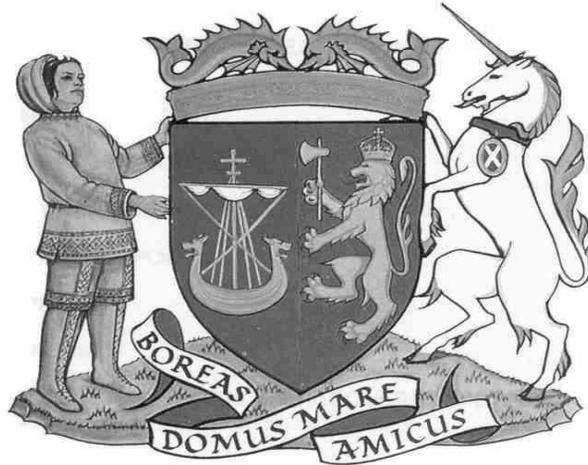


ORKNEY ISLANDS COUNCIL



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.

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

Service Area	Specific area within a Service Committee e.g. Social Care, Transportation, etc.
Service Function	Specific function within a Service Area e.g. Childcare, Elderly Residential, etc.
Subjective Group	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

Financial Year.	Savings total.
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.
TOTAL	£15,164,200

- 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.

	P&R Report Feb-23 £m	Finance Circular 1/2023 £m	Difference £m
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
Total General Revenue Funding	89.066	89.936	0.870

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:-

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

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:

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

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	<u>1.375</u>	
		6.854
Sales	(0.082)	
Fees and Charges	(0.647)	
Apportioned income	(0.184)	
Other Income	<u>(0.722)</u>	
		(1.635)
Total Net Uplift		<u><u>5.219</u></u>

STRATEGY AND ASSUMPTIONS

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

	2023/24
	£m
Overall Budget Increase	
Movement 2022/23 to 2023/24	<u>8.161</u>
Represented By:	
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>
	<u>8.161</u>

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>
Approved Budget 2022/23	92,616.2
<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
Approved Budget 2023/24	<u><u>100,777.6</u></u>

COUNCIL TAX CALCULATION 2023/24

	<i>£000</i>
Approved Budget 2022/23	100,777.6
<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)
Expenditure to be met by Council Tax	<u><u>11,229.0</u></u>
Band D Properties Forecast	8,284
Assumed Collection rate	99%
No. of Band D Equivalent Tax Payers	8,201
Band D Council Tax 2023/24	<u><u>1,369.21</u></u>

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
D	over 45,000-58,000	360/360	1,369.21
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%
Orkney Island Council	1,369.21	10.0%
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%
Scotland Average	1,410.38	5.4%

SUMMARY OF APPROVED SERVICE PRESSURES 2023/24

SUMMARY BY SERVICE AREA	Service Area Code	Approved Service Pressure £000
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
Totals		705.0

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

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
Totals		191.0

SUMMARY BY ITEM	Service Area Code	Settlement Adjustment £000
Budget Increase		
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)
Totals		191.0

SUMMARY OF EFFICIENCY SAVINGS 2023/24

SUMMARY BY SERVICE AREA	Service Area Code	Efficiency Savings £000
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
Total		0.0

		0.0
		0.0
		0.0
		0.0
Total		0.0

SERVICE COMMITTEE BUDGETS

**SERVICE COMMITTEE
SUMMARY**

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

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:-

2022/23 Budget	Approved Budget 2022/23
2022/23 Change	Return One-Off Budget 2022/23 + Baseline Other
2023/24 Inflation	Inflation 2023/24
2023/24 Service Pressures	One-Off + Baseline 2023/24
2023/24 Efficiency Savings	Efficiency Savings 2023/24
2023/24 Change	Finance Settlement + Final Adjustments 2023/24
2023/24 Budget	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
General Fund Services							
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
	13,211.6	481.8	(31.0)	209.4	0.0	453.2	14,325.0
Roads							
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
Net Expenditure	3,175.9	154.6	(161.9)	95.8	0.0	359.2	3,623.6
Transportation							
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
Net Expenditure	3,412.1	49.8	123.2	82.1	0.0	(179.1)	3,488.1
Operational Environmental Services							
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
Net Expenditure	2,946.1	78.9	(192.1)	(14.9)	0.0	297.2	3,115.2
E/Health and Trading Standards							
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
Net Expenditure	957.2	62.3	72.3	(16.1)	0.0	0.2	1,075.9

**DEVELOPMENT AND
INFRASTRUCTURE (CONTINUED)**

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

EDUCATION, LEISURE AND HOUSING							
	2022/23		2023/24				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
General Fund Services							
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
	44,411.1	69.9	3,397.3	1,149.2	0.0	(275.4)	48,752.1
Non-General Fund Services							
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
	(0.0)	(9.0)	240.8	(105.3)	0.0	(126.5)	0.0
Education							
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
Net Expenditure	38,405.5	(74.4)	2,946.6	960.9	0.0	(243.1)	41,995.5
Leisure Services							
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
Net Expenditure	4,237.4	46.8	314.1	126.1	0.0	(59.0)	4,665.4

EDUCATION, LEISURE AND HOUSING (CONTINUED)

	2022/23		2023/24				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
Other Housing							
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)
Net Expenditure	1,768.2	97.5	136.6	62.2	0.0	26.7	2,091.2
Housing Revenue Account							
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)
Net Expenditure	0.0	(17.9)	0.5	(108.7)	0.0	126.1	0.0
Orkney College							
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)
Net Expenditure	(0.0)	8.9	240.3	3.4	0.0	(252.6)	0.0

POLICY AND RESOURCES							
	2022/23		2023/24				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
General Fund Services							
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
	34,993.5	(664.8)	1,852.7	1,256.3	0.0	262.8	37,700.5
Sources of Funding	(89,995.1)	2,701.1	0.0	0.0	0.0	(13,483.6)	(100,777.6)
Central Administration							
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
Net Expenditure	0.0	7.4	(7.4)	(26.1)	0.0	39.3	13.2
Law, Order and Protective Services							
Civil Contingencies	120.5	3.3	8.0	4.0	0.0	0.2	136.0
Net Expenditure	120.5	3.3	8.0	4.0	0.0	0.2	136.0
Orkney Health and Care							
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
Net Expenditure	23,179.5	600.4	1,450.6	1,159.9	0.0	(7.7)	26,382.6

**POLICY AND
RESOURCES (CONTINTUED)**

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

**HARBOUR AUTHORITY
SUB COMMITTEE**

	2022/23		2023/24				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
Non-General Fund Services							
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)
	1,397.0	(4,263.4)	(508.3)	104.9	0.0	1,398.8	(1,871.0)
Scapa Flow Oil Port							
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
Net Expenditure	(539.1)	15.0	(262.6)	(556.0)	0.0	1,131.7	(211.0)
Miscellaneous Piers and Harbours							
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
Net Expenditure	1,936.1	(4,278.4)	(245.7)	660.9	0.0	267.1	(1,660.0)

**ASSET MANAGEMENT
SUB COMMITTEE**

	2022/23		2023/24				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
Non-General Fund Services							
Corporate Holding Accounts	5.9	68.1	342.7	0.0	0.0	(416.7)	0.0
	5.9	68.1	342.7	0.0	0.0	(416.7)	0.0
Corporate Holding Accounts							
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
Net Expenditure	5.9	68.1	342.7	0.0	0.0	(416.7)	0.0

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

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

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				
BY SERVICE AREA											
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
TOTALS	92,616.2	(320.0)	206.9	92,503.1	5,219.0	705.0	1,909.9	0.0	191.0	249.6	100,777.6

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				
BY SUBJECTIVE GROUP (Central Administration)											
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
Total Expenditure	12,716.2	0.0	1,130.2	13,846.4	939.1	0.0	(20.9)	0.0	75.0	12.9	14,852.5
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)
Total Income	(12,716.2)	0.0	(1,122.8)	(13,839.0)	(946.5)	0.0	(5.2)	0.0	0.0	(48.6)	(14,839.3)
Net Expenditure	0.0	0.0	7.4	7.4	(7.4)	0.0	(26.1)	0.0	75.0	(35.7)	13.2

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				
BY SUBJECTIVE GROUP (Remaining GF Services)											
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
Total Expenditure	136,282.3	(555.3)	817.6	136,544.6	6,534.3	450.0	1,900.6	0.0	686.0	1,384.5	147,500.0
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)
Total Income	(43,666.1)	235.3	(618.1)	(44,048.9)	(1,307.9)	255.0	35.4	0.0	(570.0)	(1,099.2)	(46,735.6)
Net Expenditure	92,616.2	(320.0)	199.5	92,495.7	5,226.4	705.0	1,936.0	0.0	116.0	285.3	100,764.4

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				
BY SUBJECTIVE GROUP (Total General Fund)											
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
Total Expenditure	148,998.5	(555.3)	1,947.8	150,391.0	7,473.4	450.0	1,879.7	0.0	761.0	1,397.4	162,352.5
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)
Total Income	(56,382.3)	235.3	(1,740.9)	(57,887.9)	(2,254.4)	255.0	30.2	0.0	(570.0)	(1,147.8)	(61,574.9)
Net Expenditure	92,616.2	(320.0)	206.9	92,503.1	5,219.0	705.0	1,909.9	0.0	191.0	249.6	100,777.6
SOURCES OF FUNDING											
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)
Total Income	(89,995.1)	0.0	2,701.1	(87,294.0)	0.0	0.0	0.0	0.0	(3,126.0)	(10,357.6)	(100,777.6)

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				
10 CENTRAL ADMINISTRATION												
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
Net Expenditure		0.0	0.0	7.4	7.4	(7.4)	0.0	(26.1)	0.0	75.0	(35.7)	13.2
11-16 EDUCATION												
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
Net Expenditure		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

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				
17 LEISURE SERVICES												
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	
Net Expenditure	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	
19 ORKNEY HEALTH AND CARE												
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	
Net Expenditure	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	

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				
23	LAW, ORDER AND PROTECTIVE SERVICES											
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
	Net Expenditure	120.5	0.0	3.3	123.8	8.0	0.0	4.0	0.0	0.0	0.2	136.0
26	ROADS											
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
	Net Expenditure	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
27	TRANSPORTATION											
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
	Net Expenditure	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

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				
28	OPERATIONAL ENVIRONMENTAL SERVICES											
28B	Burial Grounds	89.0	0.0	0.6	89.6	(9.3)	0.0	4.4	0.0	0.0	10.7	95.4
28C	Refuse Collection	636.2	0.0	(59.9)	576.3	(78.6)	0.0	0.0	0.0	0.0	125.6	623.3
28E	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
28F	Recycling	516.5	0.0	0.0	516.5	0.3	0.0	0.0	0.0	0.0	48.0	564.8
28G	Environmental Cleansing	396.9	0.0	0.0	396.9	1.4	0.0	0.0	0.0	0.0	36.3	434.6
28K	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
	Net Expenditure	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
29	ENVIRONMENTAL HEALTH & T/STANDARDS											
29A	Administration	581.8	0.0	58.7	640.5	39.6	0.0	4.5	0.0	0.0	1.3	685.9
29B	Trading Standards	285.5	0.0	3.6	289.1	19.4	0.0	(20.6)	0.0	0.0	0.7	288.6
29D	Public Toilets	89.9	0.0	0.0	89.9	13.3	0.0	0.0	0.0	0.0	(1.8)	101.4
	Net Expenditure	957.2	0.0	62.3	1,019.5	72.3	0.0	(16.1)	0.0	0.0	0.2	1,075.9
30	OTHER HOUSING											
30A	Housing Support	67.3	0.0	0.0	67.3	4.7	0.0	(0.8)	0.0	0.0	0.5	71.7
30B	Homelessness	917.2	0.0	75.9	993.1	96.5	0.0	40.9	0.0	38.0	(61.8)	1,106.7
30C	Housing Loans	11.0	0.0	1.1	12.1	0.6	0.0	0.0	0.0	0.0	0.0	12.7
30E	Energy Initiatives	39.5	0.0	0.0	39.5	2.8	0.0	(0.1)	0.0	0.0	0.0	42.2
30F	Garages	(97.1)	0.0	0.0	(97.1)	3.0	0.0	0.0	0.0	0.0	(1.8)	(95.9)
30G	Miscellaneous	232.6	0.0	12.6	245.2	13.0	0.0	1.6	0.0	0.0	0.1	259.9
30H	Housing Benefit	182.7	0.0	7.8	190.5	6.6	0.0	0.0	0.0	24.0	30.0	251.1
30K	Landlord Registration	(22.5)	0.0	0.1	(22.4)	(2.2)	0.0	0.0	0.0	0.0	0.0	(24.6)
30L	Care & Repair	312.6	0.0	0.0	312.6	0.0	0.0	0.0	0.0	0.0	0.0	312.6
30M	Sheltered Housing	147.0	0.0	0.0	147.0	11.3	0.0	20.6	0.0	0.0	(2.0)	176.9
30N	Student Accommodation	(22.1)	0.0	0.0	(22.1)	0.3	0.0	0.0	0.0	0.0	(0.3)	(22.1)
	Net Expenditure	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

