings Plans and Specifications**

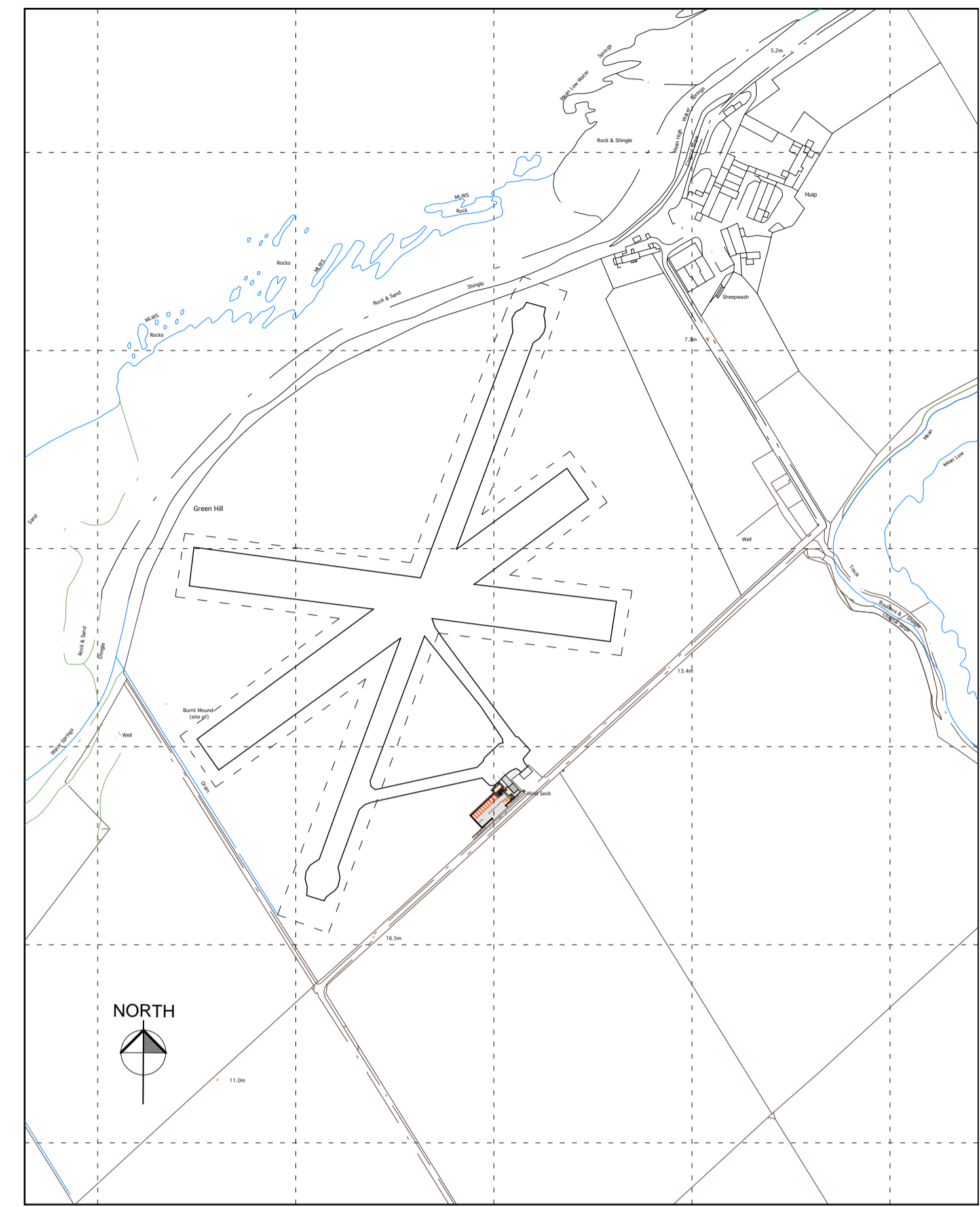
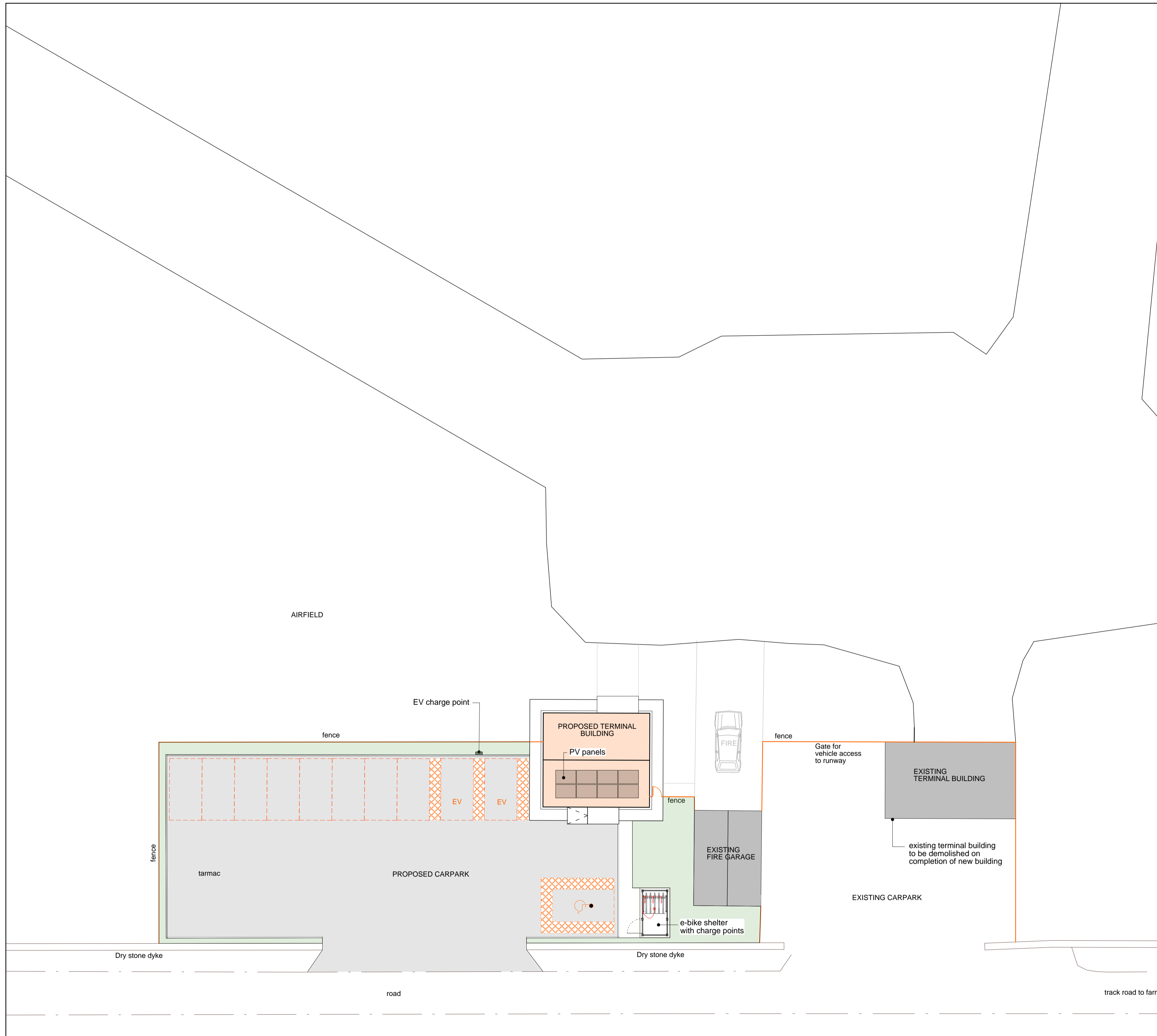
Page 334 – Stronsay Airfield Terminal Building – Site Plan and Location Plan.

Page 335 – Eday Airfield Terminal Building – Site Plan and Location Plan.

Page 336 – Westray Airfield Terminal Building – Site Plan and Location Plan.

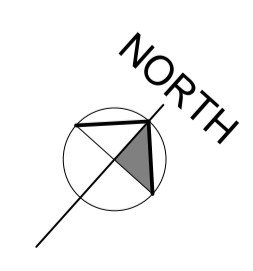
Page 337 – Papa Westray Airfield Terminal Building – Site Plan and Location Plan.

Pages 338 to 339 – Floor Plan and Elevations.



LOCATION PLAN Scale 1:5000

SITE PLAN Scale 1:200



REVISIONS

Project  
**STRONSAY AIRFIELD  
 NEW TERMINAL  
 BUILDING**

Title  
**SITE PLAN &  
 LOCATION PLAN**

Project No. <b>24-1056-P002</b>	Drawing No. <b>02</b>
Revision	
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Date March 2023	Drawn JG
Scale 1:200/5000 @ A1	Checked

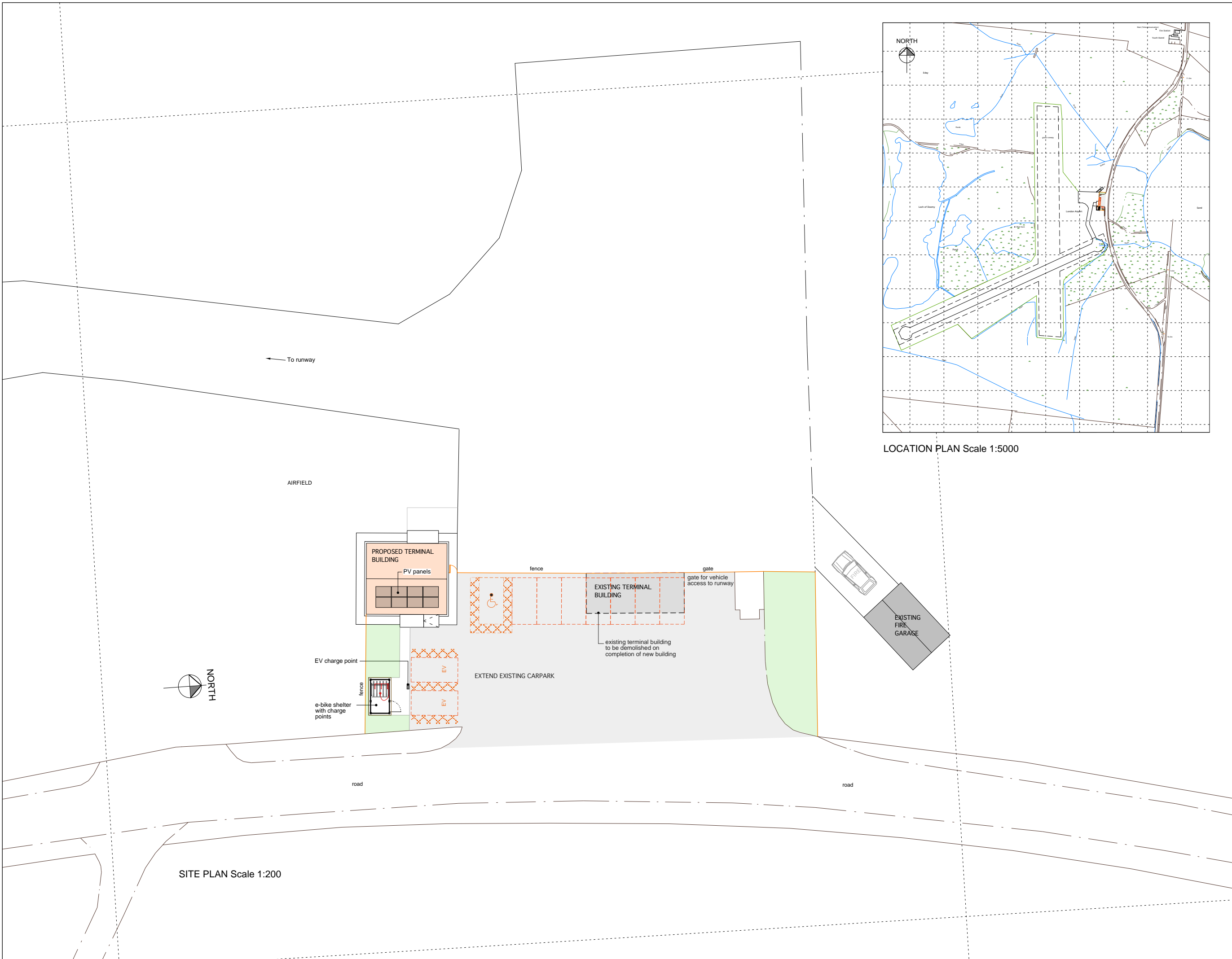
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LOCATION PLAN Scale 1:5000

