

Item: 3.

Policy and Resources Committee: 17 June 2025.

Detailed Revenue Budgets.

Report by Head of Finance.

1. Overview

- 1.1. On 4 March 2025, when setting the budget and Council Tax levels for 2025/26, the Council delegated powers to the Head of Finance, in consultation with the Corporate Director for Enterprise and Sustainable Regeneration and the Chief Executive to prepare and distribute a detailed budget incorporating all the budget adjustments agreed by the Council, and any settlement updates and/or clarifications unknown on 25 February 2025.
- 1.2. Appendix 1 to this report presents the detail of the budget that was agreed on 4 March 2025, adjusted for changes and additional income that has been announced since that date. The experience of the past year would suggest that there may be further funding announcements during the year that will necessitate further changes to Council budgets.
- 1.3. The General Fund revenue budget for financial year 2025/26 has now been set at £118,205,000.
- 1.4. The contribution required from reserves is £18,431,000 for financial year 2025/26.
- 1.5. The detailed revenue budget set out in Appendix 1 reduces the budget approved on 4 March 2025 from £119,205,000 to £118,205,000 for financial year 2025/26.

2. Recommendations

- 2.1. It is recommended that members of the Committee:
 - i. Approve the final detailed revenue budgets for financial year 2025/26 attached as Appendix 1 to this report.

3. Background

- 3.1. The Council's agreed budget strategy has been applied to the detailed service budgets, attached as Appendix 1 to this report, and will form the basis of the revenue budget monitoring statements for 2025/26.
- 3.2. Appendix 2 to this report provides a high-level budget summary statement of the wide range of activities that the Council administers. The statement reflects the fact that the Council is obliged to budget and account for these main Fund activities separately from each other. The budget figures are presented on a gross basis with the main cost and income headings shown separately and before internal cross charging has been netted off.
- 3.3. The following sections detail each individual Fund final budget and highlights any significant changes from their respective reported draft budgets.

4. General Fund Services

- 4.1. The Council agreed the General Fund draft budget and set the Council Tax for 2025/26 based on the allocations in Finance Circular 10/2024 and subsequent updates. The Council's settlement from the Scottish Government was confirmed in Finance Circular 1/2025 at £107,109,000.
- 4.2. The following table highlights the changes from the budget setting report considered by the Policy and Resources Committee on 25 February 2025:

	£
Policy and Resources Committee, 25 February 2025 Report	119,205,000
Additional Council Tax Contributions	(569,000)
Alignment of Budgets	(431,000)
General Fund Revenue Budget 2025/26	118,205,000

- 4.3. The £431,000 fall in budget from draft represents changes in budget headings, predominately staffing budgets, income not budgeted for but also other cost headings.
- 4.4. The budgeted contribution from reserves of £18,431,000 is required to balance the budget for financial year 2025/26.

5. Housing Revenue Account

- 5.1. The Housing Revenue Account (HRA) draft budget was presented to the Education, Leisure and Housing Committee on 2 April 2025. The HRA budget remains unchanged at £920,000, in line with the Indigo House Group commissioned review of the HRA business plan.

6. Scapa Flow Oil Port

- 6.1. The Scapa Flow Oil Port (SFOP) draft budget was presented to the Harbour Authority Sub-committee on 18 March 2025 and indicated a surplus of £488,900. The final budget has been amended to show a surplus of £353,900. Some adjustments in relation to staffing costs resulted in a net £135,000 decrease in the SFOP budget surplus.

7. Miscellaneous Piers and Harbours

- 7.1. The Miscellaneous Piers and Harbours (MPH) draft budget was presented to the Harbour Authority Sub-committee on 18 March 2025 and indicated a surplus of £2,349,800. The final budget has been amended to show a surplus of £2,214,800. Some adjustments in regard to staffing costs resulted in a net £135,000 decrease in the MPH budget surplus.

8. UHI Orkney

- 8.1. The draft budget for UHI Orkney has not been received at time of writing this report but is due to be considered by the Education, Leisure and Housing Committee on 4 June 2025.

9. Corporate Holding Accounts

- 9.1. The Corporate Holding Accounts relate to centralised budget arrangements that have been established to ensure a consistent approach to the repair and maintenance of Council properties.
- 9.2. These budgets are fully funded by contributions received from General Fund Services, Miscellaneous Piers and Harbours and the Housing Revenue Account that require repairs, maintenance and ground maintenance works to be completed during the year.

10. Strategic Reserve Fund

10.1. The Strategic Reserve Fund draft budget was presented to the Policy and Resources Committee on 25 February 2025., indicating a deficit of £204,000. The final budget has been amended to show a surplus of £1,322,300 reflecting the reduced draw on reserves required to balance the General Fund budget.

11. Orkney Islands Council Pension Fund

11.1. The Pension Fund draft budget was presented to the Pension Fund Sub-committee on 26 February 2025 showing a surplus of £28,596,500. The final budget has been amended to show a surplus of £28,605,800.

12. Consultation

12.1. Draft budgets were circulated to budget holders, budget line managers and heads of service. All enquiries and queries received by the due date were responded to and amendments made, where appropriate.

For Further Information please contact:

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1. **Financial** The financial implications are detailed throughout the report.
2. **Legal** No direct legal implications.
3. **Corporate Governance** In terms of the Scheme of Administration, the allocation of the financial resources of the Council to the various services which the Council is required or empowered to provide, including the general level of capital and revenue expenditure and the levels of expenditure for individual services, is a referred function of the Policy and Resources Committee.
4. **Human Resources** No direct HR implications.
5. **Equalities** N/A
6. **Island Communities Impact** N/A
7. **Links to Council Plan:** The proposals in this report support and contribute to improved outcomes for communities as outlined in the following Council Plan strategic priorities:
 - ☒ Growing our economy.
 - ☒ Strengthening our Communities.
 - ☒ Developing our Infrastructure.
 - ☒ Transforming our Council.

- 8. Links to Local Outcomes Improvement Plan:** The proposals in this report support and contribute to improved outcomes for communities as outlined in the following Local Outcomes Improvement Plan priorities:
- ☒ Cost of Living.
 - ☒ Sustainable Development.
 - ☒ Local Equality.
 - ☒ Improving Population Health.
- 9. Environmental and Climate Risk** N/A
- 10. Risk** N/A
- 11. Procurement** N/A
- 12. Health and Safety** N/A
- 13. Property and Assets** N/A
- 14. Information Technology** N/A
- 15. Cost of Living** N/A

List of Background Papers

- Harbour Authority Sub-committee, 18 March 2025, Draft Revenue Budget 2025-26.
- Education, Leisure and Housing Committee, 5 February 2025, HRA Draft Budget 2025-26.
- Policy and Resources Committee, 25 February 2025, Strategic Reserve Fund Budget Review and Forecast.
- Policy and Resources Committee, 25 February 2025, Council Tax and Budget Setting for 2025-26.
- Pension Fund Sub-committee, 26 February 2025, Pension Fund Draft Budget 2025-26.

Appendices

Appendix 1: Orkney Islands Council Revenue Estimates for financial year 2025/26.

Appendix 2: Council Funds Budget Summary Statement by cost heading.

Orkney Islands Council

**Revenue Budgets
2025/26**



REVENUE ESTIMATES

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REVENUE ESTIMATES

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GENERAL FUND

**STRATEGY
AND
ASSUMPTIONS**

STRATEGY AND ASSUMPTIONS

1 THE BUDGET STRATEGY

- 1.1 The Council agreed and set the Council Tax for 2025/26 based on the allocations in Finance Circular 10/2024 and subsequent updates. The Council's settlement from the Scottish Government was confirmed in Finance Circular No 1/2025 at £107.109m as set out in the table below.

	P&R Report	Finance Circular	
	Feb-25	1/2025	Difference
	£m	£m	£m
Ring-Fenced Grants	21.054	21.054	0.000
Non-Domestic Rates	11.759	11.759	0.000
General Revenue Funding	74.296	74.296	0.000
Total General Revenue Funding	107.109	107.109	0.000

- 1.2 Accordingly, the General Fund revenue budget for financial year 2025/26 has been set at £118.205m, a decrease of £1.000m from that reported in February 2025. The changes are as follows:-

	£m
P&R 25 February 2025 Report	119.205
Additional Council Tax Contributions	(0.569)
Alignment of Budgets	(0.431)
General Fund Revenue Budget 2025/26	118.205

- 1.3 Budget uprating assumptions, detailed below, were agreed during the 2025/26 budget setting process.

Budget Element	%
Staff Costs Non-Teaching	3.00%
Pension Costs Non-Teaching	0.00%
Staff Costs Teaching	3.00%
Pension Costs Teaching	0.00%
Property Costs (specifically energy costs)	2.00%
Supplies and Services	2.00%
Transport Costs	2.00%
Administration Costs	2.00%
Third Party Payments	2.00%
Transfer Payments	2.00%
Third Sector	2.00%
Other Costs	2.00%
Trading Organisations and Orkney Ferries	2.00%
Internal Transport	2.00%
Sales	10.00%
Fees and Charges	10.00%
Other Income	10.00%

STRATEGY AND ASSUMPTIONS

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 £10.748m, as illustrated below:

	£m
2025/26 (FC 1/2025)	107.109
2024/25 (FC 2/2024)	96.361
Estimated Grant Increase	10.748

Represented by:-

GAE plus SINA	9.851
Total 2007-08 Baselined Redeterminations	0.000
2008-25 Change	3.716
Loans and leasing charges	(1.985)
Total Former Ring-Fenced Grants	(0.021)
Baselined Redeterminations and in Year Funding	(5.444)
The Floor	0.702
New Money*	3.934
Other Minor Adjustments	(0.005)
	10.748

***New Money**

Early Learning and Childcare	0.099
Teachers Pay	0.208
Teachers Support	0.803
Teachers Pensions	0.510
School Meals	0.035
Casework and Related Admin: Children	0.097
CYP Community Mental Health	0.068
Nursing Care	0.021
Real Living Wage	0.577
Island Cost of Living	0.855
LA Pay	0.552
Additional Support Needs	0.109
	3.934

3 PROJECTED SPENDING PRESSURES

3.1 As part of the budget process for 2025/26 service pressure bids were invited for "known unavoidable service pressures". These fall into three general groupings:

- Contractual obligations, where, for example, contracts include terms which apply inflationary increases.
- Historical funding deficiencies, in recent years this has included funding nursery provision, Children's Residential and Out of Orkney Placements.
- Budgets becoming detached from actual performance, i.e. contracts/ Service Level Agreements higher than budget allocated.

3.2 The approved spending pressures, totalling £2.599m, can be found on page 6.

STRATEGY AND ASSUMPTIONS

4 RESERVES AND BALANCES

- 4.1 The General Fund Reserves Strategy report presented to the Policy and Resources Committee at its meeting of 25 February 2025 stated that it was anticipated that there will be no excess General Fund reserves to contribute to the 2025/26 budget setting.
- 4.2 The General Fund Reserves Strategy report recommended that General Fund non-earmarked balances for 2025/26 be set at at least 2% of the net revenue budget for 2024/25, with a minimum balance of approximately £2,385,000 as a contingency for in-year pressures.
- 4.3 In setting the revenue budget for 2025/26, a contribution of up to £20.0m from the Strategic Reserve Fund be budgeted as a means of cushioning efficiency targets/requirements, and maintain and protect spending and services which might otherwise have been reduced or removed when setting the budget.

5 COUNCIL TAX

- 5.3 The budget announcement by the Duputy First Minister on 4 December 2024, confirmed that the Scottish Government would not seek to impose a freeze to Council Tax for 2025/26. The budget report to Policy and Resources Committee on 25 February 2025 recommended a 11% increase.
- 5.4 An amendment was made which was to increase Council Tax to 15% and this was ratified at the General Meeting on 11 March 2025, increasing Band D liability to £1,574.60.

6 EFFICIENCY SAVINGS FOR 2025/26

- 6.1 As part of the budget setting process for 2025/26, Services were asked to present proposals for increasing charges, implementing efficiencies or for service redesign. A long list of proposals was received, however, on review it was evaluated that many of the proposals were operational changes which would aid in budgetary control, as opposed to freeing up corporate funds. This, together with other factors, like time to implement, has resulted in only £0.722m of efficiency savings being identified that can be applied to the 2024/25 budget.
- 6.2 The full list of savings is included on page 8.

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.
- 7.2 On 27 February 2024, the Policy and Resources Committee recommended indicative savings targets, calculated as a pro-rata basis against gross budgets for 2023/24 (less ring-fenced grant funding), as follows:

Directorate	2025/26 £m	2026/27 £m	2027/28 £m	Total £m
Enterprise and Sustainable Regeneration	0.126	0.189	0.252	0.567
Education, Leisure and Housing	0.768	1.152	1.535	3.455
Neighbourhood Services and Infrastructure	0.458	0.687	0.916	2.061
Strategy, Performance and Business Solutions	0.179	0.268	0.358	0.805
Orkney Health and Care	0.469	0.04	0.938	2.112
Totals	2.000	3.000	4.000	9.000

STRATEGY AND ASSUMPTIONS

7.4 Even with the actions and savings made this year, the overall pressures on the Council's finances have not diminished, and the requirement to seek further efficiencies, maximise revenues, minimise costs and welcome the transformation agenda remains acute. Directorates must act corporately, remove protectionism, and grasp collaboration. Likewise, Members will be asked to make tough decisions in order to get the Council on a more secure financial footing. The challenge is real, as for many of the services the Council provides there is no alternative available to the community either through the third sector or through the private sector – so removing Council provision means removing services for the whole community.

8 CHARGING FOR SERVICES

8.1 The February budget report recommended, subject to usual exceptions, that Corporate Directors should look to review and increase existing charges by a minimum of 10.0% as proposed by the Corporate Charging Working group meeting of 08 October 2024.