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				
33	ECONOMIC DEVELOPMENT											
33A	Administration	887.1	0.0	42.4	929.5	62.1	0.0	(22.3)	0.0	0.0	1.7	971.0
33B	Business Gateway	175.6	0.0	0.0	175.6	9.7	0.0	1.3	0.0	0.0	(2.6)	184.0
33C	EEC Expenditure	9.4	0.0	0.0	9.4	0.0	0.0	0.0	0.0	0.0	0.0	9.4
33D	LEADER Programme	25.8	0.0	0.0	25.8	3.5	0.0	35.7	0.0	0.0	0.0	65.0
33E	Regeneration	16.5	0.0	0.0	16.5	0.0	0.0	0.0	0.0	0.0	0.0	16.5
33I	Tourism	112.5	0.0	0.0	112.5	0.0	0.0	0.0	0.0	0.0	0.0	112.5
33J	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
33K	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
	Net Expenditure	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
34	PLANNING											
34A	Administration	354.2	0.0	20.6	374.8	24.4	0.0	(1.8)	0.0	0.0	0.3	397.7
34B	Development Management	175.4	0.0	(37.5)	137.9	(8.9)	0.0	3.4	0.0	0.0	1.1	133.5
34C	Development Planning	436.8	0.0	53.1	489.9	36.6	0.0	57.6	0.0	0.0	(25.7)	558.4
34E	Building Standards	41.6	0.0	53.5	95.1	(3.5)	0.0	(9.8)	0.0	0.0	1.1	82.9
34G	Archaeology	46.4	0.0	4.1	50.5	3.6	0.0	(1.6)	0.0	0.0	(0.2)	52.3
	Net Expenditure	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
10/39	OTHER SERVICES											
10G	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
10J	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
39A	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
39B	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
39C	Miscellaneous Property	217.8	0.0	12.8	230.6	29.9	0.0	0.0	0.0	0.0	(8.4)	252.1
39D	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
39F	Elections	87.2	(50.0)	2.4	39.6	2.0	0.0	0.0	0.0	0.0	0.3	41.9
39G	Licensing	18.4	0.0	2.3	20.7	(1.6)	0.0	(0.4)	0.0	0.0	0.2	18.9
39H	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
39K	Publicity	16.0	0.0	0.0	16.0	0.0	0.0	0.0	0.0	0.0	0.0	16.0
39L	Twinning	(0.4)	0.0	0.0	(0.4)	0.0	0.0	0.0	0.0	0.0	34.8	34.4
39M	Community Councils	453.4	(15.0)	12.2	450.6	18.4	0.0	23.7	0.0	0.0	0.2	492.9
39S	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)
39T	Miscellaneous	54.8	0.0	37.6	92.4	(0.1)	0.0	0.0	0.0	0.0	0.0	92.3
39X	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
39Y	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
39U	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
		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

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				
10A CHIEF EXECUTIVE'S											
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
Total Expenditure	2,361.4	0.0	57.7	2,419.1	226.9	0.0	197.2	0.0	0.0	(1.0)	2,842.2
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)
Total Income	(2,361.4)	0.0	(49.7)	(2,411.1)	(234.9)	0.0	(5.7)	0.0	0.0	(190.5)	(2,842.2)
Net Expenditure	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											
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
Total Expenditure	1,566.2	0.0	235.4	1,801.6	121.1	0.0	(30.2)	0.0	0.0	3.0	1,895.5
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)
Total Income	(1,566.2)	0.0	(214.5)	(1,780.7)	(142.0)	0.0	0.0	0.0	0.0	27.2	(1,895.5)
Net Expenditure	0.0	0.0	20.9	20.9	(20.9)	0.0	(30.2)	0.0	0.0	30.2	0.0

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				
10C FINANCE											
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
Total Expenditure	2,094.3	0.0	235.2	2,329.5	145.4	0.0	11.6	0.0	0.0	(16.9)	2,469.6
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)
Total Income	(2,094.3)	0.0	(220.8)	(2,315.1)	(159.8)	0.0	0.0	0.0	0.0	5.3	(2,469.6)
Net Expenditure	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											
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
Total Expenditure	2,612.3	0.0	235.2	2,847.5	190.3	0.0	101.8	0.0	75.0	5.8	3,220.4
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)
Total Income	(2,612.3)	0.0	(218.8)	(2,831.1)	(206.7)	0.0	0.0	0.0	0.0	(182.6)	(3,220.4)
Net Expenditure	0.0	0.0	16.4	16.4	(16.4)	0.0	101.8	0.0	75.0	(176.8)	0.0

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				
10F I.T AND FACILITIES											
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
Total Expenditure	2,202.2	0.0	319.2	2,521.4	142.3	0.0	(84.0)	0.0	0.0	4.5	2,584.2
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)
Total Income	(2,215.4)	0.0	(297.2)	(2,512.6)	(164.3)	0.0	0.5	0.0	0.0	92.2	(2,584.2)
Net Expenditure	(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											
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
Total Expenditure	904.4	0.0	140.4	1,044.8	69.9	0.0	(134.2)	0.0	0.0	1.5	982.0
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)
Total Income	(904.4)	0.0	(121.8)	(1,026.2)	(88.5)	0.0	0.0	0.0	0.0	132.7	(982.0)
Net Expenditure	0.0	0.0	18.6	18.6	(18.6)	0.0	(134.2)	0.0	0.0	134.2	0.0

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				
10K APPORTIONMENT CONTROL A/C											
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)
Total Expenditure	(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)
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
Total 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
Net Expenditure	0.0	0.0	(99.9)	(99.9)	99.9	0.0	0.0	0.0	0.0	0.0	0.0
100 CLEANING HOLDING A/C											
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
Total Expenditure	2,053.2	0.0	7.0	2,060.2	126.6	0.0	(83.1)	0.0	0.0	16.0	2,119.7
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)
Total Income	(2,053.2)	0.0	0.0	(2,053.2)	(133.6)	0.0	0.0	0.0	0.0	67.1	(2,119.7)
Net Expenditure	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											
Miscellaneous Expenditure	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2
Total Expenditure	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2
Net Expenditure	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2

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				
SERVICE AREA SUMMARY											
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
Total Expenditure	12,716.2	0.0	1,130.2	13,846.4	939.1	0.0	(20.9)	0.0	75.0	12.9	14,852.5
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)
Total Income	(12,716.2)	0.0	(1,122.8)	(13,839.0)	(946.5)	0.0	(5.2)	0.0	0.0	(48.6)	(14,839.3)
Net Expenditure	0.0	0.0	7.4	7.4	(7.4)	0.0	(26.1)	0.0	75.0	(35.7)	13.2

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				
11AC SENIOR SECONDARY SCHOOLS											
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
Total Expenditure	11,246.1	0.0	2.7	11,248.8	999.1	0.0	(429.4)	0.0	0.0	18.1	11,836.6
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)
Total Income	(18.7)	0.0	0.0	(18.7)	(0.3)	0.0	0.0	0.0	0.0	0.0	(19.0)
Net Expenditure	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											
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
Total Expenditure	3,087.5	0.0	0.0	3,087.5	269.9	0.0	(87.5)	0.0	0.0	(34.4)	3,235.5
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)
Total Income	(11.5)	0.0	0.0	(11.5)	(0.1)	0.0	0.0	0.0	0.0	0.0	(11.6)
Net Expenditure	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

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				
13AW PRIMARY SCHOOLS											
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
Total Expenditure	11,887.3	0.0	0.6	11,887.9	1,037.1	0.0	(976.9)	0.0	0.0	(50.0)	11,898.1
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)
Total Income	(34.0)	0.0	0.0	(34.0)	(0.2)	0.0	0.0	0.0	0.0	0.0	(34.2)
Net Expenditure	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											
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
Total Expenditure	4,688.9	0.0	0.0	4,688.9	314.9	0.0	(88.1)	0.0	0.0	11.8	4,927.5
Fees & Charges	(345.5)	(255.0)	0.0	(600.5)	(60.0)	255.0	0.0	0.0	0.0	18.3	(387.2)
Total Income	(345.5)	(255.0)	0.0	(600.5)	(60.0)	255.0	0.0	0.0	0.0	18.3	(387.2)
Net Expenditure	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

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				
14FI	ADDITIONAL SUPPORT NEEDS											
	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
	Total Expenditure	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
	Net Expenditure	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											
	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
	Total Expenditure	839.2	0.0	1.2	840.4	67.3	0.0	27.4	0.0	0.0	6.1	941.2
	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)
	Total Income	(31.1)	0.0	0.0	(31.1)	(3.1)	0.0	0.0	0.0	0.0	0.0	(34.2)
	Net Expenditure	808.1	0.0	1.2	809.3	64.2	0.0	27.4	0.0	0.0	6.1	907.0

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				
14N	QUALITY DEVELOPMENT											
	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
	Total Expenditure	222.3	0.0	0.0	222.3	5.1	0.0	105.4	0.0	0.0	(3.2)	329.6
	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)
	Total Income	(165.6)	0.0	0.0	(165.6)	(0.3)	0.0	0.0	0.0	0.0	(105.5)	(271.4)
	Net Expenditure	56.7	0.0	0.0	56.7	4.8	0.0	105.4	0.0	0.0	(108.7)	58.2
15A	ADMINISTRATION											
	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
	Total Expenditure	2,044.3	0.0	78.8	2,123.1	132.6	0.0	39.8	0.0	(55.0)	5.9	2,246.4
	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)
	Total Income	(2,470.6)	0.0	0.0	(2,470.6)	(0.4)	0.0	0.0	0.0	(15.0)	0.0	(2,486.0)
	Net Expenditure	(426.3)	0.0	78.8	(347.5)	132.2	0.0	39.8	0.0	(70.0)	5.9	(239.6)

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				
15B ASSISTANCE FOR STUDENTS												
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
Total Expenditure	383.2	0.0	0.0	383.2	1.5	0.0	(9.9)	0.0	0.0	0.0	0.0	374.8
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)
Total Income	(159.1)	0.0	0.0	(159.1)	(1.5)	0.0	0.0	0.0	0.0	0.0	0.0	(160.6)
Net Expenditure	224.1	0.0	0.0	224.1	0.0	0.0	(9.9)	0.0	0.0	0.0	0.0	214.2
15C COMMUNITY LEARNING AND DEVELOPMENT												
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
Total Expenditure	441.3	0.0	94.0	535.3	34.7	0.0	21.6	0.0	0.0	0.0	0.9	592.5
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)
Total Income	(70.8)	0.0	0.0	(70.8)	(7.2)	0.0	0.0	0.0	0.0	0.0	0.0	(78.0)
Net Expenditure	370.5	0.0	94.0	464.5	27.5	0.0	21.6	0.0	0.0	0.9	0.9	514.5

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				
15DE SCHOOL MEALS											
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
Total Expenditure	2,193.4	0.0	3.3	2,196.7	93.4	0.0	165.8	0.0	0.0	(7.5)	2,448.4
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)
Total Income	(684.4)	0.0	0.0	(684.4)	(4.9)	0.0	0.0	0.0	0.0	0.0	(689.3)
Net Expenditure	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											
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
Total Expenditure	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
Net Expenditure	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											
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
Total Expenditure	54.8	0.0	0.0	54.8	3.7	0.0	5.6	0.0	0.0	0.1	64.2
Net Expenditure	54.8	0.0	0.0	54.8	3.7	0.0	5.6	0.0	0.0	0.1	64.2