SITE PLAN Scale 1:200

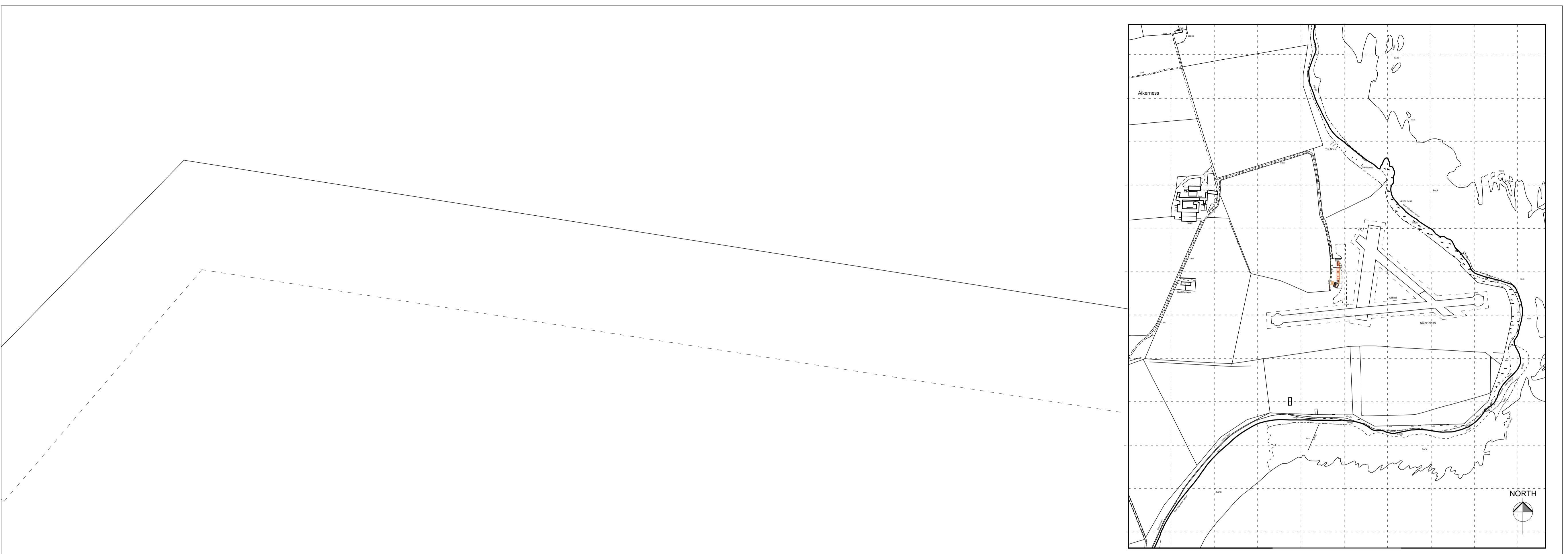
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 NEW TERMINAL  
 BUILDING**

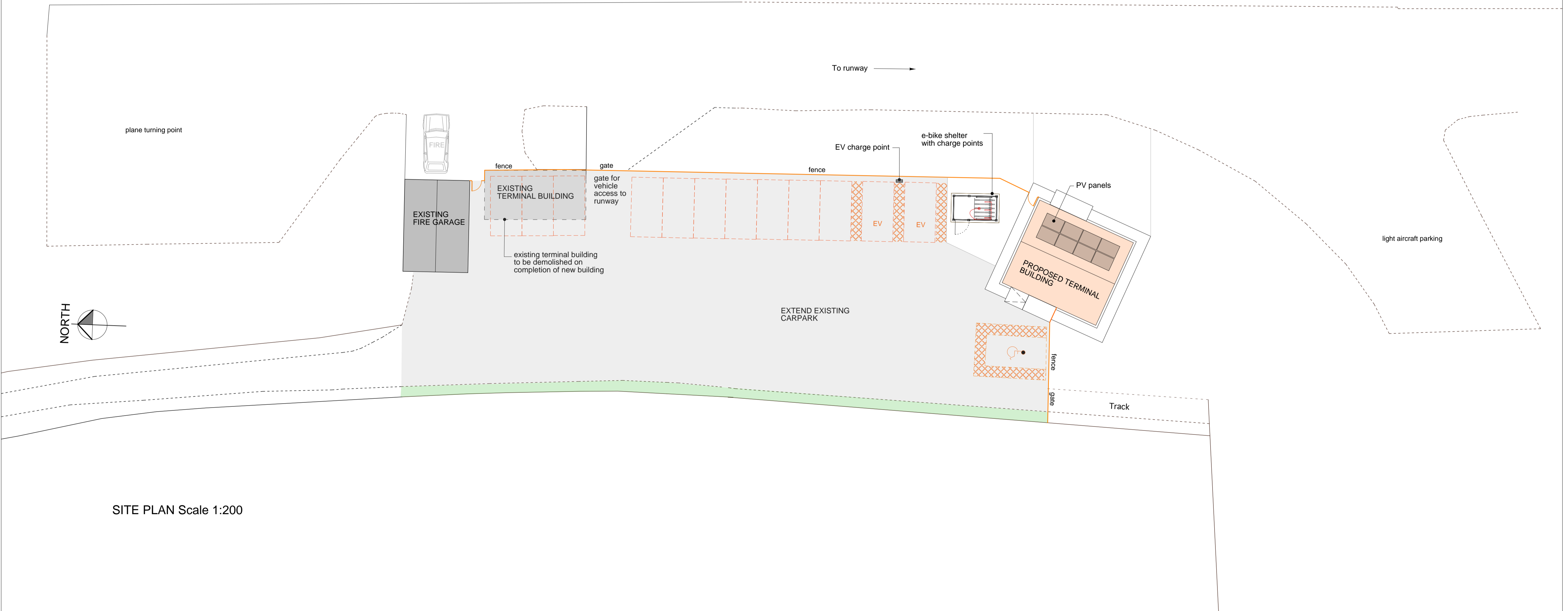
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Project No. <b>04-1051-P001</b>	Drawing No. <b>02</b>
Revision	
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LOCATION PLAN Scale 1:5000



SITE PLAN Scale 1:200

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Project  
**WESTRAY AIRFIELD  
 NEW TERMINAL  
 BUILDING**

Title  
**SITE PLAN &  
 LOCATION PLAN**


Project No. <b>26-1057-P001</b>	Drawing No. <b>02</b>
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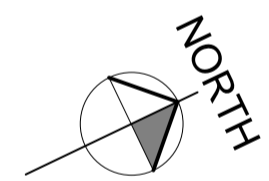
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EV charge point