9 REVENUE BUDGET SUMMARY

9.1 A summary of the net budget movement between 2024/25 and 2025/26 is set out below.

	2025/26
Overall Budget Increase	£m
Movement 2024/25 to 2025/26	<u>5.902</u>
Represented By:	
Movement in Gross Revenue Grant	6.425
Non-Domestic Rates	(0.417)
Council Tax	1.446
Reduce draw on Strategic Reserve Fund	<u>(1.552)</u>
	<u>5.902</u>

APPROVED BUDGET CALCULATION 2025/26

	£000
Approved Budget 2024/25	112,303.0
Add: Baseline Movement	(894.4)
Add: Inflation	669.6
Add: One-Off Service Pressures	2,037.6
Add: Baseline Service Pressures	561.4
Less: Savings	(672.4)
Add: Settlement Adjustment	864.0
Less: Final Adjustment	3,336.2
Approved Budget 2025/26	<u>118,205.0</u>

COUNCIL TAX CALCULATION 2025/26

	£000
Approved Budget 2024/25	118,205.0
Less: Movement in Reserves	(18,918.0)
	<u>99,287.0</u>
Less: Finance Settlement	(86,055.0)
Less: Council Tax Empty Property Surcharge	(158.0)
Expenditure to be met by Council Tax	<u>13,074.0</u>
No. of Band D Properties Forecast	8,516
Assumed Collection rate	97.5%
No. of Band D Equivalent Tax Payers	8,303
Band D Council Tax 2024/25	<u>£ 1,574.60</u>

Band	Property Value (£)	Proportion	Tax (£)
A	up to 27,000	240/360	1,049.73
B	over 27,000-35,000	280/360	1,224.69
C	over 35,000-45,000	320/360	1,399.64
D	over 45,000-58,000	360/360	1,574.60
E	over 58,000-80,000	473/360	2,068.85
F	over 80,000-106,000	585/360	2,558.73
G	over 106,000-212,000	705/360	3,083.59
H	above 212,000	882/360	3,857.77

SUMMARY OF APPROVED SERVICE PRESSURES 2025/26

SUMMARY BY SERVICE AREA	Service Area Code	Approved Service Pressure £000
Education	ED	1,245.2
Leisure Services	LS	6.0
Orkney Health and Care	SC	958.0
Law & Order	LO	0.0
Roads	RD	0.0
Transportation	TR	69.5
Operational Environmental Services	OE	0.0
Environmental Health & Trading Standards	EH	50.0
Other Housing	OH	0.0
Economic Development	DV	0.0
Planning	PL	0.0
Other Services	OS	270.3
Totals		2,599.0

SUMMARY BY ITEM	Service Area Code	Approved Service Pressure £000
Budget Increase		
EH Technical Officer Port Health	EH	50.0
Annual Maintenance Costs IT systems	OS	195.6
External Audit Fees	OS	24.7
Requisition Fees	OS	50.0
Transportation Service Level Agreements	TR	69.5
School Transport	ED	174.8
Rates	LS	6.0
Estate Survey	ED	130.0
Nursery Provision	ED	257.2
Braeburn Childcare Provision	SC	473.0
Outwith Orkney Placements	SC	485.0
Outwith Orkney Placements	ED	683.2
Staffing		
Totals		2,599.0

SUMMARY OF SETTLEMENT ADJUSTMENTS 2025/26

SUMMARY BY SERVICE AREA	Service Area Code	Settlement Adjustment £000
Education	ED	143.0
Leisure Services	LS	0.0
Orkney Health and Care	SC	722.0
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	(5.0)
Economic Development	DV	0.0
Planning	PL	0.0
Other Services	OS	4.0
Totals		864.0

SUMMARY BY ITEM	Service Area Code	Settlement Adjustment £000
Budget Increase		
Additional Support Needs	ED	109.0
Scottish Disability Assistance	ED	(5.0)
Increase in Whole Family Wellbeing	ED	22.0
Increase in School Meals	ED	17.0
Casework and Related Admin Children	SC	58.0
Children and Young People Community Mental Health	SC	49.0
Real Living Wage	SC	577.0
Free Personal/Nursing Care	SC	21.0
Social Work Capacity and Winter Planning	SC	17.0
Discretionary Housing Payments	OH	(5.0)
Barclay Funding	OS	4.0
Totals		864.0

SUMMARY OF EFFICIENCY SAVINGS 2025/26

SUMMARY BY SERVICE AREA	Service Area Code	Efficiency Savings £000
Education	ED	166.4
Leisure Services	LS	58.1
Orkney Health and Care	SC	170.0
Law, Order and Protective Services	LO	0.0
Roads	RD	10.0
Transportation	TR	0.0
Operational Environmental Services	OE	0.7
Environmental Health	EH	0.0
Other Housing	OH	19.8
Economic Development	DV	121.0
Planning	PL	0.0
Other Services	OS	126.4
Asset Management	AM	50.0
Total		722.4

Removal of Fruit Snack	ED	33.3
Removal of Hot Rolls	ED	2.4
Reduction in Staffing	ED	45.0
Reduction in Staffing	OH	19.8
Reduction in Management SLA	LS	37.1
Winter Closure Orkney Museum	LS	21.0
Primary Staffing Policy	ED	40.8
Reduction in Staffing	ED	8.2
Staffing Reduction Early Learning and Childcare	ED	36.7
Reduction in Enterprise and Economic Development		
Budgets	DV	51.0
Reduction in Rented Accommodation	DV	25.0
Reduction in Staffing	DV	45.0
Reduction in Cleaning	OS	6.0
Energy Efficiency Lighting Installations	AM	15.0
Printing and Copying Provision	AM	15.0
Corporate Switchboards	AM	20.0
Removal QMS Accreditation	RD	10.0
Event Clean Up Charging	OE	0.7
Charging Telecare and Day Care Services	SC	170.0
Reduction in Staffing	OS	117.3
Isles Home Based Registrars	OS	3.1
Total		722.4

SERVICE COMMITTEE BUDGETS

SERVICE COMMITTEE SUMMARY							
	2024/25		2025/26				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
By Committee (General Fund)							
Development and Infrastructure	18,902.0	31.2	423.0	119.5	(131.7)	(2,794.0)	16,550.0
Education, Leisure & Housing	53,752.4	(43.0)	135.5	1,069.6	(244.3)	3,020.9	57,691.1
Policy and Resources	39,648.6	(882.6)	111.1	1,409.9	(296.4)	3,973.3	43,963.9
Totals	112,303.0	(894.4)	669.6	2,599.0	(672.4)	4,200.2	118,205.0
By Committee (Non-General Fund)							
Harbour Authority Sub-committee	(1,921.0)	426.8	(268.9)	0.0	0.0	(805.6)	(2,568.7)
Education, Leisure & Housing	(560.0)	0.0	(92.6)	0.0	0.0	(267.4)	(920.0)
Asset Management Sub-committee	0.0	0.0	0.0	0.0	(50.0)	50.0	0.0
Investment Sub-committee	14,817.0	(20,636.0)	37.2	0.0	0.0	4,459.5	(1,322.3)
Pension Fund	(26,185.0)	0.0	268.5	0.0	0.0	(2,689.3)	(28,605.8)
Totals	(13,849.0)	(20,209.2)	(55.8)	0.0	(50.0)	747.2	(33,416.8)

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:-

2024/25 Budget	Approved Budget 2024/25
2024/25 Change	Return One-Off Budget 2024/25 + Baseline Other
2025/26 Inflation	Inflation 2025/26
2025/26 Service Pressures	One-Off + Baseline 2025/26
2025/26 Efficiency Savings	Efficiency Savings 2025/26
2025/26 Change	Finance Settlement + Final Adjustments 2025/26
2025/26 Budget	Approved Budget 2025/26

DEVELOPMENT AND INFRASTRUCTURE							
	2024/25		2025/26				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
General Fund Services							
Roads	3,778.2	0.0	74.9	0.0	(10.0)	289.7	4,132.8
Transportation	7,463.6	0.0	416.2	69.5	0.0	(3,565.7)	4,383.6
Operational Environmental Services	3,186.1	0.0	(85.4)	0.0	(0.7)	231.1	3,331.1
E/Health and Trading Standards	1,122.6	0.0	(0.6)	50.0	0.0	58.1	1,230.1
Economic Development	1,950.7	0.0	14.4	0.0	(121.0)	61.5	1,905.6
Planning	1,400.8	31.2	3.5	0.0	0.0	131.3	1,566.8
	18,902.0	31.2	423.0	119.5	(131.7)	(2,794.0)	16,550.0
Roads							
Winter Maintenance and Response	1,070.0	0.0	21.4	0.0	0.0	114.6	1,206.0
Street Lighting	235.4	0.0	4.8	0.0	0.0	7.4	247.6
Car Parks	(55.5)	0.0	(0.5)	0.0	0.0	8.7	(47.3)
Other Works	122.7	0.0	2.3	0.0	0.0	4.6	129.6
Traffic Management	268.1	0.0	(4.1)	0.0	0.0	16.7	280.7
Structural Maintenance	1,532.7	0.0	30.6	0.0	0.0	73.1	1,636.4
Routine Maintenance	893.6	0.0	17.9	0.0	0.0	51.6	963.1
Quarries Holding Account	(500.0)	0.0	0.0	0.0	(5.0)	5.0	(500.0)
Roads Holding Account	0.0	0.0	0.0	0.0	(5.0)	5.0	0.0
Garage Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	123.2	0.0	0.7	0.0	0.0	3.0	126.9
Movement In Reserves	88.0	0.0	1.8	0.0	0.0	0.0	89.8
Net Expenditure	3,778.2	0.0	74.9	0.0	(10.0)	289.7	4,132.8
Transportation							
Administration	261.4	0.0	0.0	0.0	0.0	19.4	280.8
Co-ordination	84.0	0.0	(0.6)	0.0	0.0	0.8	84.2
Concessionary Fares	128.3	0.0	2.6	0.0	0.0	0.0	130.9
Support for Operators - Bus	1,441.7	0.0	28.8	0.0	0.0	0.0	1,470.5
Support for Operators - Air	1,635.8	0.0	32.7	69.5	0.0	0.0	1,738.0
Support for Operators - Ferries	3.2	0.0	0.1	0.0	0.0	0.0	3.3
Airfields	647.2	0.0	2.3	0.0	0.0	26.4	675.9
Orkney Ferries	3,262.0	0.0	350.3	0.0	0.0	(3,612.3)	0.0
Movement in Reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	7,463.6	0.0	416.2	69.5	0.0	(3,565.7)	4,383.6
Operational Environmental Services							
Burial Grounds	89.0	0.0	(17.2)	0.0	0.0	22.9	94.7
Refuse Collection	623.8	(60.0)	(68.3)	0.0	(0.7)	100.0	594.8
Waste Disposal	1,434.7	60.0	(11.0)	0.0	0.0	28.8	1,512.5
Recycling	585.8	0.0	3.9	0.0	0.0	48.5	638.2
Environmental Cleansing	452.8	0.0	7.2	0.0	0.0	30.9	490.9
Environmental Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	3,186.1	0.0	(85.4)	0.0	(0.7)	231.1	3,331.1
E/Health and Trading Standards							
Administration	699.8	0.0	(2.3)	50.0	0.0	34.2	781.7
Trading Standards	306.0	0.0	(0.5)	0.0	0.0	20.2	325.7
Public Toilets	116.8	0.0	2.2	0.0	0.0	3.7	122.7
Net Expenditure	1,122.6	0.0	(0.6)	50.0	0.0	58.1	1,230.1

**DEVELOPMENT AND
INFRASTRUCTURE (CONTINUED)**

	2024/25		2025/26				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
Economic Development							
Administration	1,005.3	0.0	1.0	0.0	(50.9)	96.8	1,052.2
Business Gateway	186.2	0.0	1.6	0.0	(19.1)	8.0	176.7
EEC Expenditure	106.1	0.0	0.0	0.0	0.0	(50.9)	55.2
LEADER Programme	68.0	0.0	0.0	0.0	0.0	7.6	75.6
Regeneration	17.0	0.0	0.4	0.0	(17.4)	0.0	0.0
Tourism	115.9	0.0	2.3	0.0	(2.3)	0.0	115.9
Economic Development Grants	300.4	0.0	6.0	0.0	0.0	0.0	306.4
Other Economic Dev. Grants	151.8	0.0	3.1	0.0	(31.3)	0.0	123.6
Net Expenditure	1,950.7	0.0	14.4	0.0	(121.0)	61.5	1,905.6
Planning							
Administration	402.1	0.0	0.6	0.0	0.0	31.4	434.1
Development Management	237.2	0.0	1.6	0.0	0.0	112.4	351.2
Development Planning	580.7	31.2	1.0	0.0	0.0	(51.5)	561.4
Building Standards	125.5	0.0	0.3	0.0	0.0	32.8	158.6
Archaeology	55.3	0.0	0.0	0.0	0.0	6.2	61.5
Net Expenditure	1,400.8	31.2	3.5	0.0	0.0	131.3	1,566.8

EDUCATION, LEISURE AND HOUSING							
	2024/25		2025/26				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
General Fund Services							
Education	46,463.5	(43.0)	155.5	1,047.0	(166.4)	2,774.0	50,230.6
Leisure Services	4,993.3	0.0	(33.4)	6.0	(58.1)	337.5	5,245.3
Other Housing	2,295.6	0.0	13.4	16.6	(19.8)	(90.6)	2,215.2
	53,752.4	(43.0)	135.5	1,069.6	(244.3)	3,020.9	57,691.1
Non-General Fund Services							
Housing Revenue Account	(560.0)	0.0	(92.6)	0.0	0.0	(267.4)	(920.0)
Orkney College	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	(560.0)	0.0	(92.6)	0.0	0.0	(267.4)	(920.0)
Education							
Senior Secondary Schools	12,388.8	309.8	51.5	0.0	(8.2)	448.4	13,190.3
Junior Secondary Schools	3,382.7	63.0	14.6	0.0	0.0	183.0	3,643.3
Primary Schools	12,459.9	301.4	47.5	0.0	(40.8)	281.5	13,049.5
Early Learning and Childcare	4,835.2	(255.0)	(61.3)	257.2	(36.7)	472.2	5,211.6
Additional Support Needs	3,811.1	(462.4)	7.3	485.0	0.0	292.9	4,133.9
Papdale Halls of Residence	956.0	0.0	1.8	0.0	(2.4)	67.3	1,022.7
Quality Development	69.9	0.2	3.0	0.0	0.0	2.8	75.9
Administration	1,374.5	0.0	4.2	130.0	0.0	744.3	2,253.0
Assistance For Students	242.2	0.0	(6.7)	0.0	0.0	0.0	235.5
Community Learning and Development	687.3	0.0	(5.6)	0.0	(45.0)	69.7	706.4
School Meals	2,026.5	0.0	16.0	0.0	(33.3)	206.4	2,215.6
School Transport	4,151.5	0.0	83.0	174.8	0.0	0.1	4,409.4
School Crossing Patrol	67.3	0.0	0.0	0.0	0.0	5.4	72.7
Parent Councils	10.6	0.0	0.2	0.0	0.0	0.0	10.8
Net Expenditure	46,463.5	(43.0)	155.5	1,047.0	(166.4)	2,774.0	50,230.6
Leisure Services							
Administration	449.0	0.0	0.2	0.0	0.0	2.7	451.9
Parks and Play Areas	442.2	0.0	6.8	6.0	0.0	3.8	458.8
Healthy Living Centres	91.1	0.0	(3.3)	0.0	0.0	2.4	90.2
Tourism - Caravan Sites	(14.0)	0.0	(6.3)	0.0	0.0	8.1	(12.2)
Tourism - Hostels	3.8	0.0	(5.7)	0.0	0.0	6.3	4.4
Sports Development	102.0	0.0	(1.6)	0.0	0.0	8.7	109.1
Sports Facilities	1,079.4	0.0	8.3	0.0	(37.1)	30.0	1,080.6
Swimming Pools	332.6	0.0	(10.2)	0.0	0.0	41.6	364.0
Active Schools	49.9	0.0	(0.4)	0.0	0.0	12.1	61.6
Community Facilities	369.6	0.0	(21.5)	0.0	0.0	66.3	414.4
Heritage	350.9	0.0	4.2	0.0	0.0	10.3	365.4
Museums	393.4	0.0	(9.6)	0.0	(21.0)	59.2	422.0
St Magnus Cathedral	273.3	0.0	2.1	0.0	0.0	26.0	301.4
Libraries	1,070.1	0.0	3.6	0.0	0.0	60.0	1,133.7
Net Expenditure	4,993.3	0.0	(33.4)	6.0	(58.1)	337.5	5,245.3