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				
16A PARENT COUNCILS											
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
Total Expenditure	8.9	0.0	0.0	8.9	0.0	0.0	0.0	0.0	0.0	1.4	10.3
Net Expenditure	8.9	0.0	0.0	8.9	0.0	0.0	0.0	0.0	0.0	1.4	10.3
SERVICE AREA SUMMARY											
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
Total Expenditure	42,396.8	0.0	180.6	42,577.4	3,024.6	0.0	705.9	0.0	(74.0)	(66.9)	46,167.0
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)
Total Income	(3,991.3)	(255.0)	0.0	(4,246.3)	(78.0)	255.0	0.0	0.0	(15.0)	(87.2)	(4,171.5)
Net Expenditure	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	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				
17A ADMINISTRATION											
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
Total Expenditure	366.7	0.0	18.7	385.4	25.9	0.0	25.0	0.0	0.0	1.1	437.4
Net Expenditure	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											
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
Total Expenditure	362.1	0.0	0.0	362.1	48.3	0.0	3.3	0.0	0.0	(40.1)	373.6
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)
Total Income	(11.9)	0.0	0.0	(11.9)	(1.1)	0.0	0.0	0.0	0.0	0.0	(13.0)
Net Expenditure	350.2	0.0	0.0	350.2	47.2	0.0	3.3	0.0	0.0	(40.1)	360.6

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				
17D HEALTHY LIVING CENTRES											
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
Total Expenditure	102.9	0.0	0.0	102.9	7.1	0.0	3.0	0.0	0.0	(1.2)	111.8
Fees & Charges	(27.0)	0.0	0.0	(27.0)	(2.8)	0.0	0.0	0.0	0.0	0.0	(29.8)
Total Income	(27.0)	0.0	0.0	(27.0)	(2.8)	0.0	0.0	0.0	0.0	0.0	(29.8)
Net Expenditure	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											
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
Total Expenditure	43.7	0.0	0.0	43.7	4.0	0.0	2.0	0.0	0.0	0.3	50.0
Fees & Charges	(57.2)	0.0	0.0	(57.2)	(5.8)	0.0	0.0	0.0	0.0	0.0	(63.0)
Total Income	(57.2)	0.0	0.0	(57.2)	(5.8)	0.0	0.0	0.0	0.0	0.0	(63.0)
Net Expenditure	(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											
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
Total Expenditure	53.6	0.0	0.0	53.6	5.4	0.0	1.5	0.0	0.0	5.5	66.0
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)
Total Income	(55.8)	0.0	0.0	(55.8)	(5.7)	0.0	0.0	0.0	0.0	0.0	(61.5)
Net Expenditure	(2.2)	0.0	0.0	(2.2)	(0.3)	0.0	1.5	0.0	0.0	5.5	4.5

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				
17G SPORTS DEVELOPMENT											
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
Total Expenditure	101.7	0.0	0.0	101.7	5.6	0.0	5.5	0.0	0.0	1.3	114.1
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)
Total Income	(15.3)	0.0	0.0	(15.3)	(1.6)	0.0	0.0	0.0	0.0	0.0	(16.9)
Net Expenditure	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											
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
Total Expenditure	1,146.8	0.0	2.3	1,149.1	39.3	0.0	5.0	0.0	0.0	(12.8)	1,180.6
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)
Total Income	(106.7)	0.0	0.0	(106.7)	(4.3)	0.0	0.0	0.0	0.0	0.0	(111.0)
Net Expenditure	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

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				
17K SWIMMING POOLS											
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
Total Expenditure	361.7	0.0	8.0	369.7	36.1	0.0	11.5	0.0	0.0	30.7	448.0
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)
Total Income	(148.7)	0.0	0.0	(148.7)	(14.0)	0.0	0.0	0.0	0.0	0.0	(162.7)
Net Expenditure	213.0	0.0	8.0	221.0	22.1	0.0	11.5	0.0	0.0	30.7	285.3

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				
17N ACTIVE SCHOOLS												
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
Total Expenditure	168.1	0.0	1.0	169.1	11.2	0.0	(17.3)	0.0	0.0	0.3	0.3	163.3
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)
Total Income	(132.5)	0.0	0.0	(132.5)	(0.4)	0.0	0.0	0.0	0.0	0.0	0.0	(132.9)
Net Expenditure	35.6	0.0	1.0	36.6	10.8	0.0	(17.3)	0.0	0.0	0.3	0.3	30.4
17P COMMUNITY FACILITIES												
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
Total Expenditure	681.6	0.0	0.0	681.6	66.4	0.0	4.5	0.0	0.0	(27.0)	(27.0)	725.5
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)
Total Income	(397.1)	0.0	0.0	(397.1)	(35.3)	0.0	0.0	0.0	0.0	0.0	0.0	(432.4)
Net Expenditure	284.5	0.0	0.0	284.5	31.1	0.0	4.5	0.0	0.0	(27.0)	(27.0)	293.1

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				
17S HERITAGE DEVELOPMENT											
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
Total Expenditure	346.5	0.0	1.5	348.0	9.6	0.0	1.5	0.0	0.0	1.1	360.2
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)
Total Income	(19.9)	0.0	0.0	(19.9)	0.0	0.0	0.0	0.0	0.0	0.0	(19.9)
Net Expenditure	326.6	0.0	1.5	328.1	9.6	0.0	1.5	0.0	0.0	1.1	340.3
17T MUSEUMS											
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
Total Expenditure	390.0	0.0	0.0	390.0	32.4	0.0	71.2	0.0	0.0	9.8	503.4
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)
Total Income	(102.2)	0.0	0.0	(102.2)	(10.1)	0.0	0.0	0.0	0.0	(64.4)	(176.7)
Net Expenditure	287.8	0.0	0.0	287.8	22.3	0.0	71.2	0.0	0.0	(54.6)	326.7

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				
17U ST MAGNUS CATHEDRAL											
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
Total Expenditure	234.7	0.0	0.3	235.0	24.3	0.0	9.1	0.0	0.0	33.8	302.2
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)
Total Income	(41.5)	0.0	0.0	(41.5)	(1.2)	0.0	0.0	0.0	0.0	0.0	(42.7)
Net Expenditure	193.2	0.0	0.3	193.5	23.1	0.0	9.1	0.0	0.0	33.8	259.5
17V LIBRARIES											
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
Total Expenditure	1,031.7	0.0	15.0	1,046.7	83.7	0.0	0.3	0.0	0.0	2.6	1,133.3
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)
Total Income	(38.6)	0.0	0.0	(38.6)	(2.9)	0.0	0.0	0.0	0.0	0.0	(41.5)
Net Expenditure	993.1	0.0	15.0	1,008.1	80.8	0.0	0.3	0.0	0.0	2.6	1,091.8

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				
SERVICE AREA SUMMARY											
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
Total Expenditure	5,391.8	0.0	46.8	5,438.6	399.3	0.0	126.1	0.0	0.0	5.4	5,969.4
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)
Total Income	(1,154.4)	0.0	0.0	(1,154.4)	(85.2)	0.0	0.0	0.0	0.0	(64.4)	(1,304.0)
Net Expenditure	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

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				
19A ADMINISTRATION											
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
Total Expenditure	2,308.0	(105.8)	308.5	2,540.3	125.9	0.0	20.4	0.0	0.0	3.3	2,689.9
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)
Total Income	(193.4)	105.8	(105.8)	(193.4)	0.0	0.0	0.0	0.0	0.0	(7.5)	(200.9)
Net Expenditure	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											
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
Total Expenditure	3,920.8	(155.1)	286.3	4,052.0	190.1	450.0	(104.0)	0.0	133.0	108.2	4,829.3
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)
Total Income	(248.1)	155.1	0.0	(93.0)	(1.9)	0.0	35.4	0.0	0.0	0.0	(59.5)
Net Expenditure	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

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				
19D ELDERLY - RESIDENTIAL											
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
Total Expenditure	8,324.5	0.0	0.0	8,324.5	589.1	0.0	142.6	0.0	0.0	61.8	9,118.0
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)
Total Income	(2,994.8)	0.0	0.0	(2,994.8)	(112.7)	0.0	0.0	0.0	0.0	(14.3)	(3,121.8)
Net Expenditure	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											
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
Total Expenditure	269.8	0.0	0.0	269.8	0.0	0.0	0.0	0.0	0.0	0.0	269.8
Fees & Charges	(29.0)	0.0	0.0	(29.0)	(1.5)	0.0	0.0	0.0	0.0	0.0	(30.5)
Total Income	(29.0)	0.0	0.0	(29.0)	(1.5)	0.0	0.0	0.0	0.0	0.0	(30.5)
Net Expenditure	240.8	0.0	0.0	240.8	(1.5)	0.0	0.0	0.0	0.0	0.0	239.3

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				
19F ELDERLY - DAY CENTRES											
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
Total Expenditure	545.3	0.0	0.0	545.3	30.2	0.0	(1.2)	0.0	0.0	3.9	578.2
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)
Total Income	(373.8)	0.0	0.0	(373.8)	(2.3)	0.0	0.0	0.0	0.0	(5.3)	(381.4)
Net Expenditure	171.5	0.0	0.0	171.5	27.9	0.0	(1.2)	0.0	0.0	(1.4)	196.8
19G DISABILITY											
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
Total Expenditure	6,423.5	0.0	0.0	6,440.1	243.8	0.0	30.9	0.0	0.0	8.4	6,723.2
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
Total Income	(2,260.2)	0.0	0.0	(2,260.2)	(12.5)	0.0	0.0	0.0	0.0	(23.9)	(2,296.6)
Net Expenditure	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

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				
19H MENTAL HEALTH											
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
Total Expenditure	383.0	(80.4)	46.4	349.0	18.0	0.0	59.4	0.0	0.0	20.4	446.8
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)
Total Income	(80.4)	80.4	(46.4)	(46.4)	0.0	0.0	0.0	0.0	0.0	(34.1)	(80.5)
Net Expenditure	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											
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
Total Expenditure	1,330.5	(149.0)	136.5	1,318.0	86.7	0.0	287.4	0.0	0.0	1.8	1,693.9
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)
Total Income	(283.3)	149.0	(79.8)	(214.1)	0.0	0.0	0.0	0.0	0.0	(36.1)	(250.2)
Net Expenditure	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

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				
19J	OCCUPATION THERAPY											
	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
	Total Expenditure	377.4	0.0	0.0	377.4	22.1	0.0	102.3	0.0	0.0	286.7	788.5
	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)
	Total Income	(8.8)	0.0	0.0	(8.8)	0.0	0.0	0.0	0.0	0.0	0.0	(8.8)
	Net Expenditure	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											
	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
	Total Expenditure	4,514.6	0.0	0.4	4,941.7	249.8	0.0	181.2	0.0	0.0	8.7	5,381.4
	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)
	Total Income	(693.9)	0.0	0.0	(693.9)	(7.4)	0.0	0.0	0.0	0.0	(24.9)	(726.2)
	Net Expenditure	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

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				
19L CRIMINAL JUSTICE											
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
Total Expenditure	360.5	0.0	54.7	415.2	27.5	0.0	(40.4)	0.0	0.0	75.9	478.1
Government Grants	(294.5)	0.0	0.0	(294.5)	0.0	0.0	0.0	0.0	0.0	(3.5)	(298.0)
Total Income	(294.5)	0.0	0.0	(294.5)	0.0	0.0	0.0	0.0	0.0	(3.5)	(298.0)
Net Expenditure	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											
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
Total Expenditure	1,923.7	0.0	(0.5)	1,450.4	5.7	0.0	(4.1)	0.0	(90.0)	(479.2)	882.8
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)
Total Income	(41.9)	0.0	0.0	(41.9)	0.0	0.0	0.0	0.0	0.0	(1.0)	(42.9)
Net Expenditure	1,881.8	0.0	(0.5)	1,408.5	5.7	0.0	(4.1)	0.0	(90.0)	(480.2)	839.9

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				
SERVICE AREA SUMMARY											
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
Total Expenditure	30,681.6	(490.3)	832.4	31,023.7	1,588.9	450.0	674.5	0.0	43.0	99.9	33,879.9
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)
Total Income	(7,502.1)	490.3	(232.0)	(7,243.8)	(138.3)	0.0	35.4	0.0	0.0	(150.6)	(7,497.3)
Net Expenditure	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 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				
23F CIVIL CONTINGENCIES											
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
Total Expenditure	120.5	0.0	3.3	123.8	8.0	0.0	4.0	0.0	0.0	0.2	136.0
Net Expenditure	120.5	0.0	3.3	123.8	8.0	0.0	4.0	0.0	0.0	0.2	136.0
SERVICE AREA SUMMARY											
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
Total Expenditure	120.5	0.0	3.3	123.8	8.0	0.0	4.0	0.0	0.0	0.2	136.0
Net Expenditure	120.5	0.0	3.3	123.8	8.0	0.0	4.0	0.0	0.0	0.2	136.0