fence

EV

EV

PROPOSED CARPARK

PROPOSED TERMINAL BUILDING  
PV panels

EXISTING FIRE GARAGE



e-bike shelter with charge points

Gate for vehicle access to runway

EXISTING TERMINAL BUILDING

existing terminal building to be demolished on completion of new building

EXISTING CARPARK

pole

road

road

SITE PLAN Scale 1:200



LOCATION PLAN Scale 1:5000

REVISIONS

Project  
**PAPA WESTRAY  
AIRFIELD  
NEW TERMINAL  
BUILDING**

Title  
**SITE PLAN &  
LOCATION PLAN**

Project No.  
**15-1054-P001**

Drawing No.  
**02**

Revision

Printed 29/03/2023 Issue

Date March 2023 Drawn JG

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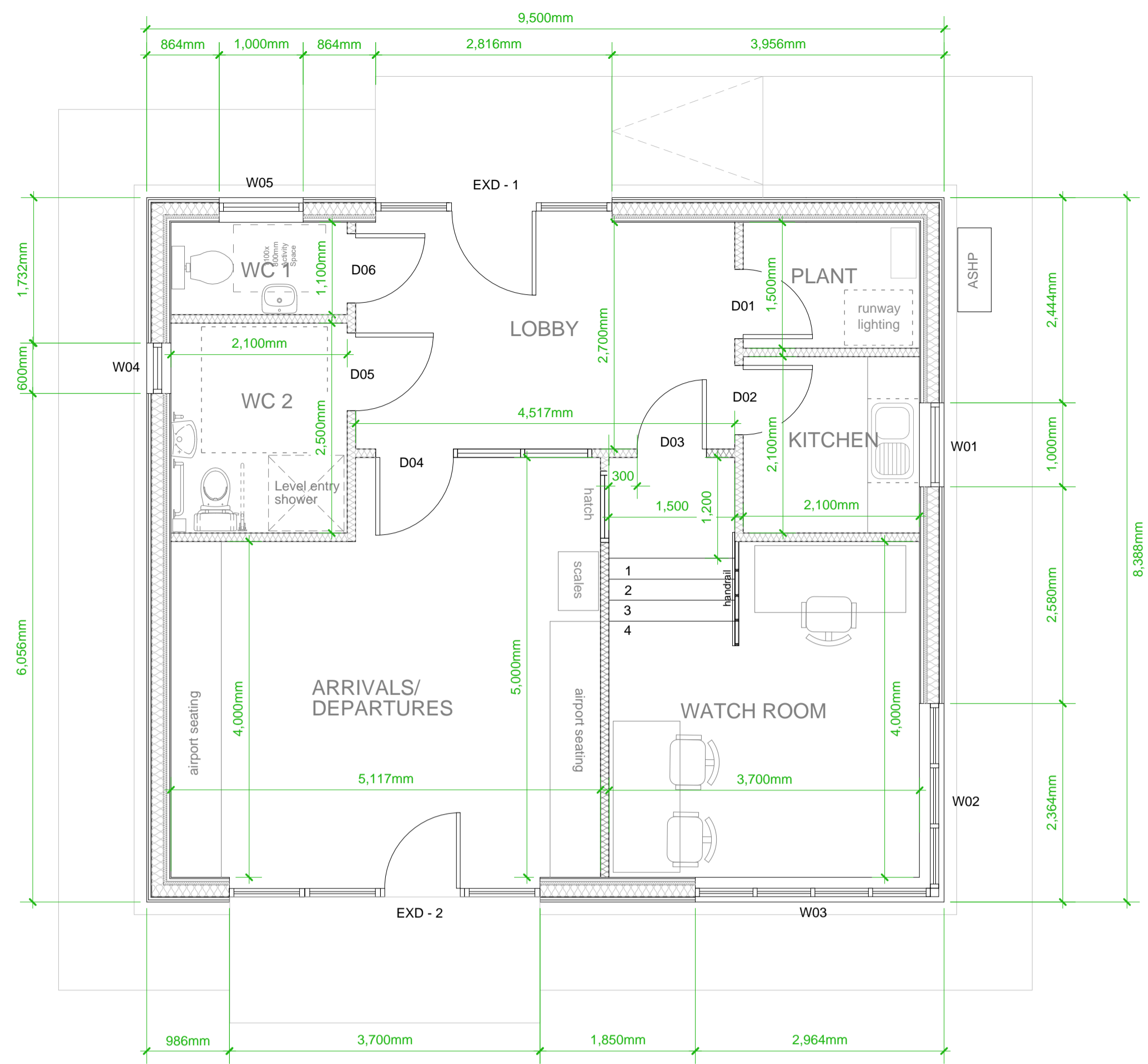
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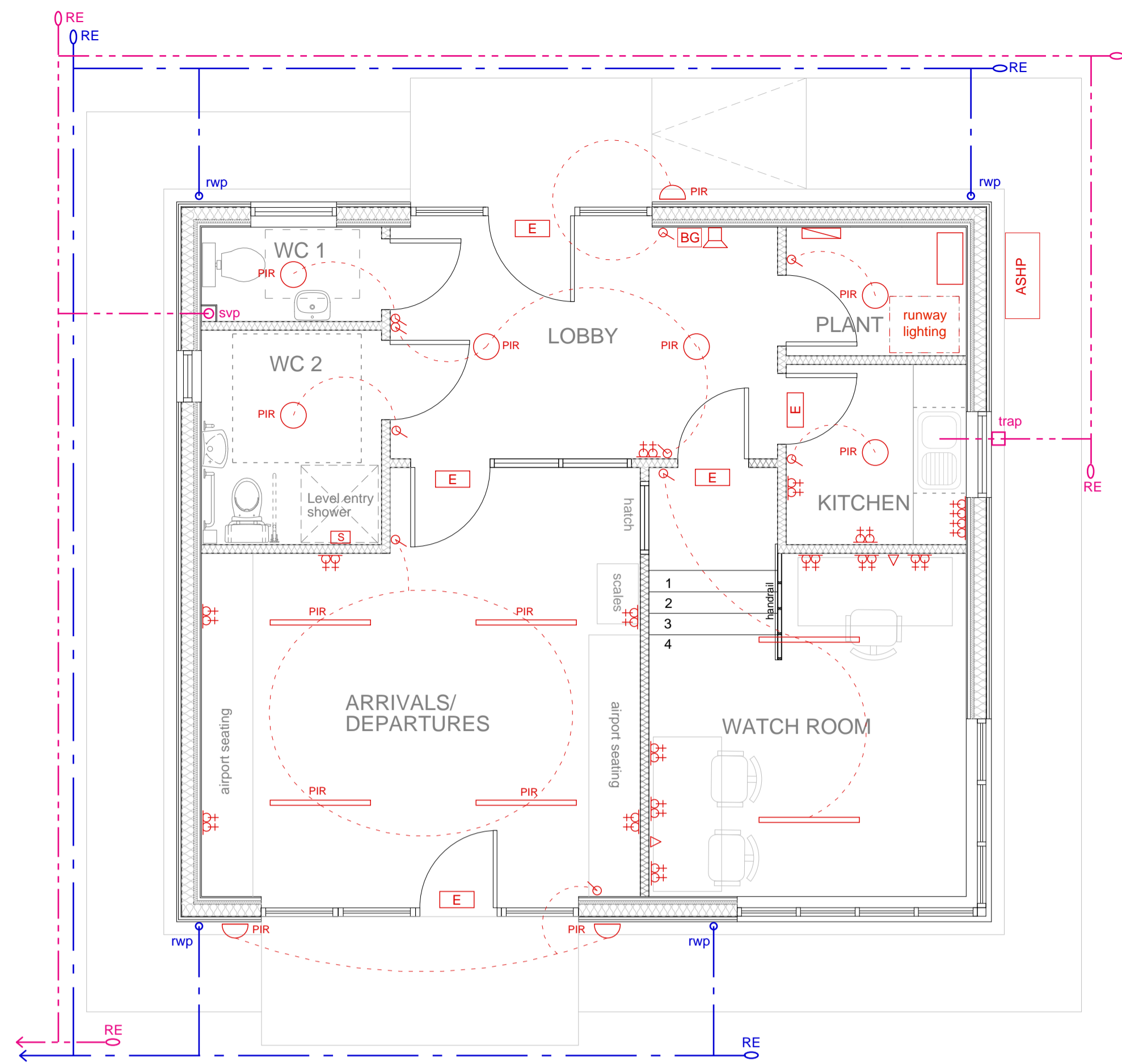
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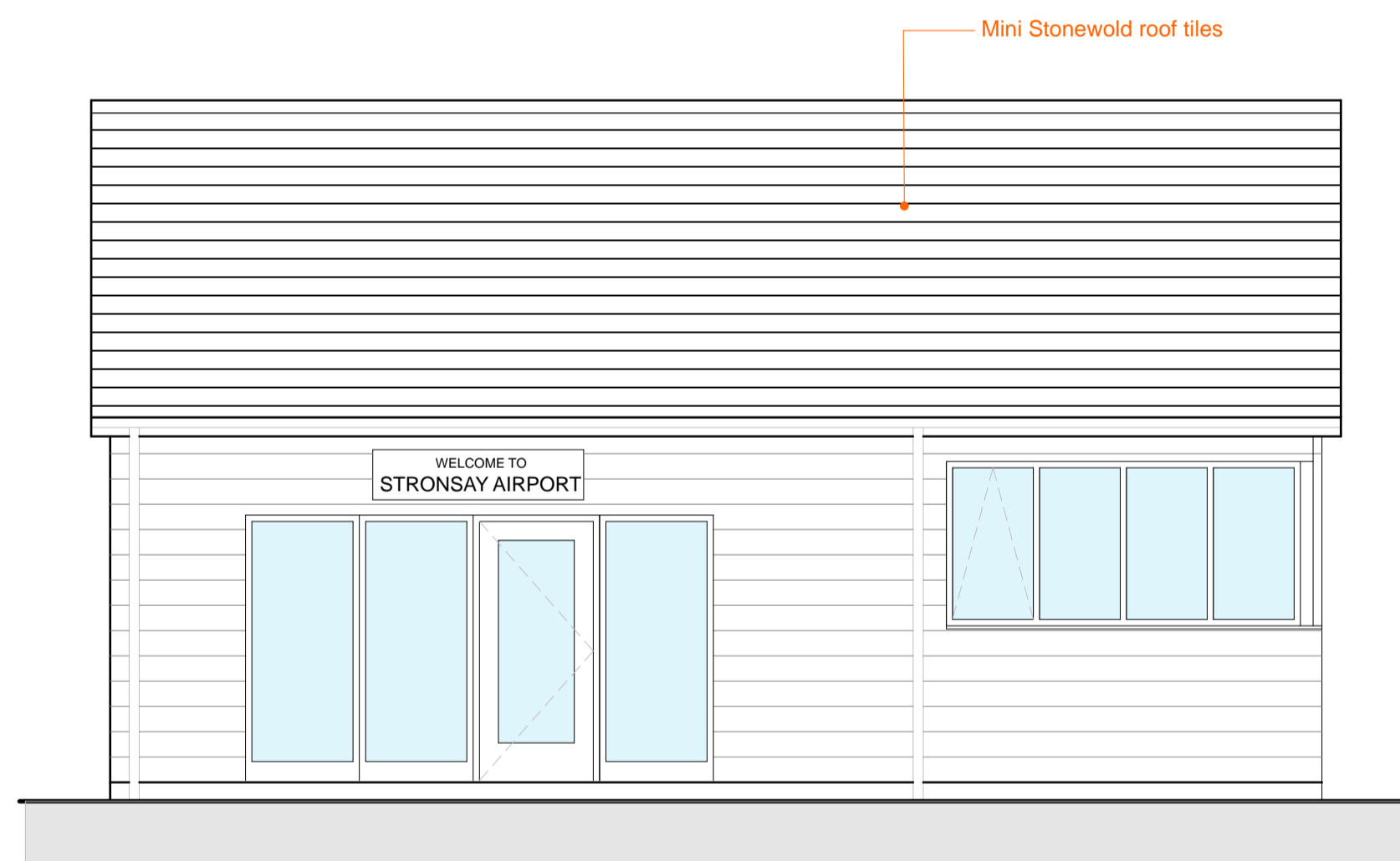


FLOOR PLAN Scale 1:50

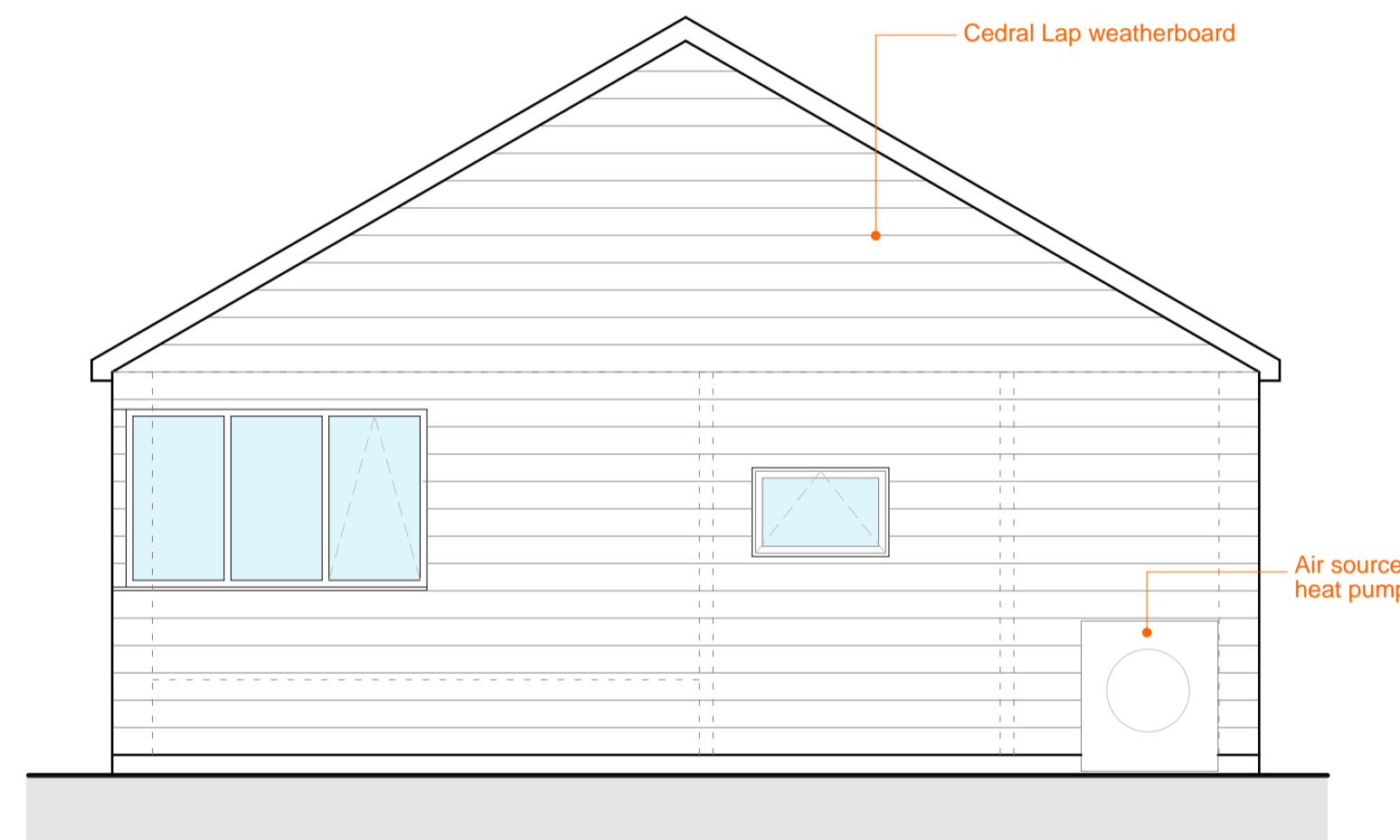


ELECTRICAL & DRAINAGE LAYOUT Scale 1:50

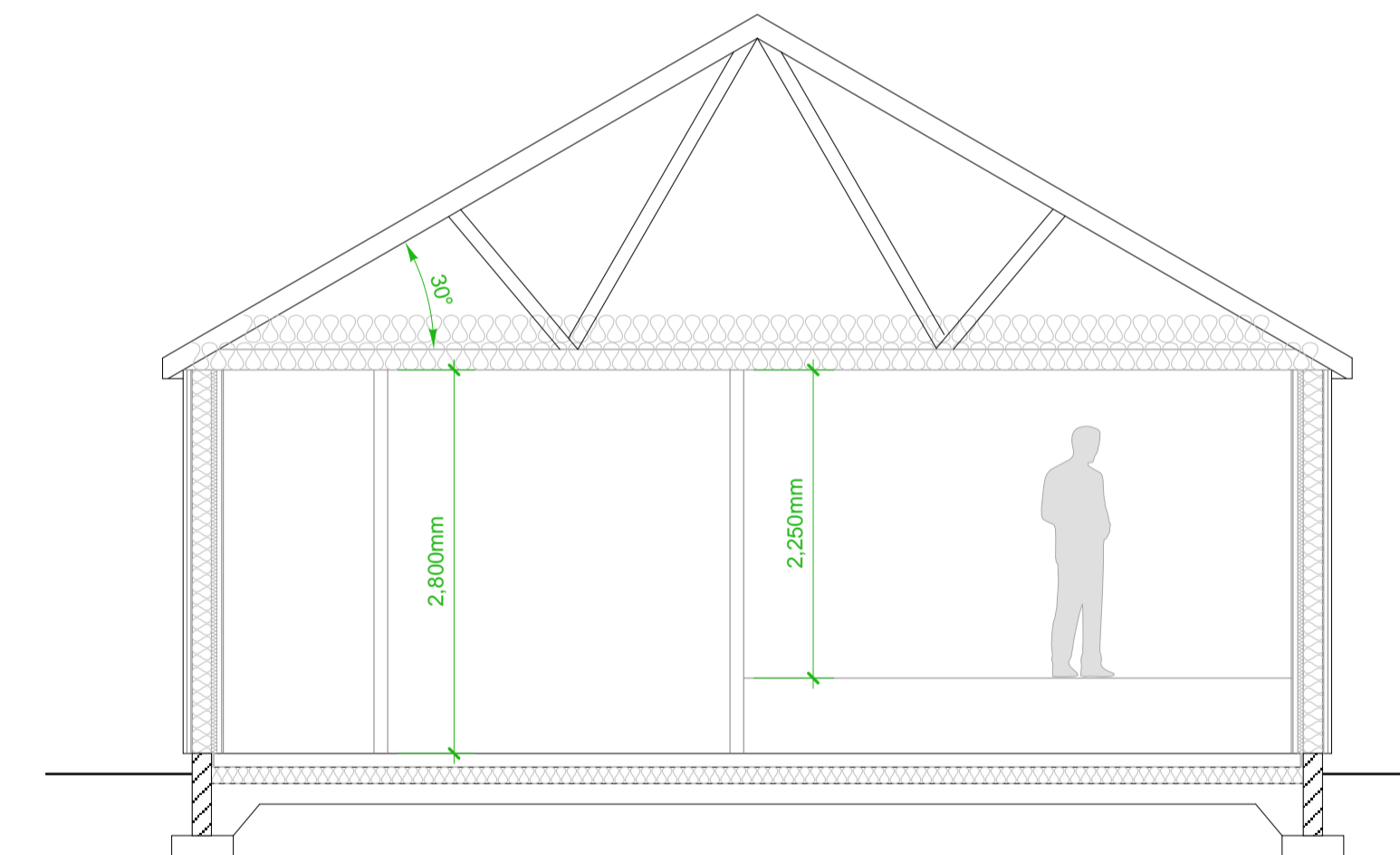
- ELECTRICAL LEGEND**
- Thorn PopPack LED PP4500Z/96242245  
POPPACK LED4500-840 HF L1200
  - PIR ◯ Thorn Danube DA1200ZOP/96241362 DA 1200 LED on PIR sensor
  - PIR ◯ External light fitting on PIR sensor
  - Light Switch
  - 13 amp Double socket outlet
  - Phone socket
  - Heatrae Sadia hot water heater
  - Mira sport electric shower 9kW
  - Distribution board
  - E Escape route lighting (self contained)
  - BG Category M - Stand alone manual fire alarm system Sounder and break glass
  - Air source heat pump (internal unit)
  - ASHP Air source heat pump (external unit) (with cable duct in concrete floor. DO NOT drill hole through external wall).
  - runway lighting Runway lighting box (relocated from existing building) (with cable duct in concrete floor).
- DRAINAGE LEGEND**
- re Rodding eye terminal
  - rwp 80mm dia rain water pipe
  - Foul water drain 100mm UPVC
  - Surface water drain 100mm UPVC