**EDUCATION, LEISURE AND
HOUSING (CONTINUED)**

	2024/25		2025/26				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
Other Housing							
Housing support	76.0	0.0	0.0	0.0	0.0	7.2	83.2
Homelessness	1,118.0	0.0	18.0	0.0	(19.8)	33.2	1,149.4
Housing Loans	12.6	0.0	(0.3)	0.0	0.0	0.6	12.9
Energy Initiatives	43.5	0.0	0.0	0.0	0.0	3.2	46.7
Garages	(103.1)	0.0	(12.1)	0.0	0.0	0.0	(115.2)
Miscellaneous	263.8	0.0	1.1	0.0	0.0	11.1	276.0
Housing Benefit	365.9	0.0	4.1	16.6	0.0	(162.3)	224.3
Landlord Registration	(26.3)	0.0	(2.7)	0.0	0.0	0.0	(29.0)
Care & Repair	395.0	0.0	7.9	0.0	0.0	0.0	402.9
Sheltered Housing	174.0	0.0	0.3	0.0	0.0	16.4	190.7
Student Accommodation	(23.8)	0.0	(2.9)	0.0	0.0	0.0	(26.7)
Net Expenditure	2,295.6	0.0	13.4	16.6	(19.8)	(90.6)	2,215.2
Housing Revenue Account							
Administration	1,250.3	0.0	9.8	0.0	0.0	33.3	1,293.4
Tenant Participation	27.7	0.0	0.1	0.0	0.0	2.3	30.1
Property Costs	2,103.0	0.0	61.0	0.0	0.0	3.5	2,167.5
Finance Charges	823.0	0.0	16.5	0.0	0.0	(204.5)	635.0
Rent Income	(4,499.0)	0.0	(180.0)	0.0	0.0	(102.0)	(4,781.0)
Other Income	(23.0)	0.0	0.0	0.0	0.0	0.0	(23.0)
Movement in Reserves	(242.0)	0.0	0.0	0.0	0.0	0.0	(242.0)
Net Expenditure	(560.0)	0.0	(92.6)	0.0	0.0	(267.4)	(920.0)
UHI Orkney							
Business Support	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Further and Higher Education	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Agronomy Institute	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Orkney Research Centre	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Centre for Nordic Studies	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

POLICY AND RESOURCES							
	2024/25		Inflation	Pressure	2025/26		Budget
	Budget	Change			Savings	Change	
	£000	£000	£000	£000	£000	£000	£000
General Fund Services							
Central Administration	13.2	(48.9)	35.7	149.0	(77.1)	(58.7)	13.2
Law, Order & Protective Services	170.7	0.0	0.1	0.0	0.0	12.3	183.1
Orkney Health and Care	28,697.8	(971.2)	(4.3)	1,156.2	(170.0)	2,705.8	31,414.3
Other Services	10,766.9	137.5	79.6	104.7	(49.3)	1,313.9	12,353.3
	39,648.6	(882.6)	111.1	1,409.9	(296.4)	3,973.3	43,963.9
Sources of Funding	(112,303.0)	14,120.0	0.0	0.0	0.0	(20,022.0)	(118,205.0)
Central Administration							
Chief Executive's	0.0	0.0	0.0	2.4	(32.5)	30.1	0.0
Corporate Services	0.0	0.0	0.0	20.0	0.0	(20.0)	0.0
Finance	0.0	(48.9)	48.9	126.6	0.0	(126.6)	0.0
Development & Infrastructure	0.0	0.0	0.0	0.0	0.0	0.0	0.0
I.T and Facilities	0.0	0.0	(13.2)	0.0	0.0	13.2	0.0
Legal Services	0.0	0.0	0.0	0.0	(38.6)	38.6	0.0
Apportionment Control Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cleaning Holding Account	0.0	0.0	0.0	0.0	(6.0)	6.0	0.0
Movement In Reserves	13.2	0.0	0.0	0.0	0.0	0.0	13.2
Net Expenditure	13.2	(48.9)	35.7	149.0	(77.1)	(58.7)	13.2
Law, Order and Protective Services							
Civil Contingencies	170.7	0.0	0.1	0.0	0.0	12.3	183.1
Net Expenditure	170.7	0.0	0.1	0.0	0.0	12.3	183.1
Orkney Health and Care							
Administration	2,541.9	0.0	15.4	0.0	0.0	107.3	2,664.6
Childcare	5,234.5	(971.2)	31.5	910.2	0.0	319.5	5,524.5
Elderly - Residential	6,430.0	0.0	(173.1)	0.0	(3.0)	921.5	7,175.4
Elderly - Independent Sector	305.2	0.0	6.7	246.0	0.0	145.0	702.9
Elderly - Day Centres	231.8	0.0	1.0	0.0	(53.0)	78.8	258.6
Disability	5,369.1	0.0	64.1	0.0	0.0	451.4	5,884.6
Mental Health	372.7	0.0	2.4	0.0	0.0	14.1	389.2
Other Community Care	1,543.7	0.0	2.4	0.0	(114.0)	198.7	1,630.8
Occupational Therapy	552.5	0.0	4.9	0.0	0.0	5.4	562.8
Home Care	5,101.4	0.0	23.1	0.0	0.0	440.2	5,564.7
Criminal Justice	182.0	0.0	1.3	0.0	0.0	60.8	244.1
Integrated Joint Boards	833.0	0.0	16.0	0.0	0.0	(36.9)	812.1
Net Expenditure	28,697.8	(971.2)	(4.3)	1,156.2	(170.0)	2,705.8	31,414.3

**POLICY AND
RESOURCES (CONTINTUED)**

	2024/25		2025/26				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
Other Services							
Corporate Management	4,046.5	0.0	6.5	24.7	0.0	142.4	4,220.1
Corporate Priorities	1,431.4	0.0	9.3	0.0	(46.2)	295.5	1,690.0
Area Support Team (CP)	18.9	0.0	0.0	0.0	0.0	1.8	20.7
Registration	64.2	0.0	(2.8)	0.0	(3.1)	5.5	63.8
Miscellaneous Property	248.2	0.0	(10.8)	0.0	0.0	10.2	247.6
Payments to Joint Boards	511.3	0.0	10.2	50.0	0.0	4.0	575.5
Elections	42.3	0.0	0.2	0.0	0.0	1.2	43.7
Licensing	15.4	0.0	(10.1)	0.0	0.0	0.4	5.7
Payments to Third Sector	201.5	0.0	3.8	0.0	0.0	0.0	205.3
Publicity	21.0	0.0	0.4	0.0	0.0	0.0	21.4
Twinning	33.0	(31.1)	0.3	0.0	0.0	(2.2)	(0.0)
Community Councils	465.7	0.0	3.8	0.0	0.0	53.8	523.3
Interest on Loans and Balances	(500.0)	0.0	0.0	0.0	0.0	0.0	(500.0)
Miscellaneous	(510.9)	615.9	2.1	0.0	0.0	229.8	336.9
Cost of Collection	592.9	0.0	(3.3)	30.0	0.0	16.3	635.9
Finance Charges	3,638.2	0.0	70.0	0.0	0.0	(208.2)	3,500.0
Movement In Reserves	447.3	(447.3)	0.0	0.0	0.0	763.4	763.4
	10,766.9	137.5	79.6	104.7	(49.3)	1,313.9	12,353.3
Sources of Funding							
Non Domestic Rates	(12,176.0)	0.0	0.0	0.0	0.0	417.0	(11,759.0)
Council Tax	(12,228.0)	0.0	0.0	0.0	0.0	(1,446.0)	(13,674.0)
Revenue Support Grant	(67,871.0)	0.0	0.0	0.0	0.0	(6,425.0)	(74,296.0)
Movement in Reserves	(20,028.0)	14,120.0	0.0	0.0	0.0	(12,568.0)	(18,476.0)
Total Income	(112,303.0)	14,120.0	0.0	0.0	0.0	(20,022.0)	(118,205.0)

HARBOUR AUTHORITY SUB-COMMITTEE							
	2024/25		2025/26				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
Non-General Fund Services							
Scapa Flow Oil Port	(1,238.5)	737.0	(120.7)	0.0	0.0	268.3	(353.9)
Miscellaneous Piers and Harbours	(682.5)	(310.2)	(148.2)	0.0	0.0	(1,073.9)	(2,214.8)
	(1,921.0)	426.8	(268.9)	0.0	0.0	(805.6)	(2,568.7)
Scapa Flow Oil Port							
Administration	672.6	345.5	12.1	0.0	0.0	(7.9)	1,022.3
Scapa Flow Development	248.5	0.0	4.5	0.0	0.0	0.9	253.9
Oil Pollution	144.4	0.0	(0.5)	0.0	0.0	9.1	153.0
Environmental Unit	165.1	0.0	1.3	0.0	0.0	(2.9)	163.5
Marine Officers & Pilots	542.7	0.0	0.4	0.0	0.0	238.8	781.9
Navigational Aids	101.9	0.0	1.9	0.0	0.0	0.0	103.8
Weather Forecasts	7.7	0.0	0.2	0.0	0.0	0.0	7.9
Harbour Launches	642.3	0.0	2.3	0.0	0.0	53.9	698.5
Towage Services	2,822.3	0.0	22.0	0.0	0.0	628.0	3,472.3
Harbour Dues	(8,173.0)	97.7	(202.5)	0.0	0.0	(429.2)	(8,707.0)
Finance Charges	1,587.0	293.8	37.6	0.0	0.0	(222.4)	1,696.0
Net Expenditure	(1,238.5)	737.0	(120.7)	0.0	0.0	268.3	(353.9)
Miscellaneous Piers and Harbours							
Miscellaneous Piers	(1,536.2)	(2,774.8)	(163.4)	0.0	0.0	261.9	(4,212.5)
Administration	573.1	0.0	1.8	0.0	0.0	25.1	600.0
Miscellaneous Piers Development	543.7	(250.0)	4.8	0.0	0.0	3.7	302.2
Environmental Unit	34.6	0.0	(1.1)	0.0	0.0	17.3	50.8
Marine Officers & Pilots	890.4	0.0	0.0	0.0	0.0	(184.5)	705.9
Navigational Aids	37.0	0.0	0.6	0.0	0.0	0.0	37.6
Weather Forecasts	7.6	0.0	0.2	0.0	0.0	0.0	7.8
Harbour Launches	878.4	0.0	4.4	0.0	0.0	54.1	936.9
Oil Pollution	115.2	0.0	(0.3)	0.0	0.0	8.7	123.6
Pilotage Income	(994.5)	0.0	(24.9)	0.0	0.0	194.4	(825.0)
Movement in Reserves	(2,774.8)	2,774.8	0.0	0.0	0.0	(2,738.6)	(2,738.6)
Finance Charges	1,543.0	(60.2)	29.7	0.0	0.0	1,284.0	2,796.5
Net Expenditure	(682.5)	(310.2)	(148.2)	0.0	0.0	(1,073.9)	(2,214.8)

ASSET MANAGEMENT SUB-COMMITTEE							
	2024/25		2025/26				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
Non-General Fund Services							
Corporate Holding Accounts	0.0	0.0	0.0	0.0	(50.0)	50.0	0.0
	0.0	0.0	0.0	0.0	(50.0)	50.0	0.0
Corporate Holding Accounts							
Repairs & Maintenance GF	1,822.0	0.0	27.8	0.0	0.0	16.7	1,866.5
Repairs & Maintenance HRA	1,955.5	0.0	51.1	0.0	0.0	8.2	2,014.8
Repairs & Maintenance Piers ALWC	2,765.0	(2,765.0)	0.0	0.0	0.0	2,738.6	2,738.6
Repairs & Maintenance Contributions	(7,040.5)	2,765.0	(87.7)	0.0	0.0	(2,765.7)	(7,128.9)
Ground Maintenance	498.0	0.0	8.8	0.0	0.0	2.2	509.0
Utilities Holding Account	0.0	0.0	0.0	0.0	(15.0)	15.0	0.0
Insurance Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Telephones Holding Account	0.0	0.0	0.0	0.0	(20.0)	20.0	0.0
Photocopiers Holding Account	0.0	0.0	0.0	0.0	(15.0)	15.0	0.0
Postages Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	0.0	0.0	0.0	0.0	(50.0)	50.0	0.0

INVESTMENT SUB-COMMITTEE							
	2024/25		2025/26				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
Non-General Fund Services							
Strategic Reserve Fund	14,817.0	(20,636.0)	37.2	0.0	0.0	4,459.5	(1,322.3)
	14,817.0	(20,636.0)	37.2	0.0	0.0	4,459.5	(1,322.3)
Strategic Reserve Fund							
Investment Activities	(10,982.1)	0.0	0.0	0.0	0.0	(8,161.9)	(19,144.0)
Investment Properties	(841.0)	0.0	3.9	0.0	0.0	(96.5)	(933.6)
Development Grants W/O	35.1	0.0	0.7	0.0	0.0	(95.8)	(60.0)
County Fund	(2,402.5)	2,402.5	0.0	0.0	0.0	(2,000.0)	(2,000.0)
Conservation Fund	0.1	0.0	0.1	0.0	0.0	0.0	0.2
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 Decommissioning Fund	0.0	0.0	31.8	0.0	0.0	921.2	953.0
Talented Young Persons Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Orkney Memorial Fund	32.9	0.0	0.7	0.0	0.0	(33.6)	0.0
Renewable Energy Investment Fund	(276.0)	0.0	0.0	0.0	0.0	138.0	(138.0)
Movement In Reserves	29,177.5	(23,038.5)	0.0	0.0	0.0	13,794.1	19,933.1
Finance Charges	73.0	0.0	0.0	0.0	0.0	(6.0)	67.0
Net Expenditure	14,817.0	(20,636.0)	37.2	0.0	0.0	4,459.5	(1,322.3)

PENSION FUND							
	2024/25		2025/26				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
Non-General Fund Services							
Pension Fund	(26,185.0)	0.0	268.5	0.0	0.0	(2,689.3)	(28,605.8)
	(26,185.0)	0.0	268.5	0.0	0.0	(2,689.3)	(28,605.8)
Pension Fund							
PF Operations	(2,028.7)	0.0	206.6	0.0	0.0	506.0	(1,316.1)
PF Admitted Bodies	(626.2)	0.0	9.7	0.0	0.0	(19.2)	(635.7)
PF Administration	420.0	0.0	2.3	0.0	0.0	35.1	457.4
PF Investments	(23,950.1)	0.0	49.9	0.0	0.0	(3,211.2)	(27,111.4)
Net Expenditure	(26,185.0)	0.0	268.5	0.0	0.0	(2,689.3)	(28,605.8)