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				
26A WINTER MAINTENANCE AND RESPONSE											
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
Total Expenditure	963.2	0.0	0.0	963.2	0.0	0.0	0.0	0.0	0.0	143.6	1,106.8
Net Expenditure	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											
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
Total Expenditure	223.1	0.0	0.0	223.1	0.0	0.0	0.0	0.0	0.0	5.6	228.7
Net Expenditure	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											
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
Total Expenditure	189.4	0.0	1.1	190.5	17.8	0.0	(7.9)	0.0	0.0	11.3	211.7
Fees & Charges	(336.0)	0.0	0.0	(336.0)	(34.0)	0.0	0.0	0.0	0.0	0.0	(370.0)
Total Income	(336.0)	0.0	0.0	(336.0)	(34.0)	0.0	0.0	0.0	0.0	0.0	(370.0)
Net Expenditure	(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											
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
Total Expenditure	129.9	0.0	0.0	129.9	2.4	0.0	0.0	0.0	0.0	4.7	137.0
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)
Total Income	(17.6)	0.0	0.0	(17.6)	(0.5)	0.0	0.0	0.0	0.0	0.0	(18.1)
Net Expenditure	112.3	0.0	0.0	112.3	1.9	0.0	0.0	0.0	0.0	4.7	118.9

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				
26F TRAFFIC MANAGEMENT											
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
Total Expenditure	336.2	0.0	0.0	336.2	0.0	0.0	0.0	0.0	0.0	34.4	370.6
Fees & Charges	(96.6)	0.0	0.0	(96.6)	(9.7)	0.0	0.0	0.0	0.0	0.0	(106.3)
Total Income	(96.6)	0.0	0.0	(96.6)	(9.7)	0.0	0.0	0.0	0.0	0.0	(106.3)
Net Expenditure	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											
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
Total Expenditure	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
Net Expenditure	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											
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
Total Expenditure	787.5	0.0	0.0	787.5	4.4	0.0	0.0	0.0	0.0	75.9	867.8
Net Expenditure	787.5	0.0	0.0	787.5	4.4	0.0	0.0	0.0	0.0	75.9	867.8

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				
26L QUARRIES HOLDING ACCOUNT											
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
Total Expenditure	1,558.1	0.0	5.4	1,563.5	43.2	0.0	8.8	0.0	0.0	91.6	1,707.1
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)
Total Income	(2,058.1)	0.0	0.0	(2,058.1)	(48.6)	0.0	0.0	0.0	0.0	(100.4)	(2,207.1)
Net Expenditure	(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											
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
Total Expenditure	6,448.9	0.0	139.1	6,588.0	232.8	0.0	75.1	0.0	0.0	165.7	7,061.6
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)
Total Income	(6,448.9)	0.0	0.0	(6,448.9)	(371.9)	0.0	0.0	0.0	0.0	(240.8)	(7,061.6)
Net Expenditure	0.0	0.0	139.1	139.1	(139.1)	0.0	75.1	0.0	0.0	(75.1)	0.0

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				
26N GARAGE HOLDING ACCOUNT											
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
Total Expenditure	926.9	0.0	2.9	929.8	44.5	0.0	19.8	0.0	0.0	1.4	995.5
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)
Total Income	(926.9)	0.0	0.0	(926.9)	(47.4)	0.0	0.0	0.0	0.0	(21.2)	(995.5)
Net Expenditure	0.0	0.0	2.9	2.9	(2.9)	0.0	19.8	0.0	0.0	(19.8)	0.0
26Z MISCELLANEOUS											
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
Total Expenditure	113.0	0.0	6.1	119.1	5.1	0.0	0.0	0.0	0.0	0.0	124.2
Rents & Lettings	(2.5)	0.0	0.0	(2.5)	0.0	0.0	0.0	0.0	0.0	0.0	(2.5)
Total Income	(2.5)	0.0	0.0	(2.5)	0.0	0.0	0.0	0.0	0.0	0.0	(2.5)
Net Expenditure	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											
Miscellaneous Expenditure	85.4	0.0	0.0	85.4	0.0	0.0	0.0	0.0	0.0	0.0	85.4
Total Expenditure	85.4	0.0	0.0	85.4	0.0	0.0	0.0	0.0	0.0	0.0	85.4
Net Expenditure	85.4	0.0	0.0	85.4	0.0	0.0	0.0	0.0	0.0	0.0	85.4

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				
SERVICE AREA SUMMARY											
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
Total Expenditure	13,062.5	0.0	154.6	13,217.1	350.2	0.0	95.8	0.0	0.0	721.6	14,384.7
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)
Total Income	(9,886.6)	0.0	0.0	(9,886.6)	(512.1)	0.0	0.0	0.0	0.0	(362.4)	(10,761.1)
Net Expenditure	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	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				
27A ADMINISTRATION											
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
Total Expenditure	242.2	0.0	5.9	248.1	17.1	0.0	0.3	0.0	0.0	0.0	265.5
Net Expenditure	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											
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
Total Expenditure	103.7	0.0	0.4	104.1	8.6	0.0	0.0	0.0	0.0	(3.2)	109.5
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)
Total Income	(27.8)	0.0	0.0	(27.8)	(0.8)	0.0	0.0	0.0	0.0	0.0	(28.6)
Net Expenditure	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											
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
Total Expenditure	124.6	0.0	0.0	124.6	0.0	0.0	0.0	0.0	0.0	0.0	124.6
Net Expenditure	124.6	0.0	0.0	124.6	0.0	0.0	0.0	0.0	0.0	0.0	124.6

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				
27G SUPPORT FOR OPERATORS - BUSES											
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
Total Expenditure	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
Net Expenditure	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											
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
Total Expenditure	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
Net Expenditure	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											
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
Total Expenditure	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1
Net Expenditure	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1
27K AIRFIELDS											
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
Total Expenditure	447.3	0.0	40.1	487.4	26.3	0.0	(3.5)	0.0	0.0	10.7	520.9
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)
Total Income	(9.6)	0.0	0.0	(9.6)	(0.9)	0.0	0.0	0.0	0.0	0.0	(10.5)
Net Expenditure	437.7	0.0	40.1	477.8	25.4	0.0	(3.5)	0.0	0.0	10.7	510.4

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				
27L ORKNEY FERRIES											
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
Total Expenditure	12,847.0	0.0	3.4	12,850.4	72.9	0.0	85.3	0.0	555.0	(161.6)	13,402.0
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)
Total Income	(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)
Net Expenditure	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											
Miscellaneous Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.0	75.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.0	75.0
Total Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.0	75.0

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				
SERVICE AREA SUMMARY											
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
Total Expenditure	16,296.5	0.0	49.8	16,346.3	124.9	0.0	82.1	0.0	555.0	(79.1)	17,029.2
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)
Total Income	(12,884.4)	0.0	0.0	(12,884.4)	(1.7)	0.0	0.0	0.0	(555.0)	(100.0)	(13,541.1)
Net Expenditure	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	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				
28B BURIAL GROUNDS											
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
Total Expenditure	287.2	0.0	0.6	287.8	10.4	0.0	4.4	0.0	0.0	10.7	313.3
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)
Total Income	(198.2)	0.0	0.0	(198.2)	(19.7)	0.0	0.0	0.0	0.0	0.0	(217.9)
Net Expenditure	89.0	0.0	0.6	89.6	(9.3)	0.0	4.4	0.0	0.0	10.7	95.4
28C REFUSE COLLECTION											
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
Total Expenditure	1,221.6	0.0	216.1	1,437.7	7.5	0.0	0.0	0.0	0.0	125.6	1,570.8
Fees & Charges	(585.4)	0.0	(276.0)	(861.4)	(86.1)	0.0	0.0	0.0	0.0	0.0	(947.5)
Total Income	(585.4)	0.0	(276.0)	(861.4)	(86.1)	0.0	0.0	0.0	0.0	0.0	(947.5)
Net Expenditure	636.2	0.0	(59.9)	576.3	(78.6)	0.0	0.0	0.0	0.0	125.6	623.3

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				
28E WASTE DISPOSAL											
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
Total Expenditure	1,730.2	0.0	50.8	1,781.0	11.9	0.0	0.0	0.0	0.0	61.5	1,854.4
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)
Total Income	(422.7)	0.0	10.8	(411.9)	(41.2)	0.0	0.0	0.0	0.0	(4.2)	(457.3)
Net Expenditure	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
28F RECYCLING											
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
Total Expenditure	601.2	0.0	0.0	601.2	8.7	0.0	0.0	0.0	0.0	48.0	657.9
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)
Total Income	(84.7)	0.0	0.0	(84.7)	(8.4)	0.0	0.0	0.0	0.0	0.0	(93.1)
Net Expenditure	516.5	0.0	0.0	516.5	0.3	0.0	0.0	0.0	0.0	48.0	564.8

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				
28G ENVIRONMENTAL CLEANSING											
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
Total Expenditure	415.7	0.0	0.0	415.7	3.3	0.0	0.0	0.0	0.0	36.3	455.3
Fees & Charges	(18.8)	0.0	0.0	(18.8)	(1.9)	0.0	0.0	0.0	0.0	0.0	(20.7)
Total Income	(18.8)	0.0	0.0	(18.8)	(1.9)	0.0	0.0	0.0	0.0	0.0	(20.7)
Net Expenditure	396.9	0.0	0.0	396.9	1.4	0.0	0.0	0.0	0.0	36.3	434.6
28K ENVIRONMENTAL HOLDING ACCOUNT											
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
Total Expenditure	2,135.8	0.0	76.6	2,212.4	151.4	0.0	(19.3)	0.0	0.0	15.5	2,360.0
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)
Total Income	(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)
Net Expenditure	0.0	0.0	76.6	76.6	(76.6)	0.0	(19.3)	0.0	0.0	19.3	0.0

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				
SERVICE AREA SUMMARY											
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
Total Expenditure	6,391.7	0.0	344.1	6,735.8	193.2	0.0	(14.9)	0.0	0.0	297.6	7,211.7
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)
Total Income	(3,445.6)	0.0	(265.2)	(3,710.8)	(385.3)	0.0	0.0	0.0	0.0	(0.4)	(4,096.5)
Net Expenditure	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

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				
29A ADMINISTRATION											
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
Total Expenditure	612.4	0.0	58.7	671.1	42.6	0.0	4.5	0.0	0.0	1.3	719.5
Fees & Charges	(30.6)	0.0	0.0	(30.6)	(3.0)	0.0	0.0	0.0	0.0	0.0	(33.6)
Total Income	(30.6)	0.0	0.0	(30.6)	(3.0)	0.0	0.0	0.0	0.0	0.0	(33.6)
Net Expenditure	581.8	0.0	58.7	640.5	39.6	0.0	4.5	0.0	0.0	1.3	685.9
29B TRADING STANDARDS											
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
Total Expenditure	291.8	0.0	3.6	295.4	20.0	0.0	(20.6)	0.0	0.0	0.7	295.5
Fees & Charges	(6.3)	0.0	0.0	(6.3)	(0.6)	0.0	0.0	0.0	0.0	0.0	(6.9)
Total Income	(6.3)	0.0	0.0	(6.3)	(0.6)	0.0	0.0	0.0	0.0	0.0	(6.9)
Net Expenditure	285.5	0.0	3.6	289.1	19.4	0.0	(20.6)	0.0	0.0	0.7	288.6

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				
29D PUBLIC TOILETS											
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
Total Expenditure	89.9	0.0	0.0	89.9	13.3	0.0	0.0	0.0	0.0	(1.8)	101.4
Net Expenditure	89.9	0.0	0.0	89.9	13.3	0.0	0.0	0.0	0.0	(1.8)	101.4
SERVICE AREA SUMMARY											
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
Total Expenditure	994.1	0.0	62.3	1,056.4	75.9	0.0	(16.1)	0.0	0.0	0.2	1,116.4
Fees & Charges	(36.9)	0.0	0.0	(36.9)	(3.6)	0.0	0.0	0.0	0.0	0.0	(40.5)
Total Income	(36.9)	0.0	0.0	(36.9)	(3.6)	0.0	0.0	0.0	0.0	0.0	(40.5)
Net Expenditure	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	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				
30A HOUSING SUPPORT											
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
Total Expenditure	67.3	0.0	0.0	67.3	4.7	0.0	(0.8)	0.0	0.0	0.5	71.7
Net Expenditure	67.3	0.0	0.0	67.3	4.7	0.0	(0.8)	0.0	0.0	0.5	71.7
30B HOMELESSNESS											
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
Total Expenditure	1,163.7	0.0	75.9	1,239.6	96.6	0.0	40.9	0.0	38.0	(61.8)	1,353.3
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)
Total Income	(246.5)	0.0	0.0	(246.5)	(0.1)	0.0	0.0	0.0	0.0	0.0	(246.6)
Net Expenditure	917.2	0.0	75.9	993.1	96.5	0.0	40.9	0.0	38.0	(61.8)	1,106.7
30C HOUSING LOANS											
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
Total Expenditure	13.6	0.0	1.1	14.7	0.9	0.0	0.0	0.0	0.0	0.0	15.6
Fees & Charges	(2.6)	0.0	0.0	(2.6)	(0.3)	0.0	0.0	0.0	0.0	0.0	(2.9)
Total Income	(2.6)	0.0	0.0	(2.6)	(0.3)	0.0	0.0	0.0	0.0	0.0	(2.9)
Net Expenditure	11.0	0.0	1.1	12.1	0.6	0.0	0.0	0.0	0.0	0.0	12.7