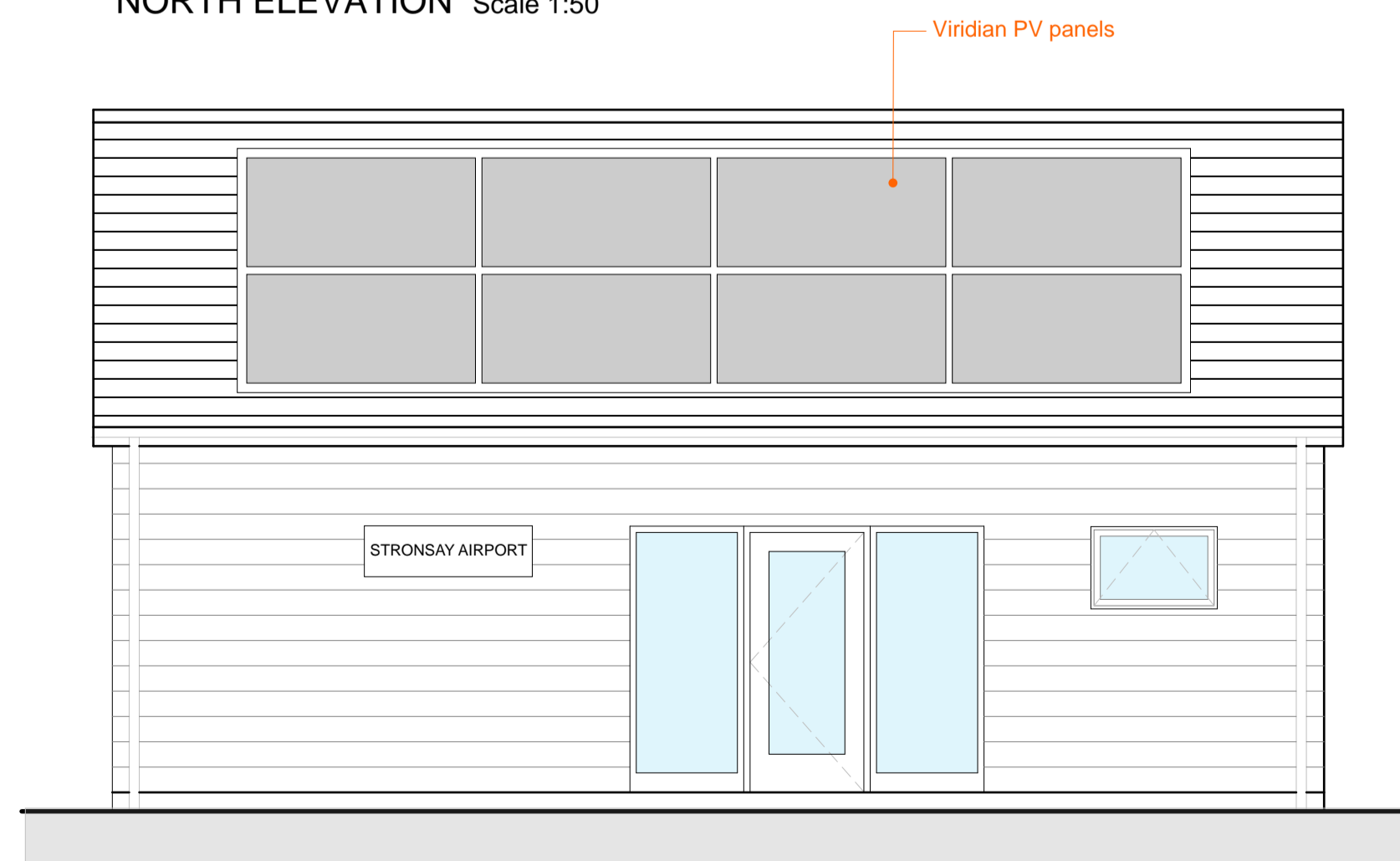
NORTH ELEVATION Scale 1:50



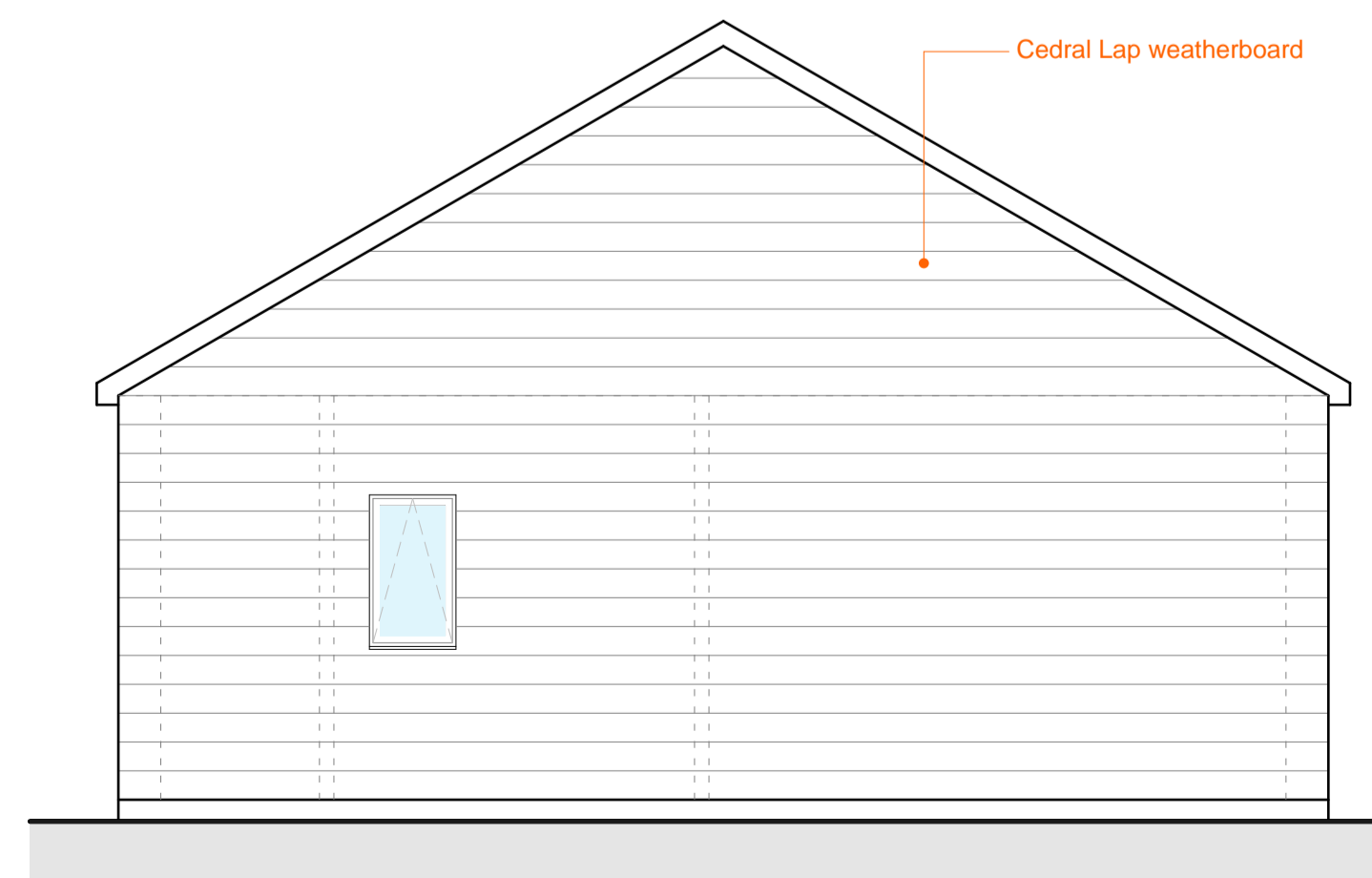
WEST ELEVATION Scale 1:50



SECTION A-A Scale 1:50

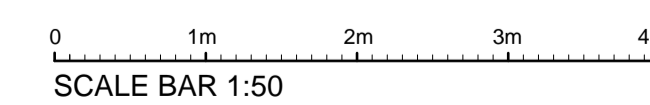


SOUTH ELEVATION Scale 1:50



EAST ELEVATION Scale 1:50

- EXTERNAL FINISHES**
- Roof: Mini Stonewold flat profile roof tiles, colour: Black
  - Walls: Cedral Lap wood effect weatherboard cladding (horizontal), colour: Slate Grey (C18)
  - Fascias and Soffits: Cedral soffit and fascia boards, colour, Slate Grey (C18)
  - Windows and Doors: UPVC colour: anthracite RAL 7016
  - Rainwater goods: UPVC colour: black



**DRAFT**

REVISIONS

Project  
**STRONSAY AIRFIELD  
NEW TERMINAL  
BUILDING**

Title  
**FLOOR PLAN AND  
ELEVATIONS**

Project No. <b>1</b>	Drawing No. <b>1</b>
Revision	
Printed <b>20/02/2023</b>	Issue
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tel (01856) 873535  
fax (01856) 876094  
www.orkney.gov.uk  
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**GENERAL SPECIFICATION**

**CONCRETE STRIP FOUNDATIONS**

Excavate for concrete strip foundations to external walls 600mm x 150mm deep, minimum of 450mm below ground level. Concrete blockwork underbuilding. Concrete strip foundations to load bearing partitions 450mm x 150mm. DPC to top of blockwork underbuilding, minimum of 150mm above ground level. Please refer to Structural Engineers drawings for layout.

**CONCRETE FLOOR** (u-value = 0.14 W/m2k)

125mm thick concrete floor slab with 1 layer of A193 mesh min 30mm cover, with underfloor heating pipes on 120mm thick Kingspan thermafloor insulation, on 1200g visqueen damp proof membrane turned up at the perimeter of the slab and to pass over the leaf of blockwork, please refer to foundation/wall detail, dpm to meet radon requirements, lap the membrane by a minimum of 150mm and seal with a strip of monobond tape min of 30mm wide. 25mm thick polyurethane insulation to the vertical face of the perimeter of the slab, seated on 50mm blinding and 150mm thick layers of well compacted hardcore.