GENERAL FUND

SERVICE BUDGETS

GENERAL FUND SUMMARY		2024/25				2025/26					
	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	13.2	(48.9)	0.0	(35.7)	35.7	9.2	139.8	(77.1)	0.0	(58.7)	13.2
Education	46,463.5	(730.0)	687.0	46,420.5	155.5	872.2	174.8	(166.4)	143.0	2,631.0	50,230.6
Leisure Services	4,993.3	0.0	0.0	4,993.3	(33.4)	0.0	6.0	(58.1)	0.0	337.5	5,245.3
Social Care	28,697.8	(976.8)	5.6	27,726.6	(4.3)	1,156.2	0.0	(170.0)	722.0	1,983.8	31,414.3
Law, Order and Protective Services	170.7	0.0	0.0	170.7	0.1	0.0	0.0	0.0	0.0	12.3	183.1
Roads	3,778.2	0.0	0.0	3,778.2	74.9	0.0	0.0	(10.0)	0.0	289.7	4,132.8
Transportation	7,463.6	0.0	0.0	7,463.6	416.2	0.0	69.5	0.0	0.0	(3,565.7)	4,383.6
Operational Environmental Services	3,186.1	0.0	0.0	3,186.1	(85.4)	0.0	0.0	(0.7)	0.0	231.1	3,331.1
Environmental Health & Trading Standards	1,122.6	0.0	0.0	1,122.6	(0.6)	0.0	50.0	0.0	0.0	58.1	1,230.1
Other Housing	2,295.6	0.0	0.0	2,295.6	13.4	0.0	16.6	(19.8)	(5.0)	(85.6)	2,215.2
Economic Development	1,950.7	0.0	0.0	1,950.7	14.4	0.0	0.0	(121.0)	0.0	61.5	1,905.6
Planning	1,400.8	31.2	0.0	1,432.0	3.5	0.0	0.0	0.0	0.0	131.3	1,566.8
Other Services	10,766.9	584.8	(447.3)	10,904.4	79.6	0.0	104.7	(49.3)	4.0	1,309.9	12,353.3
TOTALS	112,303.0	(1,139.7)	245.3	111,408.6	669.6	2,037.6	561.4	(672.4)	864.0	3,336.2	118,205.0

GENERAL FUND SUMMARY		2024/25				2025/26					
	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	12,710.6	(94.6)	0.0	12,616.0	0.0	0.0	0.0	(77.1)	0.0	451.0	12,989.9
Property Costs	906.8	0.0	0.0	906.8	18.2	0.0	0.0	0.0	0.0	8.8	933.8
Supplies and Services	1,194.6	0.0	0.0	1,194.6	23.7	9.2	61.4	0.0	0.0	2.1	1,291.0
Transport Costs	71.5	0.0	0.0	71.5	1.1	0.0	0.0	0.0	0.0	7.0	79.6
Administration Costs	309.8	0.0	0.0	309.8	5.7	0.0	0.0	0.0	0.0	(4.6)	310.9
Apportioned Costs	82.2	0.0	0.0	82.2	0.0	0.0	0.0	0.0	0.0	0.0	82.2
Third Party Payments	89.4	0.0	0.0	89.4	1.7	0.0	78.4	0.0	0.0	0.0	169.5
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	15,378.8	(94.6)	0.0	15,284.2	50.4	9.2	139.8	(77.1)	0.0	464.3	15,870.8
Other Grants & Reimbursements	(2,468.2)	45.7	0.0	(2,422.5)	(3.1)	0.0	0.0	0.0	0.0	(221.3)	(2,646.9)
Rents & Lettings	(8.7)	0.0	0.0	(8.7)	(0.9)	0.0	0.0	0.0	0.0	0.0	(9.6)
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	(168.6)	0.0	0.0	(168.6)	(16.8)	0.0	0.0	0.0	0.0	10.1	(175.3)
Apportioned Income	(12,719.8)	0.0	0.0	(12,719.8)	6.1	0.0	0.0	0.0	0.0	(311.8)	(13,025.5)
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	(15,365.6)	45.7	0.0	(15,319.9)	(14.7)	0.0	0.0	0.0	0.0	(523.0)	(15,857.6)
Net Expenditure	13.2	(48.9)	0.0	(35.7)	35.7	9.2	139.8	(77.1)	0.0	(58.7)	13.2

GENERAL FUND SUMMARY	2024/25				2025/26						
	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	74,805.9	(431.8)	692.6	75,066.7	8.1	473.0	50.0	(262.7)	131.0	6,123.3	81,589.4
Property Costs	10,227.7	0.0	(6.4)	10,227.7	203.6	0.0	6.0	(19.1)	0.0	81.2	10,499.4
Supplies and Services	6,073.0	485.9	28.4	6,558.9	125.4	0.0	83.0	(79.2)	17.0	27.9	6,733.0
Transport Costs	8,297.8	(31.1)	127.0	8,266.7	163.9	0.0	116.5	(5.9)	0.0	50.5	8,591.7
Administration Costs	1,445.4	0.0	0.0	1,445.4	26.6	130.0	46.6	(12.9)	0.0	(53.9)	1,581.8
Apportioned Costs	9,337.6	0.0	0.0	9,337.6	0.0	0.0	0.0	0.0	(5.0)	392.2	9,724.8
Third Party Payments	30,837.6	(1,020.0)	140.0	29,817.6	595.5	1,168.2	119.5	(41.1)	5,531.0	(3,380.3)	33,810.4
Transfer Payments	7,761.3	0.0	0.0	7,761.3	96.2	0.0	0.0	(2.0)	165.0	(226.5)	7,794.0
Loan Charges	3,500.0	0.0	0.0	3,500.0	70.0	0.0	0.0	0.0	0.0	(270.0)	3,300.0
Miscellaneous Expenditure	7,699.6	0.0	(471.1)	7,252.3	144.7	0.0	0.0	0.0	0.0	1,229.4	8,626.4
Total Expenditure	159,985.9	(997.0)	510.5	159,234.2	1,434.0	1,771.2	421.6	(422.9)	5,839.0	3,973.8	172,250.9
Government Grants	(4,715.3)	31.2	0.0	(4,684.1)	(14.2)	0.0	0.0	0.0	0.0	526.2	(4,172.1)
Other Grants & Reimbursements	(32,396.5)	130.0	0.0	(32,266.5)	(67.8)	0.0	0.0	0.0	(4,975.0)	(1,261.0)	(38,570.3)
Rents & Lettings	(732.2)	0.0	0.0	(732.2)	(48.7)	0.0	0.0	0.0	0.0	0.0	(780.9)
Sales	(1,312.8)	0.0	0.0	(1,312.8)	(80.0)	0.0	0.0	0.0	0.0	(2.9)	(1,395.7)
Interest & Loans	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
Fees & Charges	(7,755.8)	(255.0)	(265.2)	(8,010.8)	(575.5)	257.2	0.0	(172.4)	0.0	158.8	(8,342.7)
Miscellaneous Income	(141.8)	0.0	0.0	(141.8)	(13.9)	0.0	0.0	0.0	0.0	0.0	(155.7)
Total Income	(47,696.1)	(93.8)	(265.2)	(47,789.9)	(800.1)	257.2	0.0	(172.4)	(4,975.0)	(578.9)	(54,059.1)
Net Expenditure	112,289.8	(1,090.8)	245.3	111,444.3	633.9	2,028.4	421.6	(595.3)	864.0	3,394.9	118,191.8

GENERAL FUND SUMMARY		2024/25				2025/26					
	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	87,516.5	(526.4)	692.6	87,682.7	8.1	473.0	50.0	(339.8)	131.0	6,574.3	94,579.3
Property Costs	11,134.5	0.0	(6.4)	11,134.5	221.8	0.0	6.0	(19.1)	0.0	90.0	11,433.2
Supplies and Services	7,267.6	485.9	28.4	7,753.5	149.1	9.2	144.4	(79.2)	17.0	30.0	8,024.0
Transport Costs	8,369.3	(31.1)	127.0	8,338.2	165.0	0.0	116.5	(5.9)	0.0	57.5	8,671.3
Administration Costs	1,755.2	0.0	0.0	1,755.2	32.3	130.0	46.6	(12.9)	0.0	(58.5)	1,892.7
Apportioned Costs	9,419.8	0.0	0.0	9,419.8	0.0	0.0	0.0	0.0	(5.0)	392.2	9,807.0
Third Party Payments	30,927.0	(1,020.0)	140.0	29,907.0	597.2	1,168.2	197.9	(41.1)	5,531.0	(3,380.3)	33,979.9
Transfer Payments	7,761.3	0.0	0.0	7,761.3	96.2	0.0	0.0	(2.0)	165.0	(226.5)	7,794.0
Loan Charges	3,500.0	0.0	0.0	3,500.0	70.0	0.0	0.0	0.0	0.0	(270.0)	3,300.0
Miscellaneous Expenditure	7,713.5	0.0	(471.1)	7,266.2	144.7	0.0	0.0	0.0	0.0	1,229.4	8,640.3
Total Expenditure	175,364.7	(1,091.6)	510.5	174,518.4	1,484.4	1,780.4	561.4	(500.0)	5,839.0	4,438.1	188,121.7
Government Grants	(4,715.3)	31.2	0.0	(4,684.1)	(14.2)	0.0	0.0	0.0	0.0	526.2	(4,172.1)
Other Grants & Reimbursements	(34,864.7)	175.7	0.0	(34,689.0)	(70.9)	0.0	0.0	0.0	(4,975.0)	(1,482.3)	(41,217.2)
Rents & Lettings	(740.9)	0.0	0.0	(740.9)	(49.6)	0.0	0.0	0.0	0.0	0.0	(790.5)
Sales	(1,313.0)	0.0	0.0	(1,313.0)	(80.0)	0.0	0.0	0.0	0.0	(2.9)	(1,395.9)
Interest & Loans	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
Fees & Charges	(7,924.4)	(255.0)	(265.2)	(8,179.4)	(592.3)	257.2	0.0	(172.4)	0.0	168.9	(8,518.0)
Apportioned Income	(12,861.5)	0.0	0.0	(12,861.5)	6.1	0.0	0.0	0.0	0.0	(311.8)	(13,167.2)
Miscellaneous Income	(141.9)	0.0	0.0	(141.9)	(13.9)	0.0	0.0	0.0	0.0	0.0	(155.8)
Total Income	(63,061.7)	(48.1)	(265.2)	(63,109.8)	(814.8)	257.2	0.0	(172.4)	(4,975.0)	(1,101.9)	(69,916.7)
Net Expenditure	112,303.0	(1,139.7)	245.3	111,408.6	669.6	2,037.6	561.4	(672.4)	864.0	3,336.2	118,205.0
SOURCES OF FUNDING											
Non Domestic Rates	(12,176.0)	0.0	0.0	(12,176.0)	0.0	0.0	0.0	0.0	417.0	0.0	(11,759.0)
Council Tax	(12,228.0)	0.0	0.0	(12,228.0)	0.0	0.0	0.0	0.0	0.0	(1,446.0)	(13,674.0)
Revenue Support Grant	(67,871.0)	0.0	0.0	(67,871.0)	0.0	0.0	0.0	0.0	(6,425.0)	0.0	(74,296.0)
Movement in Reserves	(20,028.0)	14,120.0	0.0	(5,908.0)	0.0	0.0	0.0	0.0	0.0	(12,568.0)	(18,476.0)
Total Income	(112,303.0)	14,120.0	0.0	(98,183.0)	0.0	0.0	0.0	0.0	(6,008.0)	(14,014.0)	(118,205.0)

GENERAL FUND SUMMARY		2024/25				2025/26					
	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	0.0	0.0	0.0	0.0	2.4	(32.5)	0.0	30.1	0.0
10B Corporate Services	0.0	0.0	0.0	0.0	0.0	0.0	20.0	0.0	0.0	(20.0)	0.0
10C Finance	0.0	(48.9)	0.0	(48.9)	48.9	9.2	117.4	0.0	0.0	(126.6)	0.0
10D Development & Infrastructure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10F I.T and Facilities	0.0	0.0	0.0	0.0	(13.2)	0.0	0.0	0.0	0.0	13.2	0.0
10I Legal Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(38.6)	0.0	38.6	0.0
10K Apportionment Control Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10O Cleaning Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(6.0)	0.0	6.0	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	13.2	(48.9)	0.0	(35.7)	35.7	9.2	139.8	(77.1)	0.0	(58.7)	13.2
11-16 EDUCATION											
11AC Senior Secondary Schools	12,388.8	0.0	309.8	12,698.6	51.5	0.0	0.0	(8.2)	0.0	448.4	13,190.3
12AF Junior Secondary Schools	3,382.7	0.0	63.0	3,445.7	14.6	0.0	0.0	0.0	0.0	183.0	3,643.3
13AW Primary Schools	12,459.9	0.0	301.4	12,761.3	47.5	0.0	0.0	(40.8)	0.0	281.5	13,049.5
14A Early Learning and Childcare	4,835.2	(255.0)	0.0	4,580.2	(61.3)	257.2	0.0	(36.7)	0.0	472.2	5,211.6
14FI Additional Support Needs	3,811.1	(475.0)	12.6	3,348.7	7.3	485.0	0.0	0.0	109.0	183.9	4,133.9
14J Papdale Halls of Residence	956.0	0.0	0.0	956.0	1.8	0.0	0.0	(2.4)	0.0	67.3	1,022.7
14N Quality Development	69.9	0.0	0.2	70.1	3.0	0.0	0.0	0.0	0.0	2.8	75.9
15A Administration	1,374.5	0.0	0.0	1,374.5	4.2	130.0	0.0	0.0	(5.0)	749.3	2,253.0
15B Assistance For Students	242.2	0.0	0.0	242.2	(6.7)	0.0	0.0	0.0	0.0	0.0	235.5
15C Community Learning and Development	687.3	0.0	0.0	687.3	(5.6)	0.0	0.0	(45.0)	22.0	47.7	706.4
15DE School Meals	2,026.5	0.0	0.0	2,026.5	16.0	0.0	0.0	(33.3)	17.0	189.4	2,215.6
15F School Transport	4,151.5	0.0	0.0	4,151.5	83.0	0.0	174.8	0.0	0.0	0.1	4,409.4
15G School Crossing Patrol	67.3	0.0	0.0	67.3	0.0	0.0	0.0	0.0	0.0	5.4	72.7
16A Parent Councils	10.6	0.0	0.0	10.6	0.2	0.0	0.0	0.0	0.0	0.0	10.8
Net Expenditure	46,463.5	(730.0)	687.0	46,420.5	155.5	872.2	174.8	(166.4)	143.0	2,631.0	50,230.6