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				
30E ENERGY INITIATIVES											
Staff Costs	39.5	0.0	0.0	39.5	2.8	0.0	(0.1)	0.0	0.0	0.0	42.2
Total Expenditure	39.5	0.0	0.0	39.5	2.8	0.0	(0.1)	0.0	0.0	0.0	42.2
Net Expenditure	39.5	0.0	0.0	39.5	2.8	0.0	(0.1)	0.0	0.0	0.0	42.2
30F GARAGES											
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
Total Expenditure	20.8	0.0	0.0	20.8	3.0	0.0	0.0	0.0	0.0	(1.8)	22.0
Rents & Lettings	(117.9)	0.0	0.0	(117.9)	0.0	0.0	0.0	0.0	0.0	0.0	(117.9)
Total Income	(117.9)	0.0	0.0	(117.9)	0.0	0.0	0.0	0.0	0.0	0.0	(117.9)
Net Expenditure	(97.1)	0.0	0.0	(97.1)	3.0	0.0	0.0	0.0	0.0	(1.8)	(95.9)
30G MISCELLANEOUS											
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
Total Expenditure	232.6	0.0	12.6	245.2	13.0	0.0	1.6	0.0	0.0	0.1	259.9
Net Expenditure	232.6	0.0	12.6	245.2	13.0	0.0	1.6	0.0	0.0	0.1	259.9
30H HOUSING BENEFIT											
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
Total Expenditure	3,056.4	0.0	7.8	3,064.2	6.6	0.0	0.0	0.0	24.0	30.0	3,124.8
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)
Total Income	(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)
Net Expenditure	182.7	0.0	7.8	190.5	6.6	0.0	0.0	0.0	24.0	30.0	251.1

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				
30K LANDLORD REGISTRATION											
Apportioned Costs	0.8	0.0	0.1	0.9	0.1	0.0	0.0	0.0	0.0	0.0	1.0
Total Expenditure	0.8	0.0	0.1	0.9	0.1	0.0	0.0	0.0	0.0	0.0	1.0
Fees & Charges	(23.3)	0.0	0.0	(23.3)	(2.3)	0.0	0.0	0.0	0.0	0.0	(25.6)
Total Income	(23.3)	0.0	0.0	(23.3)	(2.3)	0.0	0.0	0.0	0.0	0.0	(25.6)
Net Expenditure	(22.5)	0.0	0.1	(22.4)	(2.2)	0.0	0.0	0.0	0.0	0.0	(24.6)
30L CARE & REPAIR											
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
Total Expenditure	312.6	0.0	0.0	312.6	0.0	0.0	0.0	0.0	0.0	0.0	312.6
Net Expenditure	312.6	0.0	0.0	312.6	0.0	0.0	0.0	0.0	0.0	0.0	312.6
30M SHELTERED HOUSING											
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
Total Expenditure	147.0	0.0	0.0	147.0	11.3	0.0	20.6	0.0	0.0	(2.0)	176.9
Net Expenditure	147.0	0.0	0.0	147.0	11.3	0.0	20.6	0.0	0.0	(2.0)	176.9
30N STUDENT ACCOMMODATION											
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
Total Expenditure	6.4	0.0	0.0	6.4	0.3	0.0	0.0	0.0	0.0	(0.3)	6.4
Rents & Lettings	(28.5)	0.0	0.0	(28.5)	0.0	0.0	0.0	0.0	0.0	0.0	(28.5)
Total Income	(28.5)	0.0	0.0	(28.5)	0.0	0.0	0.0	0.0	0.0	0.0	(28.5)
Net Expenditure	(22.1)	0.0	0.0	(22.1)	0.3	0.0	0.0	0.0	0.0	(0.3)	(22.1)

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				
SERVICE AREA SUMMARY											
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
Total Expenditure	5,060.7	0.0	97.5	5,158.2	139.3	0.0	62.2	0.0	62.0	(35.3)	5,386.4
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)
Total Income	(3,292.5)	0.0	0.0	(3,292.5)	(2.7)	0.0	0.0	0.0	0.0	0.0	(3,295.2)
Net Expenditure	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	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				
33A ADMINISTRATION											
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
Total Expenditure	893.6	0.0	42.4	936.0	62.1	0.0	(22.3)	0.0	0.0	1.7	977.5
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)
Total Income	(6.5)	0.0	0.0	(6.5)	0.0	0.0	0.0	0.0	0.0	0.0	(6.5)
Net Expenditure	887.1	0.0	42.4	929.5	62.1	0.0	(22.3)	0.0	0.0	1.7	971.0
33B BUSINESS GATEWAY											
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
Total Expenditure	175.6	0.0	0.0	175.6	9.7	0.0	1.3	0.0	0.0	(2.6)	184.0
Net Expenditure	175.6	0.0	0.0	175.6	9.7	0.0	1.3	0.0	0.0	(2.6)	184.0
33C EEC EXPENDITURE											
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
Total Expenditure	9.4	0.0	0.0	9.4	0.0	0.0	0.0	0.0	0.0	0.0	9.4
Net Expenditure	9.4	0.0	0.0	9.4	0.0	0.0	0.0	0.0	0.0	0.0	9.4

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				
33D LEADER PROGRAMME											
Staff Costs	50.2	0.0	0.0	50.2	3.5	0.0	35.7	0.0	0.0	0.0	89.4
Total Expenditure	50.2	0.0	0.0	50.2	3.5	0.0	35.7	0.0	0.0	0.0	89.4
Government Grants	(24.4)	0.0	0.0	(24.4)	0.0	0.0	0.0	0.0	0.0	0.0	(24.4)
Total Income	(24.4)	0.0	0.0	(24.4)	0.0	0.0	0.0	0.0	0.0	0.0	(24.4)
Net Expenditure	25.8	0.0	0.0	25.8	3.5	0.0	35.7	0.0	0.0	0.0	65.0
33E REGENERATION											
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
Total Expenditure	16.5	0.0	0.0	16.5	0.0	0.0	0.0	0.0	0.0	0.0	16.5
Net Expenditure	16.5	0.0	0.0	16.5	0.0	0.0	0.0	0.0	0.0	0.0	16.5
33I TOURISM											
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
Total Expenditure	112.5	0.0	0.0	112.5	0.0	0.0	0.0	0.0	0.0	0.0	112.5
Net Expenditure	112.5	0.0	0.0	112.5	0.0	0.0	0.0	0.0	0.0	0.0	112.5
33J ECONOMIC DEVELOPMENT GRANTS											
Transfer Payments	291.7	0.0	0.0	291.7	0.0	0.0	0.0	0.0	0.0	0.0	291.7
Total Expenditure	291.7	0.0	0.0	291.7	0.0	0.0	0.0	0.0	0.0	0.0	291.7
Net Expenditure	291.7	0.0	0.0	291.7	0.0	0.0	0.0	0.0	0.0	0.0	291.7
33K OTHER ECONOMIC DEV. GRANTS											
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
Total Expenditure	147.3	0.0	0.0	147.3	0.0	0.0	0.0	0.0	0.0	333.0	480.3
Net Expenditure	147.3	0.0	0.0	147.3	0.0	0.0	0.0	0.0	0.0	0.0	147.3

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				
SERVICE AREA SUMMARY											
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
Total Expenditure	1,696.8	0.0	42.4	1,739.2	75.3	0.0	14.7	0.0	0.0	332.1	2,161.3
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)
Total Income	(30.9)	0.0	0.0	(30.9)	0.0	0.0	0.0	0.0	0.0	(333.0)	(363.9)
Net Expenditure	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	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				
34A ADMINISTRATION											
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
Total Expenditure	354.2	0.0	20.6	374.8	24.4	0.0	(1.8)	0.0	0.0	0.3	397.7
Net Expenditure	354.2	0.0	20.6	374.8	24.4	0.0	(1.8)	0.0	0.0	0.3	397.7
34B DEVELOPMENT MANAGEMENT											
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
Total Expenditure	585.2	0.0	1.6	586.8	36.0	0.0	3.4	0.0	0.0	1.1	627.3
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)
Total Income	(409.8)	0.0	(39.1)	(448.9)	(44.9)	0.0	0.0	0.0	0.0	0.0	(493.8)
Net Expenditure	175.4	0.0	(37.5)	137.9	(8.9)	0.0	3.4	0.0	0.0	1.1	133.5
34C DEVELOPMENT PLANNING											
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
Total Expenditure	457.8	0.0	96.9	554.7	36.6	0.0	57.6	0.0	0.0	0.5	649.4
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)
Total Income	(21.0)	0.0	(43.8)	(64.8)	0.0	0.0	0.0	0.0	0.0	(26.2)	(91.0)
Net Expenditure	436.8	0.0	53.1	489.9	36.6	0.0	57.6	0.0	0.0	(25.7)	558.4

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				
34E BUILDING STANDARDS											
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
Total Expenditure	346.3	0.0	53.5	399.8	27.0	0.0	(9.8)	0.0	0.0	1.1	418.1
Fees & Charges	(304.7)	0.0	0.0	(304.7)	(30.5)	0.0	0.0	0.0	0.0	0.0	(335.2)
Total Income	(304.7)	0.0	0.0	(304.7)	(30.5)	0.0	0.0	0.0	0.0	0.0	(335.2)
Net Expenditure	41.6	0.0	53.5	95.1	(3.5)	0.0	(9.8)	0.0	0.0	1.1	82.9
34G ARCHAEOLOGY											
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
Total Expenditure	46.4	0.0	4.1	50.5	3.6	0.0	(1.6)	0.0	0.0	(0.2)	52.3
Net Expenditure	46.4	0.0	4.1	50.5	3.6	0.0	(1.6)	0.0	0.0	(0.2)	52.3
SERVICE AREA SUMMARY											
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
Total Expenditure	1,789.9	0.0	176.7	1,966.6	127.6	0.0	47.8	0.0	0.0	2.8	2,144.8
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)
Total Income	(735.5)	0.0	(82.9)	(818.4)	(75.4)	0.0	0.0	0.0	0.0	(26.2)	(920.0)
Net Expenditure	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	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				
10G CORPORATE MANAGEMENT											
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
Total Expenditure	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
Net Expenditure	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
10J CORPORATE PRIORITIES											
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
Total Expenditure	2,679.0	0.0	(1,448.5)	1,230.5	86.8	0.0	122.9	0.0	0.0	3.5	1,443.7
Fees & Charges	(25.0)	0.0	0.0	(25.0)	(2.5)	0.0	0.0	0.0	0.0	0.0	(27.5)
Total Income	(25.0)	0.0	0.0	(25.0)	(2.5)	0.0	0.0	0.0	0.0	0.0	(27.5)
Net Expenditure	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
39A AREA SUPPORT TEAM (CP)											
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
Total Expenditure	16.3	0.0	0.0	16.3	1.0	0.0	0.9	0.0	0.0	0.0	18.2
Net Expenditure	16.3	0.0	0.0	16.3	1.0	0.0	0.9	0.0	0.0	0.0	18.2

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				
39B REGISTRATION											
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
Total Expenditure	82.9	0.0	1.9	84.8	5.4	0.0	0.2	0.0	0.0	0.1	90.5
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)
Total Income	(24.5)	0.0	0.0	(24.5)	(2.4)	0.0	0.0	0.0	0.0	0.0	(26.9)
Net Expenditure	58.4	0.0	1.9	60.3	3.0	0.0	0.2	0.0	0.0	0.1	63.6
39C MISCELLANEOUS PROPERTY											
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
Total Expenditure	300.0	0.0	50.8	350.8	31.8	0.0	0.0	0.0	0.0	(8.4)	374.2
Rents & Lettings	(62.8)	0.0	(38.0)	(100.8)	0.0	0.0	0.0	0.0	0.0	0.0	(100.8)
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)
Total Income	(82.2)	0.0	(38.0)	(120.2)	(1.9)	0.0	0.0	0.0	0.0	0.0	(122.1)
Net Expenditure	217.8	0.0	12.8	230.6	29.9	0.0	0.0	0.0	0.0	(8.4)	252.1
39D PAYMENTS TO JOINT BOARDS											
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
Total Expenditure	483.0	0.0	0.0	483.0	0.0	0.0	0.0	0.0	0.0	37.0	520.0
Net Expenditure	483.0	0.0	0.0	483.0	0.0	0.0	0.0	0.0	0.0	37.0	520.0
39F ELECTIONS											
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
Total Expenditure	87.2	(50.0)	2.4	39.6	2.0	0.0	0.0	0.0	0.0	0.3	41.9
Net Expenditure	87.2	(50.0)	2.4	39.6	2.0	0.0	0.0	0.0	0.0	0.3	41.9