**TIMBER FLOOR AND STAIRS**

Timber floor to Watch Room to raise the floor level by 550mm. Timber floor 47x195mm C16 timber joists @400mm centres, supported by 47x195mm wall plate bolted to the timber kit @300mm centres with M12 bolts, with dwangs 50x50mm @1200mm centres. 22mm thick chipboard flooring t&g, glued and screwed. Timber staircase with 4No. risers, 170mm max rise, 250mm minimum going, with timber handrail to extend 300mm beyond top and bottom of stair, 1200mm deep landing to stair. Timber stairs to comply with building standard 4.3 Stairs & Ramps, banister and handrail to be provided at a height of between 840mm and 1000mm as per the guidance in 4.3.14.

**WALLS** (u-value = 0.13 W/m2k)

Cedral Lap weatherboard planks (timber effect) fixed horizontally using s/s Cedral click clips with s/s screws to 75x30mm vertical timber battens wrapped in breather membrane @600mm centres, fixed as per manufacturers recommendations. Minimum of 30mm vented cavity left between weatherboarding and timber kit to comply with 3.10 Precipitation. Perforated pest control strips fitted at DPC level and soffit line, and above and below window openings. Reflective breather membrane paper on 9mm thick sterling board, 45x140mm timber vertical timber framing @600mm centres, 45x140mm timber horizontal rails, double top and bottom, 45x140mm, horizontal binders, 3No. 45x195mm timber lintols above openings supported by 45x140mm cripple studs, 140mm thick Xtratherm PIR rigid insulation board between timber studs, 40mm thick Xtratherm PIR rigid insulation board to inner face of timber kit, 1 layer of Protect vapour control foil, 35mm service void, 12.5mm plain tapered edge plasterboard, taped and filled with gyproc filler, sanded ready to paint.

**ROOF** (u-value = ??W/m2k)

Roof pitch 30 degrees. Redland-Monier Mini Stonewold roof tiles, colour black, fixed to 50x25mm tiling battens, on 50x25mm counter battens, roofing felt on 9mm thick OSB, on timber trusses @600mm centres to engineers specifications, 450mm thick fibreglass insulation to ceiling. Timber dwangs to ceilings @1200mm centres. 12.5mm thick plasterboard to ceiling, all joints taped and filled with Gyproc filler, sanded ready to paint. Cedral UPVC fascias and soffits (colour to match cladding), provide continuous strip ventilation to eaves, with dry ridge ventilation.

**INTERNAL PARTITIONS**

Standard partitions - 45x75mm vertical timber studs @600mm centres, top and bottom horizontal rails, with dwangs @1200mm centres. All partitions to have 25mm thick acoustic insulation sound deadening roll (10kg/m3) 43dB sound reduction to meet the requirements of 5.2. 1 Layer of 12.5mm thick plain tapered edge plasterboard to each side, 1 layer of 18mm plywood and 1 layer of 12.5mm moisture resistant plasterboard to disabled toilet with shower to comply with Standard 3.12.3 Robust wall construction, all joints taped and filled with gyproc filler, sanded ready to paint.

**INTERNAL FINISHES**

12x95mm redwood pencil round skirtings, 18x70mm redwood pencil round facings, no skirting blocks. 32mm redwood door jambs, 12x70mm redwood door stops. Lingoes to be plasterboarded, 18mm redwood cills and apron plates to windows. Internal Doors - Oak veneered solid core flush doors as per door schedule. Internal ironmongery - as per ironmongery schedule. Kitchen units - kitchen units by Howdens Joinery or equal approved, with soft close door and drawer mechanisms, 40mm laminate worktops as per internal elevations drawing.

**FLOORING AND SHOWER WALL VINYL**

**PAINTERWORK**

Walls - 1 x coat of drywall primer, 2 x coats of matt emulsion, colour : White. Disabled toilet and shower walls - 1 x coat of drywall primer, 2 x coats of mid-sheen emulsion, colour: white. Ceilings - 1 x coats of drywall primer, 2 coats of matt emulsion, colour: white. Bathrooms/ Shower room ceilings - 1 x coat of drywall primer, 2 x coats of mid-sheen emulsion, colour: white. Woodwork - facings, skirtings, window cills, meterboxes, coat hook belting etc. -

**WINDOWS AND EXTERNAL DOORS**

Triple glazed high performance UPVC windows and doors (external colour : Anthracite Grey RAL 7016, internal colour : Anthracite Grey RAL 7016), with openers as shown on the elevations. All external glazing to have a maximum u-value of 1.0w/m2k. Toughened glass to doors and any window panes lower than 800mm from floor level. Obscure glass to WC and Disabled Toilet windows. Low threshold to doors for disabled access, with a minimum clear opening width of 800mm. Handles - satin/ stainless steel. Windows and doors to meet the requirements of standard 4.13 security and advise to be taken from Secured by Design.

**RAINWATER GOODS**

Deepflow UPVC rainwater gutters held together with gutter brackets @600mm centres, 80mm diameter down pipes. All rainwater goods fixed to manufacturers instructions and to comply with current building regulations. Colour: Black.

**PLUMBING**

All plumbing work to comply with current building regulations and to the satisfaction of building standards. 40mm diameter waste pipes provided to whbs, showers, 100mm diameter waste pipe to toilets, all connecting into 110mm diameter soil vent pipe. Soil vent pipe to vent through roof. Shower tray in Disabled WC to be a minimum size of 900x900mm. All hot and cold water pipes to be insulated. Thermostatic mixing valves TMV's to be fitted to sanitary appliances in accordance with building standard 4.9.5. Water efficient fittings will be provided to sanitary appliances to comply with building standard 3.27. Single flush WCs to have a flush volume of not more than 4.5 litres. Taps to have a flow rate of not more than 6 litres per minute.

**HEATING AND HOT WATER**

Supply and fit air source heat pump, located outside the building fixed to the gable end. Concrete duct to be left in the concrete floor slab for the cable, DO NOT drill holes in the external walls. Indoor unit and heating manifold to be located in the Plant room. Underfloor heating pipes??

**DRAINAGE**

Surface water drainage to connect into new soakaway, minimum of 5 metres from the building and 5 metres from the site boundary, and a minimum of 10 metres from the road. Foul water drainage to connect into new septic tank, minimum of 5 metres from the building and 5 metres from the site boundary, and a minimum of 10 metres from the road. All drainage trenches backfilled with a suitable fill material, all drainage to the satisfaction of building standards, rodding eyes at each change of direction. All manhole covers to have a concrete surround.

**ELECTRICAL**

All work to be carried out by a qualified electrical contractor to Standards 4.5, 4.6 and 4.8.5, and to BS 7671: 2008. Certificate of Electrical Compliance to be provided. Consumer unit to be situated inside cupboard as shown on the floor layout. Light switches to be positioned at a height of between 900-1100mm above floor level. Socket outlets and phone sockets etc. to be positioned at a minimum height of 400mm from floor level. Sockets and switches above worktops to be at least 150mm above the worktop surface, all in accordance with with building standard 4.8.5. 100% of the fixed lighting will be low energy in accordance with building standard 6.5. Provide Category M stand alone manual fire alarm system with a manual call point as specified in BS EN 54: Part 11 : 2001 (type A) should be installed in accordance with BS 5839: Part 1 : 20017. Adequate provision will be made for a high speed electronic communications network (broadband connection) a duct will be required in the floor slab in accordance with 4.14.

**PV PANELS**

Viridian Clearline Fusion PV16 panels (roof integrated system) installed on South facing elevations as per the elevation drawings. Installed to appropriate spacing recommendations using manufacturer's flashing system. A meter is required for the PV system. The PV panel system is to be fitted with a non-export function to comply with SSE Engineering recommendation G100. The system should also be fitted with a fireman switch so the system can be shut down in the event of a fire. 8No. photovoltaic panels = 4.4kW.

**VENTILATION**

Mechanical ventilation system with heat recovery to be installed (MVHR), Domus HRXD system or equal approved, designed and specified by manufacturer. Manufacturers information to be provided for the SAP calculations and EPC certificate. No trickle ventilation is required to windows with use of MVHR system. Ventilation to WCs provided by MVHR system. MVHR inlets and outlets in ceilings to be situated a minimum of 1 metre from Heat Detectors or Smoke Detectors.

**ACCESSIBLE ENTRANCE & CAR PARK**

Concrete access ramp with a fall of 1:12, maximum length 2 metres, max rise 166mm, edge of ramp protected by 100mm high concrete kerb. Galvanised steel handrail to be provided at a height of 840mm - 1000mm, handrail to extend 300mm beyond the end of the ramp. The ramp will be provided at entrance door with a level access platt 1500x1800mm. The door will have a min clear opening width of 800mm (use a 1000mm door set) and an accessible low threshold. The accessible entrance will be provided with an external light activated by a motion sensor. A clear space of 300mm to be provided at the leading edge of the door. Level access platt 1500x1500mm to be provided at the external door of Departures leading to the runway, surrounding ground will be graded up to the access platt. A disabled parking space will be provided in the car park and be clearly marked, a dropped kerb will also be provided onto the footpath, as shown on the site plan. The parking space will be no more than 45 metres from the entrance and comply with Standard 4.1.1 accessible carpark.

**ACTIVITY SPACES**

Kitchen to have an unobstructed manoeuvring space of 1500x1500mm. WC to have a clear activity space of 1100x800mm, WHB to have an activity space of 800x700mm, Shower to have an activity space of 800x800mm. Doors can open into these activity spaces but a clear space of 1100x800mm will remain unobstructed to allow occupant to enter room and close door behind them. Clear activity space of 1100x800mm provided at the entrance door. All internal doors in the building will have a minimum clear opening width of 800mm, with the exception of cupboard doors, this meets the requirements of 4.2.6.