GENERAL FUND SUMMARY		2024/25				2025/26						
		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		449.0	0.0	0.0	449.0	0.2	0.0	0.0	0.0	0.0	2.7	451.9
17C Parks and Play Areas		442.2	0.0	0.0	442.2	6.8	0.0	6.0	0.0	0.0	3.8	458.8
17D Healthy Living Centres		91.1	0.0	0.0	91.1	(3.3)	0.0	0.0	0.0	0.0	2.4	90.2
17E Tourism - Caravan Sites		(14.0)	0.0	0.0	(14.0)	(6.3)	0.0	0.0	0.0	0.0	8.1	(12.2)
17F Tourism - Hostels		3.8	0.0	0.0	3.8	(5.7)	0.0	0.0	0.0	0.0	6.3	4.4
17G Sports Development		102.0	0.0	0.0	102.0	(1.6)	0.0	0.0	0.0	0.0	8.7	109.1
17J Sports Facilities		1,079.4	0.0	0.0	1,079.4	8.3	0.0	0.0	(37.1)	0.0	30.0	1,080.6
17K Swimming Pools		332.6	0.0	0.0	332.6	(10.2)	0.0	0.0	0.0	0.0	41.6	364.0
17N Active Schools		49.9	0.0	0.0	49.9	(0.4)	0.0	0.0	0.0	0.0	12.1	61.6
17P Community Facilities		369.6	0.0	0.0	369.6	(21.5)	0.0	0.0	0.0	0.0	66.3	414.4
17S Heritage		350.9	0.0	0.0	350.9	4.2	0.0	0.0	0.0	0.0	10.3	365.4
17T Museums		393.4	0.0	0.0	393.4	(9.6)	0.0	0.0	(21.0)	0.0	59.2	422.0
17U St Magnus Cathedral		273.3	0.0	0.0	273.3	2.1	0.0	0.0	0.0	0.0	26.0	301.4
17V Libraries		1,070.1	0.0	0.0	1,070.1	3.6	0.0	0.0	0.0	0.0	60.0	1,133.7
Net Expenditure		4,993.3	0.0	0.0	4,993.3	(33.4)	0.0	6.0	(58.1)	0.0	337.5	5,245.3
19 ORKNEY HEALTH AND CARE												
19A Administration		2,541.9	0.0	0.0	2,541.9	15.4	0.0	0.0	0.0	0.0	107.3	2,664.6
19C Childcare		5,234.5	(976.8)	5.6	4,263.3	31.5	910.2	0.0	0.0	126.0	193.5	5,524.5
19D Elderly - Residential		6,430.0	0.0	0.0	6,430.0	(173.1)	0.0	0.0	(3.0)	0.0	921.5	7,175.4
19E Elderly - Independent Sector		305.2	0.0	0.0	305.2	6.7	246.0	0.0	0.0	145.0	0.0	702.9
19F Elderly - Day Centres		231.8	0.0	0.0	231.8	1.0	0.0	0.0	(53.0)	0.0	78.8	258.6
19G Disability		5,369.1	0.0	0.0	5,369.1	64.1	0.0	0.0	0.0	288.0	163.4	5,884.6
19H Mental Health		372.7	0.0	0.0	372.7	2.4	0.0	0.0	0.0	(19.0)	33.1	389.2
19I Other Community Care		1,543.7	0.0	0.0	1,543.7	2.4	0.0	0.0	(114.0)	0.0	198.7	1,630.8
19J Occupational Therapy		552.5	0.0	0.0	552.5	4.9	0.0	0.0	0.0	0.0	5.4	562.8
19K Home Care		5,101.4	0.0	0.0	5,101.4	23.1	0.0	0.0	0.0	165.0	275.2	5,564.7
19L Criminal Justice		182.0	0.0	0.0	182.0	1.3	0.0	0.0	0.0	0.0	60.8	244.1
19N Integrated Joint Board		833.0	0.0	0.0	833.0	16.0	0.0	0.0	0.0	17.0	(53.9)	812.1
Net Expenditure		28,697.8	(976.8)	5.6	27,726.6	(4.3)	1,156.2	0.0	(170.0)	722.0	1,983.8	31,414.3

GENERAL FUND SUMMARY		2024/25				2025/26					
	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	170.7	0.0	0.0	170.7	0.1	0.0	0.0	0.0	0.0	12.3	183.1
Net Expenditure	170.7	0.0	0.0	170.7	0.1	0.0	0.0	0.0	0.0	12.3	183.1
26 ROADS											
26A Winter Maintenance and Response	1,070.0	0.0	0.0	1,070.0	21.4	0.0	0.0	0.0	0.0	114.6	1,206.0
26C Street Lighting	235.4	0.0	0.0	235.4	4.8	0.0	0.0	0.0	0.0	7.4	247.6
26D Car Parks	(55.5)	0.0	0.0	(55.5)	(0.5)	0.0	0.0	0.0	0.0	8.7	(47.3)
26E Other Works	122.7	0.0	0.0	122.7	2.3	0.0	0.0	0.0	0.0	4.6	129.6
26F Traffic Management	268.1	0.0	0.0	268.1	(4.1)	0.0	0.0	0.0	0.0	16.7	280.7
26J Structural Maintenance	1,532.7	0.0	0.0	1,532.7	30.6	0.0	0.0	0.0	0.0	73.1	1,636.4
26K Routine Maintenance	893.6	0.0	0.0	893.6	17.9	0.0	0.0	0.0	0.0	51.6	963.1
26L Quarries Holding Account	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	(5.0)	0.0	5.0	(500.0)
26M Roads Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(5.0)	0.0	5.0	0.0
26N Garage Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26Z Miscellaneous	123.2	0.0	0.0	123.2	0.7	0.0	0.0	0.0	0.0	3.0	126.9
26U Movement in Reserves	88.0	0.0	0.0	88.0	1.8	0.0	0.0	0.0	0.0	0.0	89.8
Net Expenditure	3,778.2	0.0	0.0	3,778.2	74.9	0.0	0.0	(10.0)	0.0	289.7	4,132.8
27 TRANSPORTATION											
27A Administration	261.4	0.0	0.0	261.4	0.0	0.0	0.0	0.0	0.0	19.4	280.8
27B Co-ordination	84.0	0.0	0.0	84.0	(0.6)	0.0	0.0	0.0	0.0	0.8	84.2
27C Concessionary Fares	128.3	0.0	0.0	128.3	2.6	0.0	0.0	0.0	0.0	0.0	130.9
27G Support for Operators - Bus	1,441.7	0.0	0.0	1,441.7	28.8	0.0	0.0	0.0	0.0	0.0	1,470.5
27I Support for Operators - Air	1,635.8	0.0	0.0	1,635.8	32.7	0.0	69.5	0.0	0.0	0.0	1,738.0
27J Support for Operators - Ferries	3.2	0.0	0.0	3.2	0.1	0.0	0.0	0.0	0.0	0.0	3.3
27K Airfields	647.2	0.0	0.0	647.2	2.3	0.0	0.0	0.0	0.0	26.4	675.9
27L Orkney Ferries	3,262.0	0.0	0.0	3,262.0	350.3	0.0	0.0	0.0	0.0	(3,612.3)	0.0
27U Movement in Reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	7,463.6	0.0	0.0	7,463.6	416.2	0.0	69.5	0.0	0.0	(3,565.7)	4,383.6

GENERAL FUND SUMMARY		2024/25				2025/26					
	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	0.0	89.0	(17.2)	0.0	0.0	0.0	0.0	22.9	94.7
28C Refuse Collection	623.8	0.0	(60.0)	623.8	(68.3)	0.0	0.0	(0.7)	0.0	100.0	654.8
28E Waste Disposal	1,434.7	0.0	60.0	1,434.7	(11.0)	0.0	0.0	0.0	0.0	28.8	1,452.5
28F Recycling	585.8	0.0	0.0	585.8	3.9	0.0	0.0	0.0	0.0	48.5	638.2
28G Environmental Cleansing	452.8	0.0	0.0	452.8	7.2	0.0	0.0	0.0	0.0	30.9	490.9
28K Environmental Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	3,186.1	0.0	0.0	3,186.1	(85.4)	0.0	0.0	(0.7)	0.0	231.1	3,331.1
29 ENVIRONMENTAL HEALTH & T/STANDARDS											
29A Administration	699.8	0.0	0.0	699.8	(2.3)	0.0	50.0	0.0	0.0	34.2	781.7
29B Trading Standards	306.0	0.0	0.0	306.0	(0.5)	0.0	0.0	0.0	0.0	20.2	325.7
29D Public Toilets	116.8	0.0	0.0	116.8	2.2	0.0	0.0	0.0	0.0	3.7	122.7
Net Expenditure	1,122.6	0.0	0.0	1,122.6	(0.6)	0.0	50.0	0.0	0.0	58.1	1,230.1
30 OTHER HOUSING											
30A Housing Support	76.0	0.0	0.0	76.0	0.0	0.0	0.0	0.0	0.0	7.2	83.2
30B Homelessness	1,118.0	0.0	0.0	1,118.0	18.0	0.0	0.0	(19.8)	0.0	33.2	1,149.4
30C Housing Loans	12.6	0.0	0.0	12.6	(0.3)	0.0	0.0	0.0	0.0	0.6	12.9
30E Energy Initiatives	43.5	0.0	0.0	43.5	0.0	0.0	0.0	0.0	0.0	3.2	46.7
30F Garages	(103.1)	0.0	0.0	(103.1)	(12.1)	0.0	0.0	0.0	0.0	0.0	(115.2)
30G Miscellaneous	263.8	0.0	0.0	263.8	1.1	0.0	0.0	0.0	0.0	11.1	276.0
30H Housing Benefit	365.9	0.0	0.0	365.9	4.1	0.0	16.6	0.0	(5.0)	(157.3)	224.3
30K Landlord Registration	(26.3)	0.0	0.0	(26.3)	(2.7)	0.0	0.0	0.0	0.0	0.0	(29.0)
30L Care & Repair	395.0	0.0	0.0	395.0	7.9	0.0	0.0	0.0	0.0	0.0	402.9
30M Sheltered Housing	174.0	0.0	0.0	174.0	0.3	0.0	0.0	0.0	0.0	16.4	190.7
30N Student Accommodation	(23.8)	0.0	0.0	(23.8)	(2.9)	0.0	0.0	0.0	0.0	0.0	(26.7)
Net Expenditure	2,295.6	0.0	0.0	2,295.6	13.4	0.0	16.6	(19.8)	(5.0)	(85.6)	2,215.2

GENERAL FUND SUMMARY		2024/25				2025/26					
	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	1,005.3	0.0	0.0	1,005.3	1.0	0.0	0.0	(50.9)	0.0	96.8	1,052.2
33B Business Gateway	186.2	0.0	0.0	186.2	1.6	0.0	0.0	(19.1)	0.0	8.0	176.7
33C EEC Expenditure	106.1	0.0	0.0	106.1	0.0	0.0	0.0	0.0	0.0	(50.9)	55.2
33D LEADER Programme	68.0	0.0	0.0	68.0	0.0	0.0	0.0	0.0	0.0	7.6	75.6
33E Regeneration	17.0	0.0	0.0	17.0	0.4	0.0	0.0	(17.4)	0.0	0.0	0.0
33I Tourism	115.9	0.0	0.0	115.9	2.3	0.0	0.0	(2.3)	0.0	0.0	115.9
33J Economic Development Grants	300.4	0.0	0.0	300.4	6.0	0.0	0.0	0.0	0.0	0.0	306.4
33K Other Economic Development Grants	151.8	0.0	0.0	151.8	3.1	0.0	0.0	(31.3)	0.0	0.0	123.6
Net Expenditure	1,950.7	0.0	0.0	1,950.7	14.4	0.0	0.0	(121.0)	0.0	61.5	1,905.6
34 PLANNING											
34A Administration	402.1	0.0	0.0	402.1	0.6	0.0	0.0	0.0	0.0	31.4	434.1
34B Development Management	237.2	0.0	0.0	237.2	1.6	0.0	0.0	0.0	0.0	112.4	351.2
34C Development Planning	580.7	31.2	0.0	611.9	1.0	0.0	0.0	0.0	0.0	(51.5)	561.4
34E Building Standards	125.5	0.0	0.0	125.5	0.3	0.0	0.0	0.0	0.0	32.8	158.6
34G Archaeology	55.3	0.0	0.0	55.3	0.0	0.0	0.0	0.0	0.0	6.2	61.5
Net Expenditure	1,400.8	31.2	0.0	1,432.0	3.5	0.0	0.0	0.0	0.0	131.3	1,566.8
10/39 OTHER SERVICES											
10G Corporate Management	4,046.5	0.0	0.0	4,046.5	6.5	0.0	24.7	0.0	0.0	142.4	4,220.1
10J Corporate Priorities	1,431.4	0.0	0.0	1,431.4	9.3	0.0	0.0	(46.2)	0.0	295.5	1,690.0
39A Area Support Team (CP)	18.9	0.0	0.0	18.9	0.0	0.0	0.0	0.0	0.0	1.8	20.7
39B Registration of Births, Deaths and Marriages	64.2	0.0	0.0	64.2	(2.8)	0.0	0.0	(3.1)	0.0	5.5	63.8
39C Miscellaneous Property	248.2	0.0	0.0	248.2	(10.8)	0.0	0.0	0.0	0.0	10.2	247.6
39D Payments to Joint Boards	511.3	0.0	0.0	511.3	10.2	0.0	50.0	0.0	4.0	0.0	575.5
39F Elections	42.3	0.0	0.0	42.3	0.2	0.0	0.0	0.0	0.0	1.2	43.7
39G Licensing	15.4	0.0	0.0	15.4	(10.1)	0.0	0.0	0.0	0.0	0.4	5.7
39H Payments to Third Sector	201.5	0.0	0.0	201.5	3.8	0.0	0.0	0.0	0.0	0.0	205.3
39K Publicity	21.0	0.0	0.0	21.0	0.4	0.0	0.0	0.0	0.0	0.0	21.4
39L Twinning	33.0	(31.1)	0.0	1.9	0.3	0.0	0.0	0.0	0.0	(2.2)	0.0
39M Community Councils	465.7	0.0	0.0	465.7	3.8	0.0	0.0	0.0	0.0	53.8	523.3
39S Interest on Loans and Balances	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
39T Miscellaneous	(510.9)	615.9	0.0	105.0	2.1	0.0	0.0	0.0	0.0	229.8	336.9
39X Cost of Collection	592.9	0.0	0.0	592.9	(3.3)	0.0	30.0	0.0	0.0	16.3	635.9
39Y Finance Charges	3,638.2	0.0	0.0	3,638.2	70.0	0.0	0.0	0.0	0.0	(208.2)	3,500.0
39U Movement in Reserves	447.3	0.0	(447.3)	0.0	0.0	0.0	0.0	0.0	0.0	763.4	763.4
	10,766.9	584.8	(447.3)	10,904.4	79.6	0.0	104.7	(49.3)	4.0	1,309.9	12,353.3