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				
39G LICENSING											
Staff Costs	74.5	0.0	0.0	74.5	5.2	0.0	(0.4)	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	1.2
Transport Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Administration Costs	4.0	0.0	0.0	4.0	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	28.7
Total Expenditure	104.4	0.0	2.3	106.7	7.1	0.0	(0.4)	0.0	0.0	0.2	113.6
Fees & Charges	(86.0)	0.0	0.0	(86.0)	(8.7)	0.0	0.0	0.0	0.0	0.0	(94.7)
Total Income	(86.0)	0.0	0.0	(86.0)	(8.7)	0.0	0.0	0.0	0.0	0.0	(94.7)
Net Expenditure	18.4	0.0	2.3	20.7	(1.6)	0.0	(0.4)	0.0	0.0	0.2	18.9
39H PAYMENTS TO THIRD SECTOR											
Supplies and Services	12.0	0.0	0.0	12.0	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	73.6
Transfer Payments	104.2	0.0	0.0	104.2	0.0	0.0	0.0	0.0	0.0	8.3	112.5
Total Expenditure	189.8	0.0	0.0	189.8	0.0	0.0	0.0	0.0	0.0	8.6	198.4
Net Expenditure	189.8	0.0	0.0	189.8	0.0	0.0	0.0	0.0	0.0	8.6	198.4
39K PUBLICITY											
Supplies and Services	13.7	0.0	0.0	13.7	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	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	1.3
Total Expenditure	16.0	0.0	0.0	16.0	0.0	0.0	0.0	0.0	0.0	0.0	16.0
Net Expenditure	16.0	0.0	0.0	16.0	0.0	0.0	0.0	0.0	0.0	0.0	16.0

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				
39L TWINNING											
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
Total Expenditure	14.6	0.0	0.0	14.6	0.0	0.0	0.0	0.0	0.0	34.8	49.4
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)
Total Income	(15.0)	0.0	0.0	(15.0)	0.0	0.0	0.0	0.0	0.0	0.0	(15.0)
Net Expenditure	(0.4)	0.0	0.0	(0.4)	0.0	0.0	0.0	0.0	0.0	34.8	34.4
39M COMMUNITY COUNCILS											
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
Total Expenditure	453.4	(15.0)	12.2	450.6	18.4	0.0	23.7	0.0	0.0	0.2	492.9
Net Expenditure	453.4	(15.0)	12.2	450.6	18.4	0.0	23.7	0.0	0.0	0.2	492.9
39S INTEREST ON LOANS AND BALANCES											
Interest & Loans	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
Total Income	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
Net Expenditure	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
39T MISCELLANEOUS											
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
Total Expenditure	56.0	0.0	37.6	93.6	(0.0)	0.0	0.0	0.0	0.0	0.0	93.6
Miscellaneous Income	(1.2)	0.0	0.0	(1.2)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.3)
Total Income	(1.2)	0.0	0.0	(1.2)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.3)
Net Expenditure	54.8	0.0	37.6	92.4	(0.1)	0.0	0.0	0.0	0.0	0.0	92.3

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				
39X COST OF COLLECTION											
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
Total Expenditure	519.4	0.0	29.8	549.2	24.7	0.0	0.0	0.0	100.0	0.0	673.9
Fees & Charges	(100.0)	0.0	0.0	(100.0)	(10.0)	0.0	0.0	0.0	0.0	25.0	(85.0)
Total Income	(100.0)	0.0	0.0	(100.0)	(10.0)	0.0	0.0	0.0	0.0	25.0	(85.0)
Net Expenditure	419.4	0.0	29.8	449.2	14.7	0.0	0.0	0.0	100.0	25.0	588.9
39Y FINANCE CHARGES											
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
Total Expenditure	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
Net Expenditure	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
39U MOVEMENT IN RESERVES											
Miscellaneous Expenditure	459.3	0.0	0.0	459.3	0.0	0.0	0.0	0.0	0.0	0.0	459.3
Total Expenditure	459.3	0.0	0.0	459.3	0.0	0.0	0.0	0.0	0.0	0.0	459.3
Net Expenditure	459.3	0.0	0.0	459.3	0.0	0.0	0.0	0.0	0.0	0.0	459.3

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				
SERVICE AREA SUMMARY											
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
Total Expenditure	12,399.4	(65.0)	(1,172.9)	11,161.5	427.2	0.0	118.5	0.0	100.0	106.0	11,913.2
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)
Total Income	(705.9)	0.0	(38.0)	(743.9)	(25.6)	0.0	0.0	0.0	0.0	25.0	(744.5)
Net Expenditure	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

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				
37A NON-DOMESTIC RATES											
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)
Total Income	(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)
Net Expenditure	(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)
37C COUNCIL TAX											
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)
Total Income	(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)
Net Expenditure	(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)
37S REVENUE SUPPORT GRANT											
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)
Total Income	(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)
Net Expenditure	(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)
37U MOVEMENT IN RESERVES											
Miscellaneous Expenditure	242.0	0.0	0.0	242.0	0.0	0.0	0.0	0.0	0.0	0.0	242.0
Total Expenditure	242.0	0.0	0.0	242.0	0.0	0.0	0.0	0.0	0.0	0.0	242.0
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)
Total Income	(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)
Net Expenditure	(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)
SERVICE AREA SUMMARY											
Miscellaneous Expenditure	242.0	0.0	0.0	242.0	0.0	0.0	0.0	0.0	0.0	0.0	242.0
Total Expenditure	242.0	0.0	0.0	242.0	0.0	0.0	0.0	0.0	0.0	0.0	242.0
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)
Total Income	(90,237.1)	0.0	2,701.1	(87,536.0)	0.0	0.0	0.0	0.0	(3,126.0)	(10,357.6)	(101,019.6)
Net Expenditure	(89,995.1)	0.0	2,701.1	(87,294.0)	0.0	0.0	0.0	0.0	(3,126.0)	(10,357.6)	(100,777.6)

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				
61A ADMINISTRATION											
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
Total Expenditure	771.3	0.0	139.1	910.4	56.7	0.0	(125.9)	0.0	0.0	0.0	841.2
Net Expenditure	771.3	0.0	139.1	910.4	56.7	0.0	(125.9)	0.0	0.0	0.0	841.2
61F TENANT PARTICIPATION											
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
Total Expenditure	25.6	0.0	0.0	25.6	1.0	0.0	17.2	0.0	0.0	0.0	43.8
Net Expenditure	25.6	0.0	0.0	25.6	1.0	0.0	17.2	0.0	0.0	0.0	43.8
61B PROPERTY COSTS											
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
Total Expenditure	1,687.9	0.0	4.3	1,692.2	68.6	0.0	0.0	0.0	0.0	1.6	1,762.4
Fees & Charges	(1.5)	0.0	0.0	(1.5)	(0.2)	0.0	0.0	0.0	0.0	0.1	(1.6)
Total Income	(1.5)	0.0	0.0	(1.5)	(0.2)	0.0	0.0	0.0	0.0	0.1	(1.6)
Net Expenditure	1,686.4	0.0	4.3	1,690.7	68.4	0.0	0.0	0.0	0.0	1.7	1,760.8
61Y FINANCE CHARGES											
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
Total Expenditure	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
Net Expenditure	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

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				
61E RENT INCOME											
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
Total Expenditure	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6
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)
Total Income	(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)
Net Expenditure	(4,185.0)	0.0	0.0	(4,185.0)	(125.6)	0.0	0.0	0.0	0.0	(30.6)	(4,341.2)
61I OTHER INCOME											
Fees & Charges	(23.0)	0.0	0.0	(23.0)	0.0	0.0	0.0	0.0	0.0	0.0	(23.0)
Total Income	(23.0)	0.0	0.0	(23.0)	0.0	0.0	0.0	0.0	0.0	0.0	(23.0)
Net Expenditure	(23.0)	0.0	0.0	(23.0)	0.0	0.0	0.0	0.0	0.0	0.0	(23.0)
SERVICE AREA SUMMARY											
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
Total Expenditure	4,211.1	0.0	(17.9)	4,193.2	126.3	0.0	(108.7)	0.0	0.0	156.6	4,367.4
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)
Total Income	(4,211.1)	0.0	0.0	(4,211.1)	(125.8)	0.0	0.0	0.0	0.0	(30.5)	(4,367.4)
Net Expenditure	0.0	0.0	(17.9)	(17.9)	0.5	0.0	(108.7)	0.0	0.0	126.1	0.0

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				
52A ADMINISTRATION											
Staff Costs	176.6	0.0	29.3	205.9	14.5	0.0	3.1	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	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	23.0
Transport Costs	30.4	0.0	0.0	30.4	2.7	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	17.5
Apportioned Costs	121.2	0.0	11.2	132.4	9.3	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	2.1
Miscellaneous Expenditure	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Total Expenditure	588.8	0.0	(27.0)	561.9	48.3	0.0	3.1	0.0	0.0	339.6	952.8
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	(21.2)	0.0	0.0	(21.2)	(1.7)	0.0	0.0	0.0	0.0	18.9	(4.0)
Total Income	(36.9)	0.0	0.0	(36.9)	(2.5)	0.0	0.0	0.0	0.0	30.2	(9.2)
Net Expenditure	551.9	0.0	(27.0)	525.0	45.8	0.0	3.1	0.0	0.0	369.8	943.6
52L SCAPA FLOW DEVELOPMENT											
Staff Costs	12.9	0.0	0.0	12.9	0.9	0.0	(0.1)	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	39.6
Transport Costs	10.5	0.0	0.0	10.5	0.9	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	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	155.2
Total Expenditure	230.8	0.0	0.0	230.8	1.8	0.0	(0.1)	0.0	0.0	0.0	232.5
Net Expenditure	230.8	0.0	0.0	230.8	1.8	0.0	(0.1)	0.0	0.0	0.0	232.5
52M OIL POLLUTION											
Staff Costs	70.4	0.0	24.8	95.2	6.7	0.0	(20.6)	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	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	25.0
Transport Costs	10.7	0.0	0.0	30.0	2.7	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	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	40.0
Total Expenditure	108.3	0.0	24.9	237.3	15.8	0.0	(20.6)	0.0	0.0	0.0	232.5
Fees & Charges	(15.8)	0.0	(0.1)	(120.0)	(9.6)	0.0	0.0	0.0	0.0	0.0	(129.6)
Total Income	(15.8)	0.0	(0.1)	(120.0)	(9.6)	0.0	0.0	0.0	0.0	0.0	(129.6)
Net Expenditure	92.5	0.0	24.8	117.3	6.2	0.0	(20.6)	0.0	0.0	0.0	102.9

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				
52B ENVIRONMENTAL UNIT											
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
Total Expenditure	167.7	0.0	1.1	168.8	7.4	0.0	(38.4)	0.0	0.0	0.0	137.8
Fees & Charges	(16.5)	0.0	0.0	(16.5)	(1.3)	0.0	0.0	0.0	0.0	(2.2)	(20.0)
Total Income	(16.5)	0.0	0.0	(16.5)	(1.3)	0.0	0.0	0.0	0.0	(2.2)	(20.0)
Net Expenditure	151.2	0.0	1.1	152.3	6.1	0.0	(38.4)	0.0	0.0	(2.2)	117.8
52C MARINE OFFICERS & PILOTS											
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
Total Expenditure	861.4	0.0	7.8	869.2	60.0	0.0	(293.7)	0.0	0.0	0.0	635.4
Net Expenditure	861.4	0.0	7.8	869.2	60.0	0.0	(293.7)	0.0	0.0	0.0	635.4
52D NAVIGATIONAL AIDS											
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
Total Expenditure	98.8	0.0	0.0	98.8	0.4	0.0	0.0	0.0	0.0	0.0	99.2
Net Expenditure	98.8	0.0	0.0	98.8	0.4	0.0	0.0	0.0	0.0	0.0	99.2
52E WEATHER FORECASTS											
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
Total Expenditure	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.0	7.5
Net Expenditure	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.0	7.5