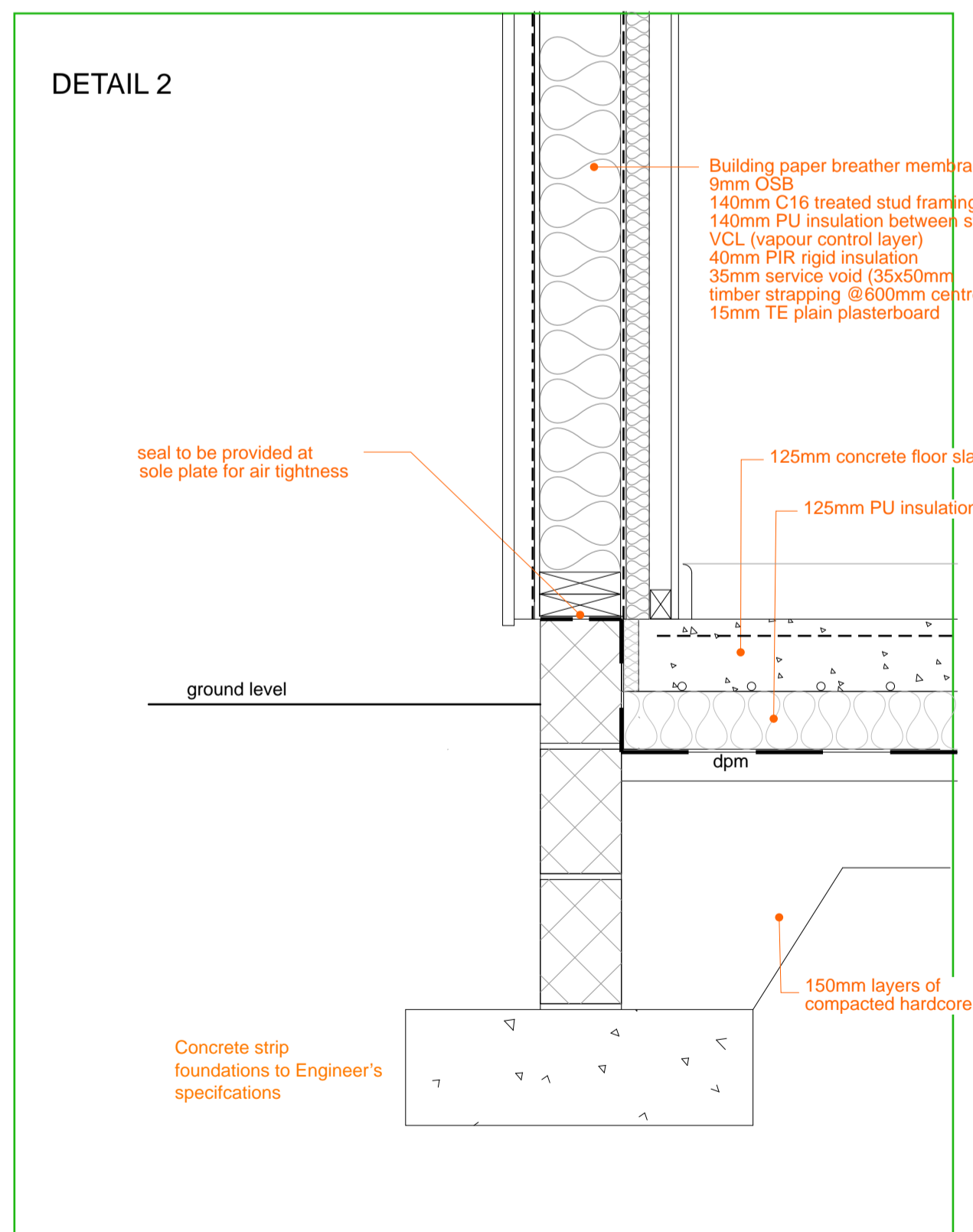
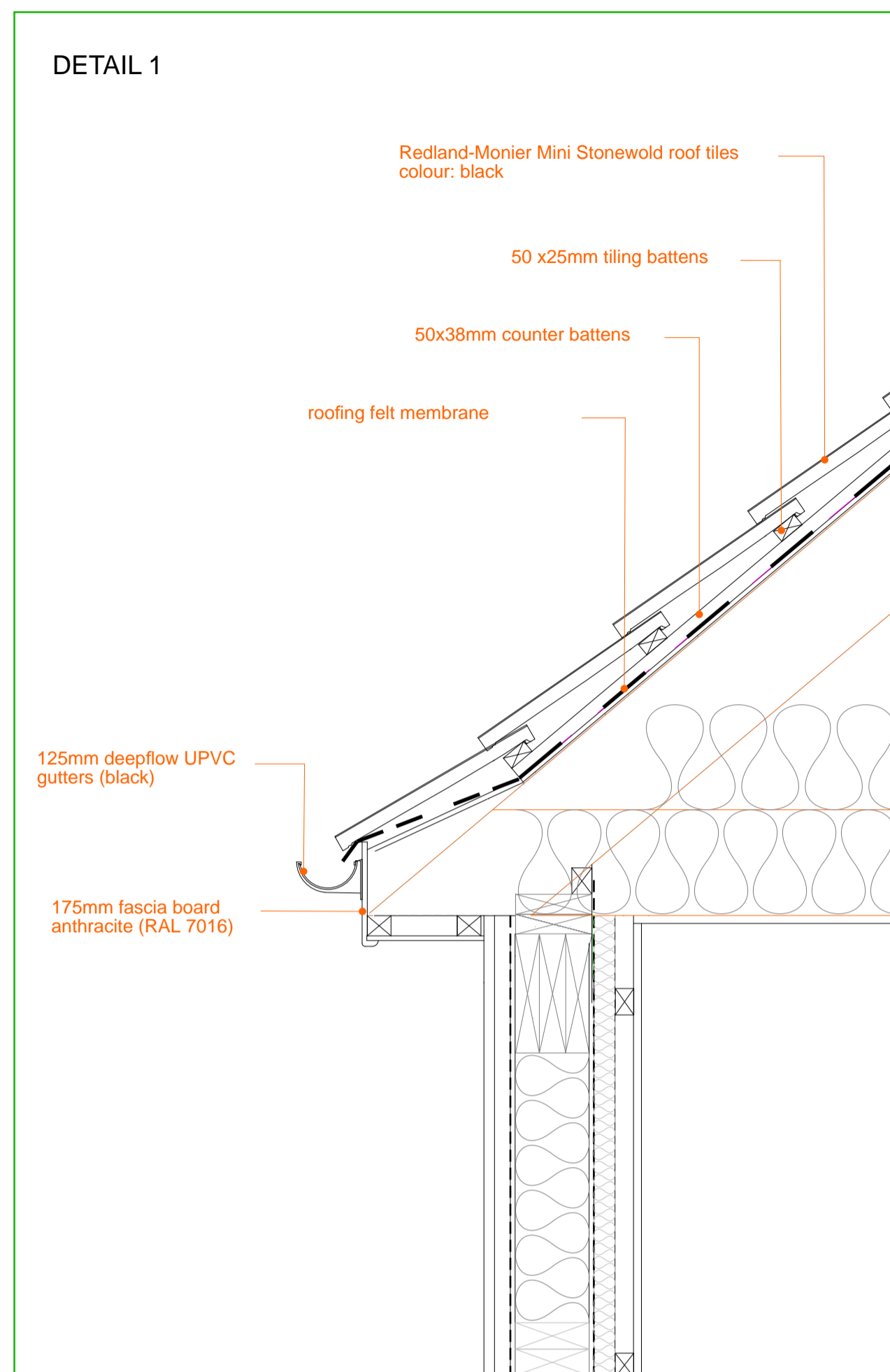
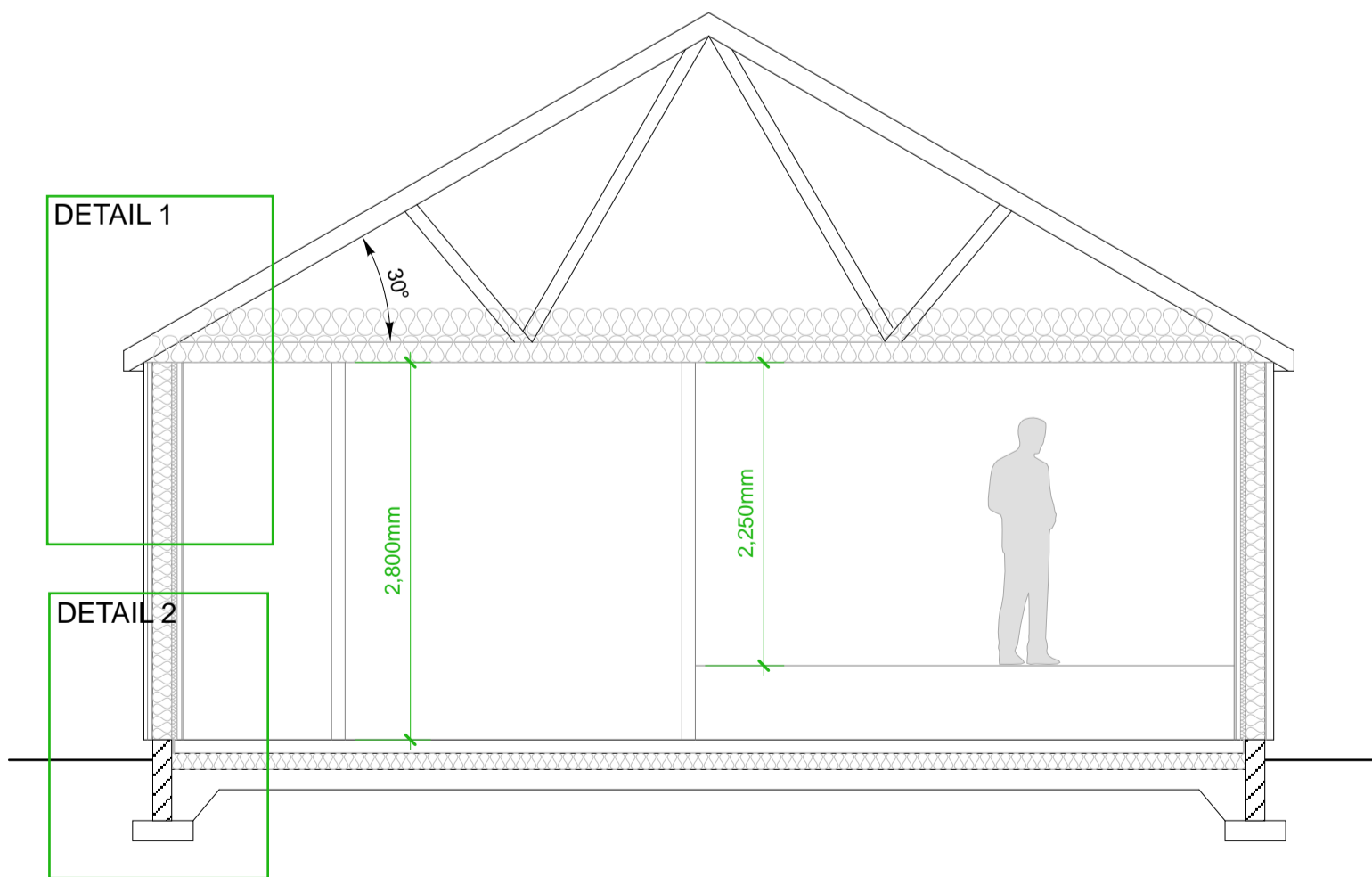
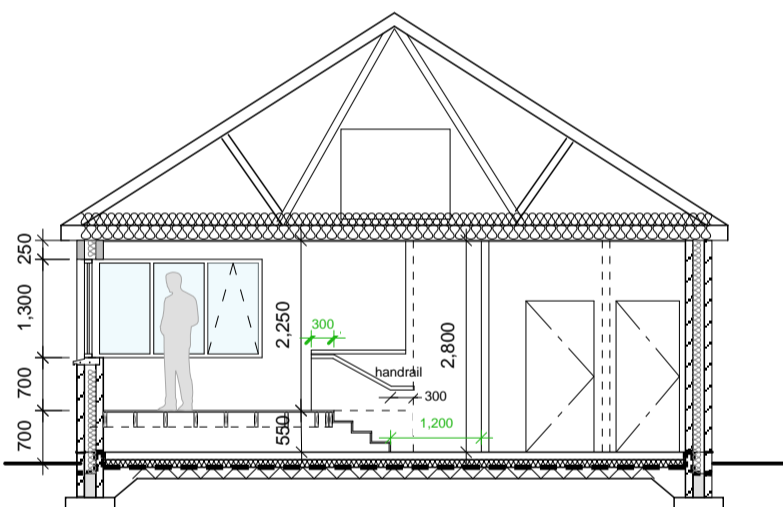
**ELECTRIC VEHICLE CHARGING POINTS**

Provide 2No. EV charging points outside the building. Duct to run from meter cupboard to outer side of concrete footpath and terminate in a small draw box with a cover.

**DEFIBRILLATOR**

Existing Defibrillator to be removed from existing building and refitted to the outside of the new building close to the entrance.

**PLEASE NOTE** - SAP rating calculations to be carried out before confirmation of all insulation types and thicknesses. This drawings is to be read in conjunction with all floor plans and Engineer's drawings and specifications.



**DRAFT**

REVISIONS

Project

**TITLE**

Title

**TITLE**

Project No.

Drawing No.

**1**

**1**

Revision

Printed

20/02/2023

Issue

Date

SEPT 2022

Drawn

JG

Scale

As shown

Checked

All dimensions to be checked on site before work and the manufacture of fittings commences.

This drawing is not to be scaled.

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DEVELOPMENT AND INFRASTRUCTURE  
Council Offices, Kirkwall  
Orkney, KW15 1NY  
tel (01856) 873535  
fax (01856) 876094  
www.orkney.gov.uk



**ORKNEY ISLANDS COUNCIL**

developmentandinfrastructure@orkney.gov.uk  
Executive Director- Gavin Barr, BSc(Hons), MSc URP, MRTPI

STAGE 2 - CAPITAL PROJECT APPRAISAL  
FINANCIAL ASSESSMENT OF ASSOCIATED CAPITAL EXPENDITURE IMPLICATIONS

Capital Programme:

Airfield Terminal Building Replacement Programme

Client Service:

Marine Services and Transportation

Project Name:

Airfield Terminal Building Replacement

		1	2	3	4	5		
<b>CAPITAL COSTS</b>	<b>Total £ 000</b>	<b>2023/24 £ 000</b>	<b>2024/25 £ 000</b>	<b>2025/26 £ 000</b>	<b>2026/27 £ 000</b>	<b>2027/28 £ 000</b>	<b>Onwards £ 000</b>	<b>Notes</b>
<b>1. Initial Costs (at inflated prices)</b>								
Land or Property Purchase	-	-	-	-	-	-	-	
Other Site Costs (including Fees)	-	-	-	-	-	-	-	
Construction or Improvements	1,600	800	800	-	-	-	-	
Information Technology Costs	-	-	-	-	-	-	-	
Plant, Vehicles & Equipment	30	15	15	-	-	-	-	
Professional Fees - Consultant	-	-	-	-	-	-	-	
- In-house	200	100	100	-	-	-	-	
<b>Gross Capital Expenditure</b>	<b>1,830</b>	<b>915</b>	<b>915</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>2. Initial Funding (at inflated prices)</b>								
Government Grants (TBC)	549	-	549	-	-	-	-	
Other Grants	-	-	-	-	-	-	-	
Other Financial Assistance	-	-	-	-	-	-	-	
<b>Total Grants Receivable TBC</b>	<b>549</b>	<b>-</b>	<b>549</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Capital Cost of Project</b>	<b>1,281</b>	<b>915</b>	<b>366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Council Capital Expenditure</b>	<b>1,281</b>	<b>915</b>	<b>366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Present Value</b>	<b>1,264</b>	<b>915</b>	<b>349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Cost of Capital		5%	5%	5%	5%	5%	5%	
Year		0	1	2	3	4	5	

Notes - Additional narrative on main assumptions and support working papers

- 1
- 2
- 3
- 4
- etc.