CENTRAL ADMINISTRATION		2024/25			2025/26						
	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	1,989.3	(45.7)	0.0	1,943.6	0.0	0.0	0.0	(32.5)	0.0	98.6	2,009.7
Property Costs	896.6	0.0	0.0	896.6	18.0	0.0	0.0	0.0	0.0	8.8	923.4
Supplies and Services	73.2	0.0	0.0	73.2	1.3	0.0	2.4	0.0	0.0	(6.2)	70.7
Transport Costs	8.5	0.0	0.0	8.5	0.1	0.0	0.0	0.0	0.0	6.2	14.8
Administration Costs	36.3	0.0	0.0	36.3	0.7	0.0	0.0	0.0	0.0	(1.0)	36.0
Apportioned Costs	103.7	0.0	0.0	103.7	0.0	0.0	0.0	0.0	0.0	0.0	103.7
Third Party Payments	2.4	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0	0.0	2.4
Total Expenditure	3,110.0	(45.7)	0.0	3,064.3	20.1	0.0	2.4	(32.5)	0.0	106.4	3,160.7
Rents & Lettings	(8.7)	0.0	0.0	(8.7)	(0.9)	0.0	0.0	0.0	0.0	0.0	(9.6)
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	(44.0)	0.0	0.0	(44.0)	(4.4)	0.0	0.0	0.0	0.0	0.0	(48.4)
Apportioned Income	(3,011.4)	0.0	0.0	(3,011.4)	(14.8)	0.0	0.0	0.0	0.0	(26.7)	(3,052.9)
Total Income	(3,110.0)	45.7	0.0	(3,064.3)	(20.1)	0.0	0.0	0.0	0.0	(76.3)	(3,160.7)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	2.4	(32.5)	0.0	30.1	0.0
10B CORPORATE SERVICES											
Staff Costs	1,520.1	0.0	0.0	1,520.1	0.0	0.0	0.0	0.0	0.0	(146.3)	1,373.8
Supplies and Services	45.2	0.0	0.0	45.2	0.9	0.0	20.0	0.0	0.0	(1.0)	65.1
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	27.7	0.0	0.0	27.7	0.4	0.0	0.0	0.0	0.0	(0.4)	27.7
Apportioned Costs	271.8	0.0	0.0	271.8	0.0	0.0	0.0	0.0	0.0	0.0	271.8
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	1,869.6	0.0	0.0	1,869.6	1.3	0.0	20.0	0.0	0.0	(147.7)	1,743.2
Apportioned Income	(1,862.3)	0.0	0.0	(1,862.3)	(0.6)	0.0	0.0	0.0	0.0	126.7	(1,736.2)
Total Income	(1,869.6)	0.0	0.0	(1,869.6)	(1.3)	0.0	0.0	0.0	0.0	127.7	(1,743.2)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	20.0	0.0	0.0	(20.0)	0.0

CENTRAL ADMINISTRATION		2024/25			2025/26						
	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	2,184.4	(48.9)	0.0	2,135.5	0.0	0.0	0.0	0.0	0.0	192.9	2,328.4
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	177.7	0.0	0.0	177.7	3.7	9.2	39.0	0.0	0.0	0.0	229.6
Transport Costs	8.1	0.0	0.0	8.1	0.1	0.0	0.0	0.0	0.0	0.0	8.2
Administration Costs	63.0	0.0	0.0	63.0	1.0	0.0	0.0	0.0	0.0	(0.9)	63.1
Apportioned Costs	179.2	0.0	0.0	179.2	0.0	0.0	0.0	0.0	0.0	0.0	179.2
Third Party Payments	8.3	0.0	0.0	8.3	0.2	0.0	78.4	0.0	0.0	0.0	86.9
Total Expenditure	2,620.8	(48.9)	0.0	2,571.9	5.0	9.2	117.4	0.0	0.0	192.0	2,895.5
Other Grants & Reimbursements	(60.0)	0.0	0.0	(60.0)	0.0	0.0	0.0	0.0	0.0	0.0	(60.0)
Fees & Charges	(7.9)	0.0	0.0	(7.9)	(0.8)	0.0	0.0	0.0	0.0	0.0	(8.7)
Apportioned Income	(2,552.9)	0.0	0.0	(2,552.9)	44.7	0.0	0.0	0.0	0.0	(318.6)	(2,826.8)
Total Income	(2,620.8)	0.0	0.0	(2,620.8)	43.9	0.0	0.0	0.0	0.0	(318.6)	(2,895.5)
Net Expenditure	0.0	(48.9)	0.0	(48.9)	48.9	9.2	117.4	0.0	0.0	(126.6)	0.0
10D DEVELOPMENT & INFRASTRUCTURE											
Staff Costs	2,713.7	0.0	0.0	2,713.7	0.0	0.0	0.0	0.0	0.0	33.5	2,747.2
Supplies and Services	74.8	0.0	0.0	74.8	1.4	0.0	0.0	0.0	0.0	0.0	76.2
Transport Costs	25.1	0.0	0.0	25.1	0.5	0.0	0.0	0.0	0.0	0.2	25.8
Administration Costs	114.9	0.0	0.0	114.9	2.3	0.0	0.0	0.0	0.0	(1.0)	116.2
Apportioned Costs	211.9	0.0	0.0	211.9	0.0	0.0	0.0	0.0	0.0	0.0	211.9
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	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Total Expenditure	3,142.2	0.0	0.0	3,142.2	4.2	0.0	0.0	0.0	0.0	32.7	3,179.1
Fees & Charges	(10.1)	0.0	0.0	(10.1)	(1.0)	0.0	0.0	0.0	0.0	0.0	(11.1)
Apportioned Income	(3,132.0)	0.0	0.0	(3,132.0)	(3.2)	0.0	0.0	0.0	0.0	(32.7)	(3,167.9)
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	(3,142.2)	0.0	0.0	(3,142.2)	(4.2)	0.0	0.0	0.0	0.0	(32.7)	(3,179.1)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

CENTRAL ADMINISTRATION		2024/25			2025/26						
	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	1,625.6	0.0	0.0	1,625.6	0.0	0.0	0.0	0.0	0.0	67.6	1,693.2
Property Costs	9.5	0.0	0.0	9.5	0.2	0.0	0.0	0.0	0.0	0.0	9.7
Supplies and Services	581.1	0.0	0.0	581.1	11.6	0.0	0.0	0.0	0.0	0.0	592.7
Transport Costs	6.4	0.0	0.0	6.4	0.0	0.0	0.0	0.0	0.0	0.0	6.4
Administration Costs	30.4	0.0	0.0	30.4	0.6	0.0	0.0	0.0	0.0	(0.9)	30.1
Apportioned Costs	285.2	0.0	0.0	285.2	0.0	0.0	0.0	0.0	0.0	0.0	285.2
Third Party Payments	37.9	0.0	0.0	37.9	0.7	0.0	0.0	0.0	0.0	0.0	38.6
Total Expenditure	2,576.1	0.0	0.0	2,576.1	13.1	0.0	0.0	0.0	0.0	66.7	2,655.9
Fees & Charges	(54.2)	0.0	0.0	(54.2)	(5.4)	0.0	0.0	0.0	0.0	0.0	(59.6)
Apportioned Income	(2,521.9)	0.0	0.0	(2,521.9)	(20.9)	0.0	0.0	0.0	0.0	(53.5)	(2,596.3)
Total Income	(2,576.1)	0.0	0.0	(2,576.1)	(26.3)	0.0	0.0	0.0	0.0	(53.5)	(2,655.9)
Net Expenditure	0.0	0.0	0.0	0.0	(13.2)	0.0	0.0	0.0	0.0	13.2	0.0
10I LEGAL SERVICES											
Staff Costs	667.9	0.0	0.0	667.9	0.0	0.0	0.0	(38.6)	0.0	45.8	675.1
Supplies and Services	27.0	0.0	0.0	27.0	0.5	0.0	0.0	0.0	0.0	0.0	27.5
Transport Costs	4.9	0.0	0.0	4.9	0.1	0.0	0.0	0.0	0.0	0.0	5.0
Administration Costs	14.8	0.0	0.0	14.8	0.3	0.0	0.0	0.0	0.0	(0.2)	14.9
Apportioned Costs	240.6	0.0	0.0	240.6	0.0	0.0	0.0	0.0	0.0	0.0	240.6
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	956.8	0.0	0.0	956.8	0.9	0.0	0.0	(38.6)	0.0	45.6	964.7
Fees & Charges	(17.7)	0.0	0.0	(17.7)	(1.8)	0.0	0.0	0.0	0.0	0.0	(19.5)
Apportioned Income	(939.1)	0.0	0.0	(939.1)	0.9	0.0	0.0	0.0	0.0	(7.0)	(945.2)
Total Income	(956.8)	0.0	0.0	(956.8)	(0.9)	0.0	0.0	0.0	0.0	(7.0)	(964.7)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(38.6)	0.0	38.6	0.0

CENTRAL ADMINISTRATION		2024/25				2025/26					
	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	(1,299.8)	0.0	0.0	(1,299.8)	0.0	0.0	0.0	0.0	0.0	0.0	(1,299.8)
Total Expenditure	(1,299.8)	0.0	0.0	(1,299.8)	0.0	0.0	0.0	0.0	0.0	0.0	(1,299.8)
Apportioned Income	1,299.8	0.0	0.0	1,299.8	0.0	0.0	0.0	0.0	0.0	0.0	1,299.8
Total Income	1,299.8	0.0	0.0	1,299.8	0.0	0.0	0.0	0.0	0.0	0.0	1,299.8
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
100 CLEANING HOLDING A/C											
Staff Costs	2,009.6	0.0	0.0	2,009.6	0.0	0.0	0.0	(6.0)	0.0	158.9	2,162.5
Supplies and Services	215.6	0.0	0.0	215.6	4.3	0.0	0.0	0.0	0.0	9.3	229.2
Transport Costs	14.7	0.0	0.0	14.7	0.3	0.0	0.0	0.0	0.0	0.6	15.6
Administration Costs	22.7	0.0	0.0	22.7	0.4	0.0	0.0	0.0	0.0	(0.2)	22.9
Apportioned Costs	89.6	0.0	0.0	89.6	0.0	0.0	0.0	0.0	0.0	0.0	89.6
Third Party Payments	37.7	0.0	0.0	37.7	0.8	0.0	0.0	0.0	0.0	0.0	38.5
Total Expenditure	2,389.9	0.0	0.0	2,389.9	5.8	0.0	0.0	(6.0)	0.0	168.6	2,558.3
Other Grants & Reimbursements	(2,362.5)	0.0	0.0	(2,362.5)	(3.1)	0.0	0.0	0.0	0.0	(171.7)	(2,537.3)
Fees & Charges	(27.4)	0.0	0.0	(27.4)	(2.7)	0.0	0.0	0.0	0.0	9.1	(21.0)
Total Income	(2,389.9)	0.0	0.0	(2,389.9)	(5.8)	0.0	0.0	0.0	0.0	(162.6)	(2,558.3)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(6.0)	0.0	6.0	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	2024/25				2025/26						
	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	12,710.6	(94.6)	0.0	12,616.0	0.0	0.0	0.0	(77.1)	0.0	451.0	12,989.9
Property Costs	906.8	0.0	0.0	906.8	18.2	0.0	0.0	0.0	0.0	8.8	933.8
Supplies and Services	1,194.6	0.0	0.0	1,194.6	23.7	9.2	61.4	0.0	0.0	2.1	1,291.0
Transport Costs	71.5	0.0	0.0	71.5	1.1	0.0	0.0	0.0	0.0	7.0	79.6
Administration Costs	309.8	0.0	0.0	309.8	5.7	0.0	0.0	0.0	0.0	(4.6)	310.9
Third Party Payments	89.4	0.0	0.0	89.4	1.7	0.0	78.4	0.0	0.0	0.0	169.5
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	15,378.8	(94.6)	0.0	15,284.2	50.4	9.2	139.8	(77.1)	0.0	464.3	15,870.8
Other Grants & Reimbursements	(2,468.2)	45.7	0.0	(2,422.5)	(3.1)	0.0	0.0	0.0	0.0	(221.3)	(2,646.9)
Rents & Lettings	(8.7)	0.0	0.0	(8.7)	(0.9)	0.0	0.0	0.0	0.0	0.0	(9.6)
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	(168.6)	0.0	0.0	(168.6)	(16.8)	0.0	0.0	0.0	0.0	10.1	(175.3)
Apportioned Income	(12,719.8)	0.0	0.0	(12,719.8)	6.1	0.0	0.0	0.0	0.0	(311.8)	(13,025.5)
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	(15,365.6)	45.7	0.0	(15,319.9)	(14.7)	0.0	0.0	0.0	0.0	(523.0)	(15,857.6)
Net Expenditure	13.2	(48.9)	0.0	(35.7)	35.7	9.2	139.8	(77.1)	0.0	(58.7)	13.2

EDUCATION		2024/25				2025/26					
	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	9,661.3	0.0	309.8	9,971.1	0.0	0.0	0.0	(8.2)	0.0	425.9	10,388.8
Property Costs	2,400.5	0.0	0.0	2,400.5	48.0	0.0	0.0	0.0	0.0	28.2	2,476.7
Supplies and Services	81.3	0.0	0.0	81.3	0.7	0.0	0.0	0.0	0.0	0.0	82.0
Transport Costs	47.6	0.0	0.0	47.6	0.9	0.0	0.0	0.0	0.0	0.0	48.5
Administration Costs	69.2	0.0	0.0	69.2	1.5	0.0	0.0	0.0	0.0	(2.6)	68.1
Apportioned Costs	34.2	0.0	0.0	34.2	0.0	0.0	0.0	0.0	0.0	1.3	35.5
Third Party Payments	114.9	0.0	0.0	114.9	2.3	0.0	0.0	0.0	0.0	(4.4)	112.8
Total Expenditure	12,409.0	0.0	309.8	12,718.8	53.4	0.0	0.0	(8.2)	0.0	448.4	13,212.4
Rents & Lettings	(16.3)	0.0	0.0	(16.3)	(1.6)	0.0	0.0	0.0	0.0	0.0	(17.9)
Sales	(1.8)	0.0	0.0	(1.8)	(0.2)	0.0	0.0	0.0	0.0	0.0	(2.0)
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	(1.4)	0.0	0.0	(1.4)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.5)
Total Income	(20.2)	0.0	0.0	(20.2)	(1.9)	0.0	0.0	0.0	0.0	0.0	(22.1)
Net Expenditure	12,388.8	0.0	309.8	12,698.6	51.5	0.0	0.0	(8.2)	0.0	448.4	13,190.3
12AF JUNIOR SECONDARY SCHOOLS											
Staff Costs	2,541.7	0.0	63.0	2,604.7	0.0	0.0	0.0	0.0	0.0	182.5	2,787.2
Property Costs	662.1	0.0	0.0	662.1	13.5	0.0	0.0	0.0	0.0	4.9	680.5
Supplies and Services	55.5	0.0	0.0	55.5	0.3	0.0	0.0	0.0	0.0	(1.1)	54.7
Transport Costs	104.7	0.0	0.0	104.7	1.9	0.0	0.0	0.0	0.0	0.0	106.6
Administration Costs	27.3	0.0	0.0	27.3	0.2	0.0	0.0	0.0	0.0	(2.3)	25.2
Third Party Payments	3.6	0.0	0.0	3.6	0.0	0.0	0.0	0.0	0.0	(1.0)	2.6
Total Expenditure	3,394.9	0.0	63.0	3,457.9	15.9	0.0	0.0	0.0	0.0	183.0	3,656.8
Rents & Lettings	(11.4)	0.0	0.0	(11.4)	(1.2)	0.0	0.0	0.0	0.0	0.0	(12.6)
Sales	(0.8)	0.0	0.0	(0.8)	(0.1)	0.0	0.0	0.0	0.0	0.0	(0.9)
Total Income	(12.2)	0.0	0.0	(12.2)	(1.3)	0.0	0.0	0.0	0.0	0.0	(13.5)
Net Expenditure	3,382.7	0.0	63.0	3,445.7	14.6	0.0	0.0	0.0	0.0	183.0	3,643.3