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								
52F HARBOUR LAUNCHES												
Staff Costs	580.6	0.0	8.3	588.9	41.2	0.0	(136.2)	0.0	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	
Total Expenditure	852.9	0.0	8.3	861.2	63.3	0.0	(136.2)	0.0	0.0	(147.5)	640.8	
Fees & Charges	(24.1)	0.0	0.0	(24.1)	(1.9)	0.0	0.0	0.0	0.0	0.0	(26.0)	
Total Income	(24.1)	0.0	0.0	(24.1)	(1.9)	0.0	0.0	0.0	0.0	0.0	(26.0)	
Net Expenditure	828.8	0.0	8.3	837.1	61.4	0.0	(136.2)	0.0	0.0	(147.5)	614.8	
52G TOWAGE SERVICES												
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	
Total Expenditure	2,729.8	0.0	0.0	2,729.8	199.3	0.0	(70.1)	0.0	0.0	0.0	2,859.0	
Miscellaneous Income	(138.3)	0.0	0.0	(138.3)	(11.1)	0.0	0.0	0.0	0.0	58.4	(91.0)	
Total Income	(138.3)	0.0	0.0	(138.3)	(11.1)	0.0	0.0	0.0	0.0	58.4	(91.0)	
Net Expenditure	2,591.5	0.0	0.0	2,591.5	188.2	0.0	(70.1)	0.0	0.0	58.4	2,768.0	
52I HARBOUR DUES												
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	
Total Expenditure	125.0	0.0	0.0	125.0	0.0	0.0	0.0	0.0	0.0	0.0	125.0	
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)	
Total Income	(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)	
Net Expenditure	(7,779.5)	0.0	0.0	(7,779.5)	(632.4)	0.0	0.0	0.0	0.0	882.2	(7,529.7)	

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				
52Y FINANCE CHARGES											
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
Total Expenditure	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
Net Expenditure	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
SERVICE AREA SUMMARY											
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
Total Expenditure	7,597.0	0.0	15.1	7,716.2	396.2	0.0	(556.0)	0.0	0.0	163.1	7,719.5
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)
Total Income	(8,136.1)	0.0	(0.1)	(8,240.3)	(658.8)	0.0	0.0	0.0	0.0	968.6	(7,930.5)
Net Expenditure	(539.1)	0.0	15.0	(524.1)	(262.6)	0.0	(556.0)	0.0	0.0	1,131.7	(211.0)

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				
53A MISCELLANEOUS PIERS											
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
Total Expenditure	6,179.8	(2,583.3)	143.8	3,740.3	249.5	2,104.8	28.0	0.0	0.0	55.9	6,178.5
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)
Total Income	(8,415.9)	0.0	0.0	(8,415.9)	(532.8)	0.0	0.0	0.0	0.0	(343.1)	(9,291.8)
Net Expenditure	(2,236.1)	(2,583.3)	143.8	(4,675.6)	(283.3)	2,104.8	28.0	0.0	0.0	(287.2)	(3,113.3)
53J ADMINISTRATION											
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
Total Expenditure	634.1	0.0	(162.9)	471.3	34.3	0.0	9.6	0.0	0.0	3.6	518.7
Net Expenditure	634.1	0.0	(162.9)	471.3	34.3	0.0	9.6	0.0	0.0	(4.4)	510.7

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				
53L MISCELLANEOUS PIERS DEVELOPMENT											
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
Total Expenditure	281.5	0.0	0.0	281.5	4.2	0.0	(0.3)	0.0	0.0	0.0	285.4
Net Expenditure	281.5	0.0	0.0	281.5	4.2	0.0	(0.3)	0.0	0.0	0.0	285.4
53B ENVIRONMENTAL UNIT											
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
Total Expenditure	22.1	0.0	0.0	22.1	1.5	0.0	(1.7)	0.0	0.0	31.9	53.8
Net Expenditure	22.1	0.0	0.0	22.1	1.5	0.0	(1.7)	0.0	0.0	31.9	53.8
53C MARINE OFFICERS & PILOTS											
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
Total Expenditure	333.3	0.0	2.2	335.5	23.3	0.0	16.9	0.0	0.0	208.0	583.7
Net Expenditure	333.3	0.0	2.2	335.5	23.3	0.0	16.9	0.0	0.0	208.0	583.7
53D NAVIGATIONAL AIDS											
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
Total Expenditure	35.7	0.0	0.0	35.7	0.2	0.0	0.0	0.0	0.0	0.0	35.9
Net Expenditure	35.7	0.0	0.0	35.7	0.2	0.0	0.0	0.0	0.0	0.0	35.9

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				
53E WEATHER FORECASTS												
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
Total Expenditure	7.4	0.0	0.0	7.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.4
Net Expenditure	7.4	0.0	0.0	7.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.4
53F HARBOUR LAUNCHES												
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	
Total Expenditure	411.2	0.0	8.3	419.5	29.4	0.0	29.4	0.0	0.0	318.8	797.1	
Net Expenditure	411.2	0.0	8.3	419.5	29.4	0.0	29.4	0.0	0.0	318.8	797.1	
53M OIL POLLUTION												
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	
Total Expenditure	68.9	0.0	24.8	93.7	6.6	0.0	4.2	0.0	0.0	0.0	104.5	
Net Expenditure	68.9	0.0	24.8	93.7	6.6	0.0	4.2	0.0	0.0	0.0	104.5	
53R PILOTAGE INCOME												
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5	
Total Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5	
Fees & Charges	(773.4)	0.0	0.0	(773.4)	(61.9)	0.0	0.0	0.0	0.0	0.0	(835.3)	
Total Income	(773.4)	0.0	0.0	(773.4)	(61.9)	0.0	0.0	0.0	0.0	0.0	(835.3)	
Net Expenditure	(772.9)	0.0	0.0	(772.9)	(61.9)	0.0	0.0	0.0	0.0	0.0	(834.8)	
53U MOVEMENT IN RESERVES												
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)	
Total Income	(923.3)	923.3	0.0	0.0	0.0	(3,865.8)	0.0	0.0	0.0	0.0	(3,865.8)	
Net Expenditure	(923.3)	923.3	0.0	0.0	0.0	(3,865.8)	0.0	0.0	0.0	0.0	(3,865.8)	
53Y FINANCE CHARGES												
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	
Total Expenditure	4,074.2	(2,568.5)	(66.1)	1,439.6	0.0	2,335.8	0.0	0.0	0.0	0.0	3,775.4	
Net Expenditure	4,074.2	(2,568.5)	(66.1)	1,439.6	0.0	2,335.8	0.0	0.0	0.0	0.0	3,775.4	

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				
SERVICE AREA SUMMARY											
Staff Costs	2,193.2	0.0	207.2	2,400.4	168.3	0.0	86.1	0.0	0.0	345.4	3,000.2
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	3,415.3
Supplies and Services	136.0	0.0	0.0	136.0	0.0	0.0	0.0	0.0	0.0	8.2	144.2
Transport Costs	514.6	0.0	0.0	514.6	3.5	0.0	0.0	0.0	0.0	201.6	719.7
Administration Costs	138.6	0.0	0.0	138.6	0.0	0.0	0.0	0.0	0.0	5.6	144.2
Apportioned Costs	176.3	0.0	16.2	192.5	13.5	0.0	0.0	0.0	0.0	0.0	206.0
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	2,826.9
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
Miscellaneous Expenditure	36.3	0.0	0.0	36.3	0.0	0.0	0.0	0.0	0.0	0.1	36.4
Total Expenditure	12,048.7	(5,151.8)	(49.9)	6,847.0	349.0	4,440.6	86.1	0.0	0.0	618.2	12,340.9
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)
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	(8,530.1)	0.0	0.0	(8,530.1)	(551.5)	0.0	0.0	0.0	0.0	(351.1)	(9,432.7)
Total Income	(10,112.6)	923.3	0.0	(9,189.3)	(594.7)	(3,865.8)	0.0	0.0	0.0	(351.1)	(14,000.9)
Net Expenditure	1,936.1	(4,228.5)	(49.9)	(2,342.3)	(245.7)	574.8	86.1	0.0	0.0	267.1	(1,660.0)

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			
67A BUSINESS SUPPORT										
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
Total Expenditure	1,522.7	(64.6)	8.9	1,467.0	121.8	0.0	65.8	0.0	(114.5)	1,540.1
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
Total Income	(1,077.5)	0.0	0.0	(1,077.5)	(8.9)	0.0	0.0	0.0	15.3	(1,071.1)
Net Expenditure	445.2	(64.6)	8.9	389.5	112.9	0.0	65.8	0.0	(99.2)	469.0
67B FURTHER AND HIGHER EDUCATION										
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
Total Expenditure	2,777.3	(50.7)	0.0	2,726.6	193.1	0.0	(36.5)	0.0	(47.9)	2,835.3
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
Total Income	(3,445.5)	115.3	0.0	(3,330.2)	(67.3)	0.0	0.0	0.0	53.6	(3,343.9)
Net Expenditure	(668.2)	64.6	0.0	(603.6)	125.8	0.0	(36.5)	0.0	5.7	(508.6)

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			
67C AGRONOMY INSTITUTE										
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
Total Expenditure	150.4	0.0	0.0	150.4	10.0	0.0	(0.4)	0.0	(7.3)	152.7
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
Total Income	(146.0)	0.0	0.0	(146.0)	(6.9)	0.0	0.0	0.0	(4.9)	(157.8)
Net Expenditure	4.4	0.0	0.0	4.4	3.1	0.0	(0.4)	0.0	(12.2)	(5.1)
67F ARCHAEOLOGY INSTITUTE										
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
Total Expenditure	1,249.0	0.0	0.0	1,249.0	73.7	0.0	42.3	0.0	(19.3)	1,345.7
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)
Total Income	(1,014.1)	0.0	0.0	(1,014.1)	(79.2)	0.0	0.0	0.0	(100.4)	(1,193.7)
Net Expenditure	234.9	0.0	0.0	234.9	(5.5)	0.0	42.3	0.0	(119.7)	152.0

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			
67G INSTITUTE FOR NORTHERN STUDIES										
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
Total Expenditure	338.4	0.0	0.0	338.4	20.7	0.0	(67.8)	0.0	(36.0)	255.3
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)
Total Income	(354.7)	0.0	0.0	(354.7)	(16.7)	0.0	0.0	0.0	8.8	(362.6)
Net Expenditure	(16.3)	0.0	0.0	(16.3)	4.0	0.0	(67.8)	0.0	(27.2)	(107.3)
SERVICE AREA SUMMARY										
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
Total Expenditure	6,037.8	(115.3)	8.9	5,931.4	419.3	0.0	3.4	0.0	(225.0)	6,129.1
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)
Total Income	(6,037.8)	115.3	0.0	(5,922.5)	(179.0)	0.0	0.0	0.0	(27.6)	(6,129.1)
Net Expenditure	0.0	0.0	8.9	8.9	240.3	0.0	3.4	0.0	(252.6)	0.0

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			
41A REPAIRS & MAINTENANCE GF										
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
Total Expenditure	1,711.7	0.0	33.7	1,745.4	226.6	0.0	0.0	0.0	(192.0)	1,780.0
Net Expenditure	1,711.7	0.0	33.7	1,745.4	226.6	0.0	0.0	0.0	(192.0)	1,780.0
41E REPAIRS & MAINTENANCE HRA										
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
Total Expenditure	1,550.5	0.0	18.8	1,569.3	69.5	0.0	0.0	0.0	(26.3)	1,612.5
Net Expenditure	1,550.5	0.0	18.8	1,569.3	69.5	0.0	0.0	0.0	(26.3)	1,612.5
41F REPAIRS & MAINTENANCE PIERS ALWC										
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
Total Expenditure	2,583.3	(2,583.3)	0.0	0.0	0.0	2,096.5	0.0	0.0	0.0	2,096.5
Net Expenditure	2,583.3	(2,583.3)	0.0	0.0	0.0	2,096.5	0.0	0.0	0.0	2,096.5
41K REPAIRS & MAINTENANCE CONTRIBUTIONS										
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)
Total Income	(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)
Net Expenditure	(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)
41G GROUNDS MAINTENANCE										
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
Total Expenditure	409.6	0.0	3.8	413.4	58.4	0.0	0.0	0.0	(55.3)	416.5
Net Expenditure	409.6	0.0	3.8	413.4	58.4	0.0	0.0	0.0	(55.3)	416.5