STAGE 2 - CAPITAL PROJECT APPRAISAL  
FINANCIAL ASSESSMENT OF ASSOCIATED REVENUE BUDGET IMPLICATIONS

<b>Capital Programme:</b>	<b>Airfield Terminal Building Replacement Programme</b>
<b>Client Service:</b>	<b>Marine Services and Transportation</b>
<b>Project Name:</b>	<b>Airfield Terminal Building Replacement</b>

		1	2	3	4	5		
<b>REVENUE COSTS / (SAVINGS)</b>	<b>Total £ 000</b>	<b>2023/24 £ 000</b>	<b>2024/25 £ 000</b>	<b>2025/26 £ 000</b>	<b>2026/27 £ 000</b>	<b>2027/28 £ 000</b>	<b>Onwards £ 000</b>	<b>Notes</b>
<b>1. Full Year Operating Costs (at inflated prices)</b>								
Staff Costs	-							
Other Staff Costs (incl. recruitment, etc.)	-							
Property Costs	- 80	-	16	- 16	- 16	- 16	- 16	1
Supplies and Services	-							
Transport, Vessel and Plant Costs	-							
Administration Costs	-							
Apportioned Costs	-							
Third Party Payments	-							
Finance and Loan Charges	308	28	53	58	57	56	56	2
Miscellaneous Expenditure	-							
<b>Gross Revenue Expenditure / (Saving)</b>	<b>228</b>	<b>28</b>	<b>37</b>	<b>42</b>	<b>41</b>	<b>40</b>	<b>40</b>	
<b>2. Operating Income (at inflated prices)</b>								
Government Grants	-	-	-	-	-	-	-	
Other Grants	-	-	-	-	-	-	-	
Rents and Lettings	-							
Sales	-							
Fees and Charges	-							
Miscellaneous Income	-							
<b>Gross Revenue Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Revenue Expenditure / (Saving) of Proj</b>	<b>228</b>	<b>28</b>	<b>37</b>	<b>42</b>	<b>41</b>	<b>40</b>	<b>40</b>	
Revenue Costs	228	28	37	42	41	40	40	
Net Present Value	<b>104</b>	28	36	40	38	36	35	
Cost of Revenue		3%	3%	3%	3%	3%	3%	
Year		0	1	2	3	4	5	

**Notes -**

- 1 Reduction in property costs expected due to new build
- 2 Loans charges
- 3
- 4
- etc.

## **Minute**

### **Police and Fire Sub-committee**

Tuesday, 16 May 2023, 14:00.

Council Chamber, Council Offices, School Place, Kirkwall.



### **Present**

Councillors Duncan A Tullock, Raymond S Peace and Jean E Stevenson.

### **Present via remote link (Microsoft Teams)**

Councillors Graham A Bevan and Mellissa-Louise Thomson.

### **Clerk**

- Sandra Craigie, Committees Officer.

### **In Attendance**

- Hayley Green, Corporate Director for Neighbourhood Services and Infrastructure.
- Georgette Herd, Solicitor.

### **Scottish Fire and Rescue Service:**

- Scott Gibson, Local Senior Officer.
- Tony McLachlan, Station Commander.

### **In Attendance via remote link (Microsoft Teams)**

#### **Police Scotland:**

- Chief Inspector Scott Robertson, Area Commander.

### **Apologies**

- Councillor David Dawson.
- Councillor Alexander G Cowie.

### **Declarations of Interest**

- No declarations of interest were intimated.

### **Chair**

- Councillor Duncan Tullock, Vice Chair.



## **1. Scottish Fire and Rescue Service**

### **Performance Against Orkney Fire and Rescue Plan**

After consideration of a report by Scott Gibson, Local Senior Officer, copies of which had been circulated, the Sub-committee:

Scrutinised the statistical performance of the Scottish Fire and Rescue Service, Orkney Islands area, for the period 1 January to 31 March 2023, detailed in the Quarterly Performance Report, attached as Appendix 1 to the report by the Local Senior Officer, and obtained assurance that progress was being made against the objectives.

## **2. Local Police Plan**

The Sub-committee noted that this item had been withdrawn.

## **3. Conclusion of Meeting**

At 14:48 the Vice Chair declared the meeting concluded.

Signed: Duncan A Tullock.

## Minute

### **Pension Fund Sub-committee, together with Pension Board**

Thursday, 18 May 2023, 09:15.

Council Chamber, Council Offices, School Place, Kirkwall.



## **Present**

### **Pension Fund Sub-committee:**

Councillors Heather N Woodbridge, P Lindsay Hall, Steven B Heddle, Kristopher D Leask and James W Stockan.

### **Pension Board:**

#### **Employer Representatives:**

Councillors Graham A Bevan, James R Moar and Owen Tierney, Orkney Islands Council.

#### **Trade Union Representative:**

Karen Kent (Unison), Eoin Millar (Unite) and Eileen Swanney (Unison).

## **Present via remote link (Microsoft Teams)**

### **Pension Fund Sub-committee:**

Councillor Mellissa-Louise Thomson.

## **Clerk**

- Sandra Craigie, Committees Officer.

## **In Attendance**

- Gareth Waterson, Corporate Director for Enterprise and Sustainable Regeneration.
- Erik Knight, Head of Finance.
- Shonagh Merriman, Service Manager (Corporate Finance).
- Katie Gibson, Team Manager (Corporate Finance).
- Paul Maxton, Solicitor (for Items 2 to 5).

### **Hymans Robertson:**

- David Walker, Partner.

## **Apology**

- Councillor Rachael A King.

## **Not Present**

### **Pension Board:**

### **Trade Union Representatives:**

- Mark Vincent (GMB).

## **Declarations of Interest**

- No declarations of interest were intimated.

## **Chair**

- Councillor Heather N Woodbridge.

## **1. Disclosure of Exempt Information**

The Sub-committee noted the proposal that the public be excluded from the meeting for consideration of Item 4 as the business to be discussed involved the potential disclosure of exempt information of the classes described in the relevant paragraphs of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

Councillors Steven B Heddle and James W Stockan joined the meeting at this point.

## **2. Annual Audit Plan**

After consideration of a report by the Head of Finance, copies of which had been circulated, and after hearing a report from the Corporate Director for Enterprise and Sustainable Regeneration, the Sub-committee:

Noted the external audit annual plan for 2022/23 in respect of the Council's Pension Fund, prepared by KPMG, attached as Appendix 1 to the report by the Head of Finance.

Karen Kent joined the meeting during discussion of this item.

## **3. Pension Fund Administration – Performance**

After consideration of a report by the Head of Finance, copies of which had been circulated, the Sub-committee:

Scrutinised Pension Fund administration activities, together with performance against key service standards, for the period 1 April 2022 to 31 March 2023, as detailed in sections 4 to 9 of the report by the Head of Finance and obtained assurance.

## **4. Statement of Managed Pension Funds**

On the motion of Councillor Heather N Woodbridge, seconded by Councillor James W Stockan, the Sub-committee resolved that the public be excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 6 of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

After consideration of a report by the Head of Finance, copies of which had been circulated, and after hearing a report from the Service Manager (Corporate Finance), the Sub-committee:

Noted:

**4.1.** The investment monitoring report for the Pension Fund produced by Hymans Robertson, the Council's appointed investment advisor, attached as Appendix 1 to the report by the Head of Finance, relating to the performance of managed funds for the quarter to 31 March 2023.

**4.2.** That the Pension Fund investments returned a gain of £13,800,000, or 3.5% over the quarter to 31 March 2023, which was 0.5% ahead of benchmark and was considered good.

**4.3.** That the value of the Pension Fund had decreased by 5.9% over the 12-month period to 31 March 2023, which was 4.1% behind benchmark over that period and was considered very poor.

**4.4.** That an average return of 5.1% per annum for the Pension Fund remained positive but was marginally behind the benchmark over the five-year period and therefore behind target, which was to outperform the aggregate benchmark.

**4.5.** The Governance Summary extracted from Baillie Gifford's investment report for the quarter ending 31 March 2023, attached as Appendix 2 to the report by the Head of Finance.

**4.6.** The extract from IFM Global Infrastructure's quarterly investor report, showing the responsible investment update for the quarter ending 31 March 2023, attached as Appendix 3 to the report by the Head of Finance.

**4.7.** The Corporate Governance Summary extracted from Legal and General's investment report for the quarter ending 31 March 2023, attached as Appendix 4 to the report by the Head of Finance.

Councillor James W Stockan left the meeting during discussion of this item.

## **5. Conclusion of Meeting**

At 09:56 the Chair declared the meeting concluded.

Signed: Heather N Woodbridge.

## Minute

### Investments Sub-committee

Thursday, 18 May 2023, 14:00.

Council Chamber, Council Offices, School Place, Kirkwall.



### Present

Councillors Heather N Woodbridge, P Lindsay Hall, Steven B Heddle, Kristopher D Leask and James W Stockan.

### Present via remote link (Microsoft Teams)

Councillor Mellissa-Louise Thomson.

### Clerk

- Sandra Craigie, Committees Officer.

### In Attendance

- Gareth Waterson, Corporate Director for Enterprise and Sustainable Regeneration.
- Erik Knight, Head of Finance.
- Shonagh Merriman, Service Manager (Corporate Finance).
- Michael Scott, Solicitor.

### Hymans Robertson:

- David Walker, Partner.

### Apology

- Councillor Rachael A King.

### Declarations of Interest

- No declarations of interest were intimated.

### Chair

- Councillor Heather N Woodbridge.

## 1. Disclosure of Exempt Information

The Sub-committee noted the proposal that the public be excluded from the meeting for consideration of Item 3 as the business to be discussed involved the potential disclosure of exempt information of the class described in the relevant paragraph of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

## **2. Temporary Loans**

After consideration of a report by the Head of Finance, copies of which had been circulated, and after hearing a report from the Service Manager (Corporate Finance), the Sub-committee:

Noted:

**2.1.** The status of the temporary loan portfolio as at 31 March 2023, as detailed in section 3 of the report by the Head of Finance.

**2.2.** That, for the period 1 April 2022 to 31 March 2023, the temporary loans portfolio made a return of £250,182.72 at an average interest rate of 1.75%.

The Sub-committee scrutinised:

**2.3.** The temporary loans portfolio, detailed in sections 3 and 4 of the report by the Head of Finance, and obtained assurance that the Treasury Management Strategy was being adhered to by the Finance Service and the temporary loans portfolio was producing an acceptable rate of return.

## **3. Statement of Managed Funds**

On the motion of Councillor Heather N Woodbridge, seconded by Councillor James W Stockan, the Sub-committee resolved that the public be excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 6 of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

After consideration of a report by the Head of Finance, copies of which had been circulated, and after hearing a report from the Service Manager (Corporate Finance), the Sub-committee:

Noted:

**3.1.** The investment monitoring report for the Strategic Reserve Fund produced by Hymans Robertson, the Council's appointed investment advisor, attached as Appendix 1 to the report by the Head of Finance, relating to the performance of managed funds for the quarter to 31 March 2023.

**3.2.** That, although the Strategic Reserve Fund investments returned a loss of £4,400,000, after allowing for transfer or cash outflows of £9,700,000, this equated to a gain of 2.1% over the quarter to 31 March 2023, which was 0.6% behind benchmark, and therefore considered poor.

**3.3.** That the investment returns on the Strategic Reserve Fund had been negative over the 12-month period to 31 March 2023, with the value of the Fund decreasing by 5.3%, which was 5.0% behind benchmark and therefore considered very poor.

**3.4.** The BlackRock UK Property and Diversified Growth Fund Commentary for the quarter ending 31 March 2023, attached as Appendix 2 to the report by the Head of Finance.

**3.5.** The Barings Global High Yield Credit Strategies Environmental, Social and Governance Impact report for the quarter ending 31 March 2023, attached as Appendix 3 to the report by the Head of Finance.

#### **4. Conclusion of Meeting**

At 14:13 the Chair declared the meeting concluded.

Signed: Heather N Woodbridge.

# Minute

## Human Resources Sub-committee

Tuesday, 30 May 2023, 12 noon.

Council Chamber, Council Offices, School Place, Kirkwall.