EDUCATION		2024/25				2025/26					
	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	9,721.9	0.0	301.4	10,023.3	0.0	0.0	0.0	(40.8)	0.0	303.6	10,286.1
Property Costs	2,351.4	0.0	0.0	2,351.4	47.0	0.0	0.0	0.0	0.0	32.6	2,431.0
Supplies and Services	245.6	0.0	0.0	245.6	1.7	0.0	0.0	0.0	0.0	(14.3)	233.0
Transport Costs	56.0	0.0	0.0	56.0	0.7	0.0	0.0	0.0	0.0	(4.6)	52.1
Administration Costs	112.6	0.0	0.0	112.6	1.5	0.0	0.0	0.0	0.0	(16.0)	98.1
Apportioned Costs	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.2	7.7
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	(0.3)	0.7
Total Expenditure	12,496.0	0.0	301.4	12,797.4	50.9	0.0	0.0	(40.8)	0.0	301.2	13,108.7
Other Grants & Reimbursements	(2.2)	0.0	0.0	(2.2)	0.0	0.0	0.0	0.0	0.0	(19.7)	(21.9)
Rents & Lettings	(31.0)	0.0	0.0	(31.0)	(3.2)	0.0	0.0	0.0	0.0	0.0	(34.2)
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	(2.3)	0.0	0.0	(2.3)	(0.2)	0.0	0.0	0.0	0.0	0.0	(2.5)
Total Income	(36.1)	0.0	0.0	(36.1)	(3.4)	0.0	0.0	0.0	0.0	(19.7)	(59.2)
Net Expenditure	12,459.9	0.0	301.4	12,761.3	47.5	0.0	0.0	(40.8)	0.0	281.5	13,049.5
14A Early Learning and Childcare											
Staff Costs	4,961.4	0.0	0.0	4,961.4	0.0	0.0	0.0	(36.7)	0.0	229.8	5,154.5
Property Costs	41.4	0.0	0.0	41.4	0.9	0.0	0.0	0.0	0.0	1.4	43.7
Supplies and Services	70.0	0.0	0.0	70.0	1.2	0.0	0.0	0.0	0.0	17.0	88.2
Transport Costs	11.1	0.0	0.0	11.1	0.1	0.0	0.0	0.0	0.0	0.0	11.2
Administration Costs	40.9	0.0	0.0	40.9	0.7	0.0	0.0	0.0	0.0	(0.2)	41.4
Transfer Payments	121.6	0.0	0.0	121.6	2.5	0.0	0.0	0.0	0.0	0.0	124.1
Total Expenditure	5,246.4	0.0	0.0	5,246.4	5.4	0.0	0.0	(36.7)	0.0	248.0	5,463.1
Fees & Charges	(411.2)	(255.0)	0.0	(666.2)	(66.7)	257.2	0.0	0.0	0.0	224.6	(251.1)
Total Income	(411.2)	(255.0)	0.0	(666.2)	(66.7)	257.2	0.0	0.0	0.0	224.2	(251.5)
Net Expenditure	4,835.2	(255.0)	0.0	4,580.2	(61.3)	257.2	0.0	(36.7)	0.0	472.2	5,211.6

EDUCATION		2024/25				2025/26					
	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	2,972.6	0.0	12.6	2,985.2	0.0	0.0	0.0	0.0	109.0	184.1	3,278.3
Property Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Supplies and Services	7.3	0.0	0.0	7.3	0.1	0.0	0.0	0.0	0.0	0.0	7.4
Transport Costs	25.1	0.0	0.0	25.1	0.5	0.0	0.0	0.0	0.0	0.0	25.6
Administration Costs	66.2	0.0	0.0	66.2	1.3	0.0	0.0	0.0	0.0	(0.2)	67.3
Third Party Payments	739.5	(475.0)	0.0	264.5	5.4	485.0	0.0	0.0	0.0	0.0	754.9
Total Expenditure	3,811.1	(475.0)	12.6	3,348.7	7.3	485.0	0.0	0.0	109.0	183.9	4,133.9
Net Expenditure	3,811.1	(475.0)	12.6	3,348.7	7.3	485.0	0.0	0.0	109.0	183.9	4,133.9
14J PAPDALE HALLS OF RESIDENCE											
Staff Costs	705.5	0.0	0.0	705.5	0.0	0.0	0.0	0.0	0.0	68.1	773.6
Supplies and Services	41.8	0.0	0.0	41.8	0.8	0.0	0.0	0.0	0.0	0.0	42.6
Transport Costs	13.2	0.0	0.0	13.2	0.3	0.0	0.0	0.0	0.0	(0.7)	12.8
Administration Costs	13.9	0.0	0.0	13.9	0.3	0.0	0.0	0.0	0.0	(0.6)	13.6
Apportioned Costs	15.3	0.0	0.0	15.3	0.0	0.0	0.0	0.0	0.0	0.6	15.9
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	992.5	0.0	0.0	992.5	5.4	0.0	0.0	0.0	0.0	67.3	1,065.2
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	(36.3)	0.0	0.0	(36.3)	(3.6)	0.0	0.0	(2.4)	0.0	0.0	(42.3)
Total Income	(36.5)	0.0	0.0	(36.5)	(3.6)	0.0	0.0	(2.4)	0.0	0.0	(42.5)
Net Expenditure	956.0	0.0	0.0	956.0	1.8	0.0	0.0	(2.4)	0.0	67.3	1,022.7

EDUCATION		2024/25				2025/26					
	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	185.5	0.0	0.2	185.7	0.0	0.0	0.0	0.0	0.0	18.7	204.4
Supplies and Services	79.0	0.0	0.0	79.0	1.6	0.0	0.0	0.0	0.0	(14.7)	65.9
Transport Costs	7.1	0.0	0.0	7.1	0.1	0.0	0.0	0.0	0.0	(0.2)	7.0
Administration Costs	72.1	0.0	0.0	72.1	1.4	0.0	0.0	0.0	0.0	0.0	73.5
Transfer Payments	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0.0	0.0	(1.0)	1.6
Total Expenditure	346.3	0.0	0.2	346.5	3.1	0.0	0.0	0.0	0.0	2.8	352.4
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	(171.2)	0.0	0.0	(171.2)	0.0	0.0	0.0	0.0	0.0	0.0	(171.2)
Fees & Charges	(6.5)	0.0	0.0	(6.5)	(0.1)	0.0	0.0	0.0	0.0	0.0	(6.6)
Total Income	(276.4)	0.0	0.0	(276.4)	(0.1)	0.0	0.0	0.0	0.0	0.0	(276.5)
Net Expenditure	69.9	0.0	0.2	70.1	3.0	0.0	0.0	0.0	0.0	2.8	75.9
15A ADMINISTRATION											
Staff Costs	1,026.0	0.0	0.0	1,026.0	0.0	0.0	0.0	0.0	0.0	82.7	1,108.7
Property Costs	31.4	0.0	0.0	31.4	0.7	0.0	0.0	0.0	0.0	0.3	32.4
Supplies and Services	38.8	0.0	0.0	38.8	0.8	0.0	0.0	0.0	0.0	0.0	39.6
Transport Costs	3.6	0.0	0.0	3.6	0.1	0.0	0.0	0.0	0.0	0.1	3.8
Administration Costs	148.3	0.0	0.0	148.3	2.9	130.0	0.0	0.0	0.0	(11.1)	270.1
Apportioned Costs	1,004.3	0.0	0.0	1,004.3	0.0	0.0	0.0	0.0	(5.0)	43.3	1,042.6
Third Party Payments	15.5	0.0	0.0	15.5	0.3	0.0	0.0	0.0	0.0	0.0	15.8
Total Expenditure	2,267.9	0.0	0.0	2,267.9	4.8	130.0	0.0	0.0	(5.0)	115.3	2,513.0
Government Grants	(887.6)	0.0	0.0	(887.6)	0.0	0.0	0.0	0.0	0.0	634.0	(253.6)
Rents & Lettings	(1.2)	0.0	0.0	(1.2)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.3)
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	(893.4)	0.0	0.0	(893.4)	(0.6)	0.0	0.0	0.0	0.0	634.0	(260.0)
Net Expenditure	1,374.5	0.0	0.0	1,374.5	4.2	130.0	0.0	0.0	(5.0)	749.3	2,253.0

EDUCATION		2024/25				2025/26					
	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	24.4	0.0	0.0	24.4	0.0	0.0	0.0	0.0	0.0	3.4	27.8
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	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Transfer Payments	364.4	0.0	0.0	364.4	7.4	0.0	0.0	0.0	0.0	(3.4)	368.4
Miscellaneous Expenditure	7.3	0.0	0.0	7.3	0.1	0.0	0.0	0.0	0.0	0.0	7.4
Total Expenditure	397.6	0.0	0.0	397.6	7.5	0.0	0.0	0.0	0.0	0.0	405.1
Government Grants	(155.4)	0.0	0.0	(155.4)	(14.2)	0.0	0.0	0.0	0.0	0.0	(169.6)
Total Income	(155.4)	0.0	0.0	(155.4)	(14.2)	0.0	0.0	0.0	0.0	0.0	(169.6)
Net Expenditure	242.2	0.0	0.0	242.2	(6.7)	0.0	0.0	0.0	0.0	0.0	235.5
15C COMMUNITY LEARNING AND DEVELOPMENT											
Staff Costs	694.9	0.0	0.0	694.9	0.0	0.0	0.0	(45.0)	22.0	47.7	719.6
Property Costs	6.4	0.0	0.0	6.4	0.1	0.0	0.0	0.0	0.0	0.0	6.5
Supplies and Services	5.5	0.0	0.0	5.5	0.0	0.0	0.0	0.0	0.0	0.0	5.5
Transport Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Administration Costs	8.1	0.0	0.0	8.1	0.1	0.0	0.0	0.0	0.0	0.0	8.2
Third Party Payments	33.4	0.0	0.0	33.4	0.5	0.0	0.0	0.0	0.0	0.0	33.9
Total Expenditure	750.4	0.0	0.0	750.4	0.7	0.0	0.0	(45.0)	22.0	47.7	775.8
Fees & Charges	(63.1)	0.0	0.0	(63.1)	(6.3)	0.0	0.0	0.0	0.0	0.0	(69.4)
Total Income	(63.1)	0.0	0.0	(63.1)	(6.3)	0.0	0.0	0.0	0.0	0.0	(69.4)
Net Expenditure	687.3	0.0	0.0	687.3	(5.6)	0.0	0.0	(45.0)	22.0	47.7	706.4

EDUCATION		2024/25				2025/26					
	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	1,403.8	0.0	0.0	1,403.8	0.0	0.0	0.0	0.0	0.0	188.0	1,591.8
Property Costs	68.4	0.0	0.0	68.4	1.1	0.0	0.0	0.0	0.0	0.0	69.5
Supplies and Services	983.2	0.0	0.0	983.2	19.5	0.0	0.0	(33.3)	17.0	0.0	986.4
Transport Costs	11.0	0.0	0.0	11.0	0.1	0.0	0.0	0.0	0.0	0.0	11.1
Administration Costs	6.3	0.0	0.0	6.3	0.1	0.0	0.0	0.0	0.0	(0.2)	6.2
Apportioned Costs	42.3	0.0	0.0	42.3	0.0	0.0	0.0	0.0	0.0	1.6	43.9
Third Party Payments	42.4	0.0	0.0	42.4	0.8	0.0	0.0	0.0	0.0	0.0	43.2
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	2,558.5	0.0	0.0	2,558.5	21.6	0.0	0.0	(33.3)	17.0	189.4	2,753.2
Sales	(473.7)	0.0	0.0	(473.7)	0.0	0.0	0.0	0.0	0.0	0.0	(473.7)
Miscellaneous Income	(58.3)	0.0	0.0	(58.3)	(5.6)	0.0	0.0	0.0	0.0	0.0	(63.9)
Total Income	(532.0)	0.0	0.0	(532.0)	(5.6)	0.0	0.0	0.0	0.0	0.0	(537.6)
Net Expenditure	2,026.5	0.0	0.0	2,026.5	16.0	0.0	0.0	(33.3)	17.0	189.4	2,215.6
15F SCHOOL TRANSPORT											
Staff Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies and Services	0.9	0.0	0.0	0.9	0.0	0.0	58.3	0.0	0.0	0.0	59.2
Transport Costs	4,150.6	0.0	0.0	4,150.6	83.0	0.0	116.5	0.0	0.0	0.1	4,350.2
Total Expenditure	4,151.5	0.0	0.0	4,151.5	83.0	0.0	174.8	0.0	0.0	0.1	4,409.4
Net Expenditure	4,151.5	0.0	0.0	4,151.5	83.0	0.0	174.8	0.0	0.0	0.1	4,409.4
15G SCHOOL CROSSING PATROL											
Staff Costs	65.1	0.0	0.0	65.1	0.0	0.0	0.0	0.0	0.0	5.4	70.5
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	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Total Expenditure	67.3	0.0	0.0	67.3	0.0	0.0	0.0	0.0	0.0	5.4	72.7
Net Expenditure	67.3	0.0	0.0	67.3	0.0	0.0	0.0	0.0	0.0	5.4	72.7