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			
45C UTILITIES HOLDING ACCOUNT										
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
Total Expenditure	3,152.4	0.0	8.0	3,160.4	386.3	0.0	0.0	0.0	727.7	4,274.4
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)
Total Income	(3,152.4)	0.0	0.0	(3,152.4)	(394.3)	0.0	0.0	0.0	(727.7)	(4,274.4)
Net Expenditure	0.0	0.0	8.0	8.0	(8.0)	0.0	0.0	0.0	0.0	0.0
45E INSURANCE HOLDING ACCOUNT										
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
Total Expenditure	694.2	0.0	3.8	698.0	3.2	0.0	0.0	0.0	0.0	701.2
Fees & Charges	(694.2)	0.0	0.0	(694.2)	(7.0)	0.0	0.0	0.0	0.0	(701.2)
Total Income	(694.2)	0.0	0.0	(694.2)	(7.0)	0.0	0.0	0.0	0.0	(701.2)
Net Expenditure	0.0	0.0	3.8	3.8	(3.8)	0.0	0.0	0.0	0.0	0.0
45F TELEPHONES HOLDING ACCOUNT										
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
Total Expenditure	77.7	0.0	0.0	77.7	0.0	0.0	0.0	0.0	0.0	77.7
Fees & Charges	(77.7)	0.0	0.0	(77.7)	0.0	0.0	0.0	0.0	0.0	(77.7)
Total Income	(77.7)	0.0	0.0	(77.7)	0.0	0.0	0.0	0.0	0.0	(77.7)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45G PHOTOCOPIERS HOLDING ACCOUNT										
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
Total Expenditure	48.7	0.0	0.0	48.7	0.0	0.0	0.0	0.0	0.0	48.7
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
Total Income	(48.7)	0.0	0.0	(48.7)	0.0	0.0	0.0	0.0	0.0	(48.7)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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			
45H POSTAGES HOLDING ACCOUNT										
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
Total Expenditure	75.0	0.0	0.0	75.0	0.0	0.0	0.0	0.0	0.0	75.0
Fees & Charges	(75.0)	0.0	0.0	(75.0)	0.0	0.0	0.0	0.0	0.0	(75.0)
Total Income	(75.0)	0.0	0.0	(75.0)	0.0	0.0	0.0	0.0	0.0	(75.0)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SERVICE AREA SUMMARY										
Property Costs	8,152.3	(2,583.3)	0.0	5,569.0	687.4	2,096.5	0.0	0.0	454.1	8,807.0
Supplies and Services	680.3	0.0	0.0	680.3	0.0	0.0	0.0	0.0	0.0	680.3
Transport Costs	534.5	0.0	0.0	534.5	0.0	0.0	0.0	0.0	0.0	534.5
Administration Costs	192.8	0.0	0.0	192.8	0.0	0.0	0.0	0.0	0.0	192.8
Apportioned Costs	740.7	0.0	68.1	808.8	56.6	0.0	0.0	0.0	0.0	865.4
Third Party Payments	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	2.5
Total Expenditure	10,303.1	(2,583.3)	68.1	7,787.9	744.0	2,096.5	0.0	0.0	454.1	11,082.5
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)
Sales	(49.5)	0.0	0.0	(49.5)	(5.0)	0.0	0.0	0.0	0.0	(54.5)
Fees & Charges	(3,998.5)	0.0	0.0	(3,998.5)	(396.3)	0.0	0.0	0.0	(727.7)	(5,122.5)
Total Income	(10,297.2)	2,583.3	0.0	(7,713.9)	(401.3)	(2,096.5)	0.0	0.0	(870.8)	(11,082.5)
Net Expenditure	5.9	0.0	68.1	74.0	342.7	0.0	0.0	0.0	(416.7)	0.0

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			
55C INVESTMENT ACTIVITIES										
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
Total Expenditure	533.1	0.0	35.6	568.7	9.2	0.0	0.0	0.0	(20.0)	557.9
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)
Total Income	(17,483.5)	0.0	(26.8)	(17,510.3)	0.0	0.0	0.0	0.0	(2,775.4)	(20,285.7)
Net Expenditure	(16,950.4)	0.0	8.8	(16,941.6)	9.2	0.0	0.0	0.0	(2,795.4)	(19,727.8)
55D INVESTMENT PROPERTIES										
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
Total Expenditure	345.4	0.0	11.2	356.6	38.1	0.0	0.0	0.0	6.4	401.1
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)
Total Income	(1,134.1)	0.0	0.0	(1,134.1)	0.0	0.0	0.0	0.0	(18.0)	(1,152.1)
Net Expenditure	(788.7)	0.0	11.2	(777.5)	38.1	0.0	0.0	0.0	(11.6)	(751.0)
55F LOCAL INVESTMENTS										
Miscellaneous Expenditure	34.0	0.0	0.0	34.0	0.0	0.0	0.0	0.0	0.0	34.0
Total Expenditure	34.0	0.0	0.0	34.0	0.0	0.0	0.0	0.0	0.0	34.0
Net Expenditure	34.0	0.0	0.0	34.0	0.0	0.0	0.0	0.0	0.0	34.0

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			
55I CONSERVATION FUND											
Transfer Payments	3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0
Total Expenditure	3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0
Interest & Loans	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	0.0	(3.0)
Total Income	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	0.0	(3.0)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
55J TRAVEL FUND											
Transfer Payments	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Total Expenditure	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Interest & Loans	(1.5)	0.0	0.0	(1.5)	0.0	0.0	0.0	0.0	0.0	0.0	(1.5)
Total Income	(1.5)	0.0	0.0	(1.5)	0.0	0.0	0.0	0.0	0.0	0.0	(1.5)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
55K TALENTED PERFORMERS FUND											
Transfer Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Expenditure	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Interest & Loans	(1.0)	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)
Total Income	(1.0)	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
55N FLOTTA DECOMMISSIONING FUND											
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
Total 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
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)
Total Income	(1,368.6)	0.0	0.0	(1,368.6)	0.0	0.0	0.0	0.0	(2,412.4)		(3,781.0)
Net Expenditure	9.6	0.0	0.0	9.6	0.0	0.0	0.0	0.0	65.4		75.0
55P TALENTED YOUNG PERSONS FUND											
Transfer Payments	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Total Expenditure	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Interest & Loans	(0.4)	0.0	0.0	(0.4)	0.0	0.0	0.0	0.0	0.0	0.0	(0.4)
Total Income	(0.4)	0.0	0.0	(0.4)	0.0	0.0	0.0	0.0	0.0	0.0	(0.4)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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			
55T ORKNEY MEMORIAL FUND											
Transfer Payments	35.8	0.0	0.0	35.8	0.0	0.0	0.0	0.0	0.0	0.0	35.8
Total Expenditure	35.8	0.0	0.0	35.8	0.0	0.0	0.0	0.0	0.0	0.0	35.8
Interest & Loans	(4.0)	0.0	0.0	(4.0)	0.0	0.0	0.0	0.0	0.0	0.0	(4.0)
Total Income	(4.0)	0.0	0.0	(4.0)	0.0	0.0	0.0	0.0	0.0	0.0	(4.0)
Net Expenditure	31.8	0.0	0.0	31.8	0.0	0.0	0.0	0.0	0.0	0.0	31.8
55V RENEWABLE ENERGY INVESTMENT FUND											
Interest & Loans	(143.0)	0.0	0.0	(143.0)	0.0	0.0	0.0	0.0	5.0		(138.0)
Total Income	(143.0)	0.0	0.0	(143.0)	0.0	0.0	0.0	0.0	5.0		(138.0)
Net Expenditure	(143.0)	0.0	0.0	(143.0)	0.0	0.0	0.0	0.0	5.0		(138.0)
55W MOVEMENT IN RESERVES											
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
Total 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
Other Grants & Reimbursements	(780.0)	0.0	0.0	(780.0)	0.0	0.0	0.0	0.0	569.0		(211.0)
Total Income	(780.0)	0.0	0.0	(780.0)	0.0	0.0	0.0	0.0	569.0		(211.0)
Net Expenditure	12,138.0	0.0	0.0	12,138.0	0.0	0.0	0.0	0.0	(5,235.0)		6,903.0
55Y FINANCE CHARGES											
Loan Charges	119.0	0.0	0.0	119.0	0.0	0.0	0.0	0.0	0.0		119.0
Total Expenditure	119.0	0.0	0.0	119.0	0.0	0.0	0.0	0.0	0.0		119.0
Interest & Loans	(50.0)	0.0	0.0	(50.0)	0.0	0.0	0.0	0.0	4.0		(46.0)
Total Income	(50.0)	0.0	0.0	(50.0)	0.0	0.0	0.0	0.0	4.0		(46.0)
Net Expenditure	69.0	0.0	0.0	69.0	0.0	0.0	0.0	0.0	4.0		73.0

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			
SERVICE AREA SUMMARY										
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
Total Expenditure	15,369.4	0.0	46.8	15,416.2	47.3	0.0	0.0	0.0	(3,339.8)	12,123.7
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)
Total Income	(20,969.1)	0.0	(26.8)	(20,995.9)	0.0	0.0	0.0	0.0	(4,627.8)	(25,623.7)
Net Expenditure	(5,599.7)	0.0	20.0	(5,579.7)	47.3	0.0	0.0	0.0	(7,967.6)	(13,500.0)

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			
81A PF OPERATIONS										
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
Total Expenditure	10,067.5	0.0	0.6	10,068.1	829.2	0.0	0.0	0.0	479.8	11,377.1
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)
Total Income	(10,419.0)	0.0	0.0	(10,419.0)	0.0	0.0	0.0	0.0	(2,778.1)	(13,197.1)
Net Expenditure	(351.5)	0.0	0.6	(350.9)	829.2	0.0	0.0	0.0	(2,298.3)	(1,820.0)
81B PF ADMITTED BODIES										
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
Total Expenditure	530.5	0.0	0.0	530.5	41.8	0.0	0.0	0.0	(4.6)	567.7
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)
Total Income	(1,199.2)	0.0	0.0	(1,199.2)	0.0	0.0	0.0	0.0	0.2	(1,199.0)
Net Expenditure	(668.7)	0.0	0.0	(668.7)	41.8	0.0	0.0	0.0	(4.4)	(631.3)
81C PF ADMINISTRATION										
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
Total Expenditure	362.6	0.0	8.5	371.1	19.1	0.0	(14.0)	0.0	3.6	379.8
Net Expenditure	362.6	0.0	8.5	371.1	19.1	0.0	(14.0)	0.0	3.6	379.8

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			
81D PF INVESTMENTS										
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
Total Expenditure	2,554.2	0.0	1.4	2,555.6	3.0	0.0	0.0	0.0	(440.1)	2,118.5
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)
Total Income	(26,300.0)	0.0	0.0	(26,300.0)	0.0	0.0	0.0	0.0	3,322.2	(22,977.8)
Net Expenditure	(23,745.8)	0.0	1.4	(23,744.4)	3.0	0.0	0.0	0.0	2,882.1	(20,859.3)
SERVICE AREA SUMMARY										
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
Total Expenditure	13,514.8	0.0	10.5	13,525.3	893.1	0.0	(14.0)	0.0	38.7	14,443.1
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)
Total Income	(37,918.2)	0.0	0.0	(37,918.2)	0.0	0.0	0.0	0.0	544.3	(37,373.9)
Net Expenditure	(24,403.4)	0.0	10.5	(24,392.9)	893.1	0.0	(14.0)	0.0	583.0	(22,930.8)

GLOSSARY OF TERMS

Approved Growth	Additional funding allocated to a service.
Band D Properties	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.
Budget	Statement of planned financial resources available to meet organisational objectives.
Council Tax	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.
Discretionary Service	A service which the Council is not legally obliged to carry out.
Efficiency Savings	Cut in spending, usually linked to service reduction.
Financial Ledger	Financial System for recording financial
Finance Settlement	The level of revenue and capital funding received from the Scottish Government to deliver local services.
General Fund	Collective terms given to the service activities for which all local authorities are responsible for.
Grant Aided Expenditure (GAE)	A systematic means of allocating grant funding totals amongst local authorities.
Grant Settlement	See Finance Settlement above.
Harbour Accounts	Collective term given to the financial statements of Scapa Flow Oil Port and Miscellaneous Piers and Harbours.
Housing Revenue Account	Ring-fenced financial statement relating to the management and maintenance of the Council housing stock.
Inflation	Term given to the general increase in prices.
Miscellaneous Piers and Harbours	Financial statement which provides details of services which relate to the Council's piers and harbours.
Movement in Reserves	Term given to the Strategic Reserve Fund contribution.

GLOSSARY OF TERMS

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

GLOSSARY OF TERMS

Total Government Funding

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.

Uprating Assumptions

Alternative term for inflationary assumptions.