## Present

Councillors Heather N Woodbridge, Alexander G Cowie, James R Moar, John A R Scott, Gwenda M Shearer, James W Stockan, Duncan A Tullock and Ivan A Taylor.

## Clerk

- Sandra Craigie, Committees Officer.

## In Attendance

- Karen Greaves, Corporate Director for Strategy, Performance and Business Solutions.
- Gavin Mitchell, Head of Legal and Governance.
- Andrew Groundwater, Head of Human Resources and Organisational Development.

## Declarations of Interest

- No declarations of interest were intimated.

## Chair

- Councillor Heather N Woodbridge.

## 1. Consultation Protocol on Workforce and Employment Changes

After consideration of a report by the Corporate Director for Strategy, Performance and Business Solutions, together with an Equality Impact Assessment, copies of which had been circulated, and after hearing a report from the Head of Human Resources and Organisational Development, the Sub-committee:

Noted:

**1.1.** That a Consultation Protocol on Workforce and Employment Changes, attached as Appendix 1 to the report by the Corporate Director for Strategy, Performance and Business Solutions, had been developed, in consultation with the recognised trade unions, to provide the Council with a consultation framework and set of principles to apply to staffing and employment matters.

**1.2.** That the Consultation Protocol on Workforce and Employment Changes applied to consultations with all recognised trade unions, at both a service and corporate level.



The Sub-committee resolved to **recommend to the Council:**

**1.3.** That the Consultation Protocol on Workforce and Employment Changes, attached as Appendix 1 to this Minute, be approved.

## **2. Conclusion of Meeting**

At 12:13 the Chair declared the meeting concluded.

Signed: Heather N Woodbridge.



# Consultation Protocol on Workforce and Employment Changes

May 2023

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## Introduction

As an organisation that is committed to continually improving its performance, its services to its customers and its decision making, we recognise that our success depends on our commitment to professional, timely and meaningful consultation with our employees and our recognised trade unions.

This protocol has been developed to make sure that the Council has an organisation wide consultation framework and set of principles to apply to staffing and employment matters that ensures appropriate levels of transparency and openness. It sets out in broad terms how the Council will consult and what we will consult on. It applies to consultations with all recognised trade unions at both a Service and Corporate level and has been developed in consultation with all recognised trade unions.

## What is Consultation?

Consultation is a two-way dialogue that allows employees and Trade Unions a realistic and timely opportunity to provide views and feedback on proposals that impact them, and to be able to influence decision making by having their views considered as part of any decision-making process.

### Consultation involves managers:

- Actively seeking out the views and ideas of employees and trade unions and then taking these views into consideration before decisions are made by Council.
- Providing sufficient information and time to employees and trade unions to enable them to consider the proposals; discuss the proposals and implications with their members or trade union representatives; submit their response with suggested alternatives to any of the proposed changes; and receive feedback on their response including where views are rejected.

On the basis that some decisions are likely to lead to significant changes in the way we organise, deliver and provide services to our customers, there is a legal requirement that consultation in such instances should be carried out “with a view to reaching agreement”. However, consultation does not remove the right of managers to manage – they must still make the final decisions or present final recommendations which may result in not acting on some of the views received where they believe there are sound and practical reasons for not doing so. There may also be circumstances where Unions reserve the right to lodge a formal failure to agree.

### When consulting:

- Our communications will be clear, simple and consistent.
- We will be open, honest and factual.
- We will use face-to-face communication as much as possible.
- We will avoid information overload.
- We will listen and act on feedback.
- Our communications will be timely and relevant.

## When to consult – informal and formal consultation

Consultation will take place with employees and the Trade unions when:

- They have a legal entitlement to be consulted.
- They can reasonably expect to be consulted because the proposals and policies under consideration would have a significant impact on them.

While it is not possible to provide a comprehensive list of subjects for consultation, the following gives examples of subjects that are appropriate for consultation:

- Reviewing terms and conditions of employment. *(This is a matter for negotiation and agreement, not for consultation.)*
- New ways of working.
- Organisational restructuring *(including job matching and creation or deletion of posts)*
- Reductions in the workforce.
- Staff relocation to an alternative site.
- New shared services with external partners *(excluding shared services covered within IJB).*
- Business transfers.
- Creation of new HR policies or review of existing HR policies.

These issues may often result in the presentation of a business case or report to the Corporate Leadership Team (CLT) and the relevant committee after consultation has been completed that takes into account the feedback received during the consultation.

The Change in Establishment process includes a section where any proposed staffing changes are considered against this protocol to see if they will require consultation prior to being signed off by the relevant Officer.

### How long to consult for?

Consultation will normally allow a minimum of two weeks for responses, except where statutory requirements prescribe a set or minimum period that exceeds this (e.g. redundancy consultations, where the Council would follow the minimum requirements set out in law).

By agreement, the consultation timescale may be shorter where there is an urgent business need, or extended in cases where the subject matter is so significant the trade unions, in terms of formulating a full response, would benefit from a longer period to discuss the proposals and implications with their members.

When consulting collectively with all trade unions, or where the matter under consultation affects schools, due regard will be given to school holiday periods that fall within the

consultation period and the consultation period will be adjusted to take account of school holidays.

Any variation to the minimum two week consultation timescale would only apply where there are exceptional circumstances and would be applied in the interests of maintaining effective partnership working and the mutual trust that implies.

## **Who consults?**

An appropriate manager or Senior Officer from the Service concerned will normally lead the consultation process.

For corporate issues affecting all Council employees, the lead officer is likely to be the Head of Human Resources and Organisational Development, or one of his/her representatives. For example, consultation on new or revised HR policies.

Alternatively, it may be a Corporate Director or a Head of Service who has been given a strategic lead on a particular corporate issue.

## How to consult

The 3 key steps for effective consultation are as follows:

- Step 1: Triggering consultation.
- Step 2: Responding to feedback.
- Step 3: Implementing the proposals.

### Step 1 – Triggering Consultation

The Lead Officer prepares a written consultation document setting out the purpose, the proposals, and any background and issues, to the trade unions with representation rights in the area of service affected. In terms of consultation on new or revised corporate HR policies, this may simply take the form of the policy document itself, with track changes showing revisions if appropriate.

This document should include:

- The reasons for the proposals (i.e. the business case). For example, how the proposals will help to improve service performance and delivery or support corporate objectives, including meeting financial savings targets.
- Financial implications (e.g. how proposals are to be funded).
- The staffing implications (e.g. training, changes to working practices including any new ways of working, impact on size of the workforce).
- Health and safety considerations, including risk management.
- Any initial feedback from staff or recognised trade unions where ‘sounding out’ discussions have taken place (see ‘Notes’ below).
- An outline of any other options that have been considered.
- A request for written views on the proposals with the consultation start and end dates clearly stated that are in accordance with the Timescales laid out in Section 4 of this document. An email or online response route should be provided where this is useful to the staff group in question.
- An outline on how to take forward the proposals being made, after any amendments made following consultation (e.g. reporting to Committee). This could include an indicative timetable.



## Step 1 notes

Before commencing the consultation process, it is good practice for managers through team meetings or workshops, to gather some initial thoughts and ideas from recognised trade union representatives and the workforce whose employment is likely to be affected by proposals. This ‘testing of the water’ could include gathering initial feedback from officers in HR, Legal or Finance and other relevant managers in the organisation.

This may extend to Elected Members or external partners if they are likely to be affected by the proposals.

The corporate and Service Trade Union Liaison forum can also be useful forums for this purpose.

This does not however constitute ‘formal’ consultation and count towards the required period for consultation.

If electing to start the process by informing trade unions of the proposals face to face, the proposals should then be provided in writing as quickly as possible thereafter.

The Lead Officer should keep a record of when the consultation process commenced and communication with the trade unions. The consultation period ends upon the expiry of the 14 day period unless a variation has been agreed or where statutory requirements prescribe a set or minimum period that exceeds this.

## Step 2 – Responding to feedback

Lead Officer considers and responds to feedback.

This includes:

- Arranging, if necessary, any follow up meetings with the trade unions to respond to the issues raised.
- Responding in writing or by email, including an explanation as to why any comments are not going to be acted upon.
- Carefully tracking and highlighting any changes made, to show the veracity of the consultation (“you said, we did”).

Trade unions and employees (including any absent from the workplace e.g. sickness, maternity) should be given as much advance notice of all meetings as possible, to ensure they are ready to attend and trade unions positioned to advise their members. It is essential that consultation can be demonstrated as being a 2-way process and maintaining an engagement log of when and what communication and information provision has happened with both trade unions and employees is recommended. All requests for information should be acknowledged swiftly and responded to in good time.

## Step 3 – Implementing the proposals

The Lead Officer prepares and submits business case or report (where a business case or report is required for implementation purposes).

This includes:

- Seeking approval for proposals from the relevant Corporate Director after completion of consultation period, taking into account all the information gathered, views expressed and feedback received during consultation.
- Summarising in the business case/report trade unions and employees' responses/ reactions to proposals and the reasons why any alternative proposals have been rejected. Where the trade unions disagree with the final proposals and wish to provide written comments, these comments should be appended to the business case as it progresses to the next stage(s).

### Step 3 notes

Business cases that include proposals which amend or increase on a permanent basis the agreed establishment will require approval of the Chief Executive through the Change in Establishment Process. Proposals which entail substantial service restructuring or require additional financial resources will require committee approval.

Reports that propose creating a new HR policy, or significant amendments to an existing policy would require committee approval. However, reports that propose 'refinements' to existing policies or changes to operational guidance will be dealt with at CLT level without the need for committee approval.

For local arrangements affecting Teachers (SNCT) conditions of service these need to be agreed by the Orkney Joint Negotiating Committee for Teachers (OJNCT) before they can be presented to either the Education, Leisure and Housing Committee or the Policy and Resources Committee for approval.

When targeting the Committee at which to present the proposals, cognisance will be taken of:

- The time required to consult trade unions and the workforce, which needs to be concluded before a report is prepared for Committee.
- The need to seek agreement of the proposals at OJNCT where they affect SNCT conditions of service.
- The date of the deadline for report submission in the Committee process.

## Overview of consultation process

Management forms initial proposals

Lead Officer **prepares and submits relevant CIE OR report for CLT or Committee (as appropriate) for approval**

Lead Officer informs relevant Trade Unions of proposals and invites feedback including written proposal document  
**consultation pack including written proposal document**

Lead Officer provides feedback on TU response and finalises proposals, taking into account feedback received.  
**LO holds consultation meetings. Collates, considers and responds to feedback as appropriate**

Lead Officer seeks approval for proposals from their Corporate Director or Head of Service

Lead Officer prepares and submits a business case/report to CLT (if required)

Lead Officer arranges for business case/report to be placed on next available Committee agenda (If required)

Decision communicated to workforce and implemented.

## Minute

### Staffing Appeals Sub-committee

Tuesday, 30 May 2023, 14:00.

Committee Room 1, Council Offices, School Place, Kirkwall.



### Present

Councillors Heather N Woodbridge, Alexander G Cowie, James R Moar, John A R Scott, Gwenda M Shearer, Ivan A Taylor and Duncan A Tullock.

### Clerk

- Gavin Mitchell, Head of Legal and Governance.

### In Attendance

- Andrew Groundwater, Head of Human Resources and Organisational Development.
- Hazel Flett, Service Manager (Governance).
- Council representative.
- Appellant (via Microsoft Teams).
- Appellant's representative.

### Apology

- Councillor James W Stockan.

### Declarations of Interest

- No declarations of interest were intimated.

### Chair

- Councillor Heather N Woodbridge.

## 1. Disclosure of Exempt Information

The Sub-committee noted the proposal that the public be excluded from the meeting, as the business to be discussed involved the potential disclosure of exempt information of the class described in the relevant paragraph of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

## **2. Exclusion of Public**

On the motion of Councillor Heather N Woodbridge, seconded by Councillor Gwenda M Shearer, the Sub-committee resolved that the public be excluded for the remainder of the meeting, as the business to be considered involved the disclosure of exempt information of the class described in the relevant paragraph of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

## **3. Briefing from Clerk on Procedure**

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 1 of Part 1 of Schedule 7A of the Act.

After hearing a briefing from the Clerk regarding procedure, the Sub-committee:

Noted that the meeting had been convened to consider a Stage 3 grievance appeal.

## **4. Appeal Against Stage 2 Grievance Decision**

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 1 of Part 1 of Schedule 7A of the Act.

Following conclusion of its deliberations, the Sub-committee:

Resolved, in terms of delegated powers, what action should be taken with regard to a Stage 3 grievance appeal.

**The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.**

## **5. Conclusion of Meeting**

At 15:55 the Chair declared the meeting concluded.

Signed: Heather N Woodbridge.