EDUCATION		2024/25				2025/26					
	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	3.9	0.0	0.0	3.9	0.1	0.0	0.0	0.0	0.0	0.0	4.0
Transfer Payments	6.0	0.0	0.0	6.0	0.1	0.0	0.0	0.0	0.0	0.0	6.1
Total Expenditure	10.6	0.0	0.0	10.6	0.2	0.0	0.0	0.0	0.0	0.0	10.8
Net Expenditure	10.6	0.0	0.0	10.6	0.2	0.0	0.0	0.0	0.0	0.0	10.8
SERVICE AREA SUMMARY											
Staff Costs	33,964.1	0.0	687.0	34,651.1	0.0	0.0	0.0	(130.7)	131.0	1,739.9	36,391.3
Property Costs	5,764.3	0.0	0.0	5,764.3	115.3	0.0	0.0	0.0	0.0	67.3	5,946.9
Supplies and Services	1,610.0	0.0	0.0	1,610.0	26.7	0.0	58.3	(33.3)	17.0	(13.1)	1,665.6
Transport Costs	4,433.4	0.0	0.0	4,433.4	87.7	0.0	116.5	0.0	0.0	(5.3)	4,632.3
Administration Costs	570.8	0.0	0.0	570.8	10.1	130.0	0.0	0.0	0.0	(33.2)	677.7
Apportioned Costs	1,103.6	0.0	0.0	1,103.6	0.0	0.0	0.0	0.0	(5.0)	47.0	1,145.6
Third Party Payments	950.3	(475.0)	0.0	475.3	9.3	485.0	0.0	0.0	0.0	(5.7)	963.9
Transfer Payments	494.6	0.0	0.0	494.6	10.0	0.0	0.0	0.0	0.0	(4.4)	500.2
Miscellaneous Expenditure	8.9	0.0	0.0	8.9	0.1	0.0	0.0	0.0	0.0	0.0	9.0
Total Expenditure	48,900.0	(475.0)	687.0	49,112.0	259.2	615.0	174.8	(164.0)	143.0	1,792.5	51,932.5
Government Grants	(1,141.7)	0.0	0.0	(1,141.7)	(14.2)	0.0	0.0	0.0	0.0	634.0	(521.9)
Other Grants & Reimbursements	(173.4)	0.0	0.0	(173.4)	0.0	0.0	0.0	0.0	0.0	(20.1)	(193.5)
Rents & Lettings	(60.0)	0.0	0.0	(60.0)	(6.1)	0.0	0.0	0.0	0.0	0.0	(66.1)
Sales	(477.0)	0.0	0.0	(477.0)	(0.3)	0.0	0.0	0.0	0.0	0.0	(477.3)
Fees & Charges	(524.7)	(255.0)	0.0	(779.7)	(77.4)	257.2	0.0	(2.4)	0.0	224.6	(377.7)
Miscellaneous Income	(59.7)	0.0	0.0	(59.7)	(5.7)	0.0	0.0	0.0	0.0	0.0	(65.4)
Total Income	(2,436.5)	(255.0)	0.0	(2,691.5)	(103.7)	257.2	0.0	(2.4)	0.0	838.5	(1,701.9)
Net Expenditure	46,463.5	(730.0)	687.0	46,420.5	155.5	872.2	174.8	(166.4)	143.0	2,631.0	50,230.6

LEISURE SERVICES		2024/25				2025/26					
	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	303.2	0.0	0.0	303.2	0.0	0.0	0.0	0.0	0.0	50.7	353.9
Supplies and Services	1.8	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	0.0	1.8
Administration Costs	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0.0	0.0	(0.1)	2.5
Apportioned Costs	238.6	0.0	0.0	238.6	0.0	0.0	0.0	0.0	0.0	9.2	247.8
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	11.3	0.0	0.0	11.3	0.2	0.0	0.0	0.0	0.0	0.0	11.5
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	559.0	0.0	0.0	559.0	0.2	0.0	0.0	0.0	0.0	59.8	619.0
Net Expenditure	449.0	0.0	0.0	449.0	0.2	0.0	0.0	0.0	0.0	2.7	451.9
17C PARKS AND PLAY AREAS											
Staff Costs	41.2	0.0	0.0	41.2	0.0	0.0	0.0	0.0	0.0	3.6	44.8
Property Costs	391.5	0.0	0.0	391.5	7.8	0.0	6.0	0.0	0.0	0.0	405.3
Supplies and Services	11.9	0.0	0.0	11.9	0.2	0.0	0.0	0.0	0.0	0.0	12.1
Transport Costs	4.7	0.0	0.0	4.7	0.1	0.0	0.0	0.0	0.0	0.0	4.8
Third Party Payments	6.8	0.0	0.0	6.8	0.1	0.0	0.0	0.0	0.0	0.2	7.1
Total Expenditure	456.1	0.0	0.0	456.1	8.2	0.0	6.0	0.0	0.0	3.8	474.1
Rents & Lettings	(1.1)	0.0	0.0	(1.1)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.2)
Fees & Charges	(12.8)	0.0	0.0	(12.8)	(1.3)	0.0	0.0	0.0	0.0	0.0	(14.1)
Total Income	(13.9)	0.0	0.0	(13.9)	(1.4)	0.0	0.0	0.0	0.0	0.0	(15.3)
Net Expenditure	442.2	0.0	0.0	442.2	6.8	0.0	6.0	0.0	0.0	3.8	458.8

LEISURE SERVICES		2024/25				2025/26					
	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	102.7	0.0	0.0	102.7	0.0	0.0	0.0	0.0	0.0	2.1	104.8
Property Costs	9.2	0.0	0.0	9.2	0.0	0.0	0.0	0.0	0.0	0.3	9.5
Supplies and Services	6.7	0.0	0.0	6.7	0.0	0.0	0.0	0.0	0.0	0.1	6.8
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	3.2	0.0	0.0	3.2	0.0	0.0	0.0	0.0	0.0	(0.1)	3.1
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	122.9	0.0	0.0	122.9	0.0	0.0	0.0	0.0	0.0	2.4	125.3
Fees & Charges	(31.8)	0.0	0.0	(31.8)	(3.3)	0.0	0.0	0.0	0.0	0.0	(35.1)
Total Income	(31.8)	0.0	0.0	(31.8)	(3.3)	0.0	0.0	0.0	0.0	0.0	(35.1)
Net Expenditure	91.1	0.0	0.0	91.1	(3.3)	0.0	0.0	0.0	0.0	2.4	90.2
17E TOURISM - CARAVAN SITES											
Staff Costs	30.1	0.0	0.0	30.1	0.0	0.0	0.0	0.0	0.0	3.7	33.8
Property Costs	18.5	0.0	0.0	18.5	0.4	0.0	0.0	0.0	0.0	0.1	19.0
Supplies and Services	3.5	0.0	0.0	3.5	0.1	0.0	0.0	0.0	0.0	0.0	3.6
Administration Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
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	53.1	0.0	0.0	53.1	0.5	0.0	0.0	0.0	0.0	3.8	57.4
Fees & Charges	(67.1)	0.0	0.0	(67.1)	(6.8)	0.0	0.0	0.0	0.0	4.3	(69.6)
Total Income	(67.1)	0.0	0.0	(67.1)	(6.8)	0.0	0.0	0.0	0.0	4.3	(69.6)
Net Expenditure	(14.0)	0.0	0.0	(14.0)	(6.3)	0.0	0.0	0.0	0.0	8.1	(12.2)
17F TOURISM - HOSTELS											
Staff Costs	22.0	0.0	0.0	22.0	0.0	0.0	0.0	0.0	0.0	2.5	24.5
Property Costs	40.0	0.0	0.0	40.0	0.7	0.0	0.0	0.0	0.0	0.0	40.7
Supplies and Services	4.5	0.0	0.0	4.5	0.1	0.0	0.0	0.0	0.0	0.0	4.6
Administration Costs	1.7	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0	(0.3)	1.4
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	69.4	0.0	0.0	69.4	0.8	0.0	0.0	0.0	0.0	2.2	72.4
Fees & Charges	(62.3)	0.0	0.0	(62.3)	(6.2)	0.0	0.0	0.0	0.0	4.1	(64.4)
Miscellaneous Income	(3.3)	0.0	0.0	(3.3)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.6)
Total Income	(65.6)	0.0	0.0	(65.6)	(6.5)	0.0	0.0	0.0	0.0	4.1	(68.0)
Net Expenditure	3.8	0.0	0.0	3.8	(5.7)	0.0	0.0	0.0	0.0	6.3	4.4

LEISURE SERVICES	2024/25				2025/26						
	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	120.0	0.0	0.0	120.0	0.0	0.0	0.0	0.0	0.0	65.6	185.6
Supplies and Services	8.2	0.0	0.0	8.2	0.1	0.0	0.0	0.0	0.0	0.0	8.3
Transport Costs	5.3	0.0	0.0	5.3	0.0	0.0	0.0	0.0	0.0	0.2	5.5
Administration Costs	8.0	0.0	0.0	8.0	0.1	0.0	0.0	0.0	0.0	0.0	8.1
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	143.2	0.0	0.0	143.2	0.2	0.0	0.0	0.0	0.0	65.8	209.2
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	(4.4)	0.0	0.0	(4.4)	(0.4)	0.0	0.0	0.0	0.0	0.0	(4.8)
Fees & Charges	(0.6)	0.0	0.0	(0.6)	(0.1)	0.0	0.0	0.0	0.0	0.0	(0.7)
Miscellaneous Income	(12.7)	0.0	0.0	(12.7)	(1.3)	0.0	0.0	0.0	0.0	0.0	(14.0)
Total Income	(41.2)	0.0	0.0	(41.2)	(1.8)	0.0	0.0	0.0	0.0	(57.1)	(100.1)
Net Expenditure	102.0	0.0	0.0	102.0	(1.6)	0.0	0.0	0.0	0.0	8.7	109.1
17J SPORTS FACILITIES											
Staff Costs	157.0	0.0	0.0	157.0	0.0	0.0	0.0	0.0	0.0	28.7	185.7
Property Costs	209.5	0.0	0.0	209.5	4.2	0.0	0.0	0.0	0.0	0.0	213.7
Supplies and Services	7.3	0.0	0.0	7.3	0.2	0.0	0.0	0.0	0.0	0.2	7.7
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	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	(0.1)	0.9
Apportioned Costs	29.8	0.0	0.0	29.8	0.0	0.0	0.0	0.0	0.0	1.2	31.0
Third Party Payments	793.0	0.0	0.0	793.0	15.8	0.0	0.0	(37.1)	0.0	0.0	771.7
Total Expenditure	1,197.9	0.0	0.0	1,197.9	20.2	0.0	0.0	(37.1)	0.0	30.0	1,211.0
Rents & Lettings	(66.7)	0.0	0.0	(66.7)	(6.7)	0.0	0.0	0.0	0.0	0.0	(73.4)
Sales	(12.2)	0.0	0.0	(12.2)	(1.2)	0.0	0.0	0.0	0.0	0.0	(13.4)
Fees & Charges	(36.4)	0.0	0.0	(36.4)	(3.6)	0.0	0.0	0.0	0.0	0.0	(40.0)
Miscellaneous Income	(3.2)	0.0	0.0	(3.2)	(0.4)	0.0	0.0	0.0	0.0	0.0	(3.6)
Total Income	(118.5)	0.0	0.0	(118.5)	(11.9)	0.0	0.0	0.0	0.0	0.0	(130.4)
Net Expenditure	1,079.4	0.0	0.0	1,079.4	8.3	0.0	0.0	(37.1)	0.0	30.0	1,080.6

LEISURE SERVICES		2024/25				2025/26					
	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	241.2	0.0	0.0	241.2	0.0	0.0	0.0	0.0	0.0	42.0	283.2
Property Costs	209.8	0.0	0.0	209.8	4.3	0.0	0.0	0.0	0.0	(0.2)	213.9
Supplies and Services	23.6	0.0	0.0	23.6	0.4	0.0	0.0	0.0	0.0	0.0	24.0
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	6.5	0.0	0.0	6.5	0.1	0.0	0.0	0.0	0.0	(0.2)	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	482.5	0.0	0.0	482.5	4.8	0.0	0.0	0.0	0.0	41.6	528.9
Rents & Lettings	(9.0)	0.0	0.0	(9.0)	(0.9)	0.0	0.0	0.0	0.0	0.0	(9.9)
Sales	(16.9)	0.0	0.0	(16.9)	(1.7)	0.0	0.0	0.0	0.0	0.0	(18.6)
Fees & Charges	(124.0)	0.0	0.0	(124.0)	(12.4)	0.0	0.0	0.0	0.0	0.0	(136.4)
Total Income	(149.9)	0.0	0.0	(149.9)	(15.0)	0.0	0.0	0.0	0.0	0.0	(164.9)
Net Expenditure	332.6	0.0	0.0	332.6	(10.2)	0.0	0.0	0.0	0.0	41.6	364.0

LEISURE SERVICES		2024/25				2025/26					
	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	161.5	0.0	0.0	161.5	0.0	0.0	0.0	0.0	0.0	11.5	173.0
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
Transport Costs	5.3	0.0	0.0	5.3	0.1	0.0	0.0	0.0	0.0	0.1	5.5
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	12.2	0.0	0.0	12.2	0.0	0.0	0.0	0.0	0.0	0.5	12.7
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	183.1	0.0	0.0	183.1	0.1	0.0	0.0	0.0	0.0	12.1	195.3
Other Grants & Reimbursements	(128.5)	0.0	0.0	(128.5)	0.0	0.0	0.0	0.0	0.0	0.0	(128.5)
Fees & Charges	(4.7)	0.0	0.0	(4.7)	(0.5)	0.0	0.0	0.0	0.0	0.0	(5.2)
Total Income	(133.2)	0.0	0.0	(133.2)	(0.5)	0.0	0.0	0.0	0.0	0.0	(133.7)
Net Expenditure	49.9	0.0	0.0	49.9	(0.4)	0.0	0.0	0.0	0.0	12.1	61.6
17P COMMUNITY FACILITIES											
Staff Costs	188.0	0.0	0.0	188.0	0.0	0.0	0.0	0.0	0.0	66.6	254.6
Property Costs	399.5	0.0	0.0	399.5	7.6	0.0	0.0	0.0	0.0	3.2	410.3
Supplies and Services	78.6	0.0	0.0	78.6	1.6	0.0	0.0	0.0	0.0	0.0	80.2
Administration Costs	10.7	0.0	0.0	10.7	0.2	0.0	0.0	0.0	0.0	(0.7)	10.2
Third Party Payments	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.1	2.1
Total Expenditure	678.8	0.0	0.0	678.8	9.4	0.0	0.0	0.0	0.0	69.2	757.4
Rents & Lettings	(47.6)	0.0	0.0	(47.6)	(4.7)	0.0	0.0	0.0	0.0	0.0	(52.3)
Sales	(236.3)	0.0	0.0	(236.3)	(23.6)	0.0	0.0	0.0	0.0	(2.9)	(262.8)
Fees & Charges	(25.3)	0.0	0.0	(25.3)	(2.6)	0.0	0.0	0.0	0.0	0.0	(27.9)
Total Income	(309.2)	0.0	0.0	(309.2)	(30.9)	0.0	0.0	0.0	0.0	(2.9)	(343.0)
Net Expenditure	369.6	0.0	0.0	369.6	(21.5)	0.0	0.0	0.0	0.0	66.3	414.4

LEISURE SERVICES		2024/25				2025/26					
	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	134.5	0.0	0.0	134.5	0.0	0.0	0.0	0.0	0.0	42.0	176.5
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	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Administration Costs	11.7	0.0	0.0	11.7	0.3	0.0	0.0	0.0	0.0	0.0	12.0
Apportioned Costs	19.1	0.0	0.0	19.1	0.0	0.0	0.0	0.0	0.0	0.7	19.8
Third Party Payments	16.8	0.0	0.0	16.8	0.2	0.0	0.0	0.0	0.0	(0.5)	16.5
Transfer Payments	184.0	0.0	0.0	184.0	3.7	0.0	0.0	0.0	0.0	0.0	187.7
Total Expenditure	370.8	0.0	0.0	370.8	4.2	0.0	0.0	0.0	0.0	42.2	417.2
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	(31.9)	(40.6)
Total Income	(19.9)	0.0	0.0	(19.9)	0.0	0.0	0.0	0.0	0.0	(31.9)	(51.8)
Net Expenditure	350.9	0.0	0.0	350.9	4.2	0.0	0.0	0.0	0.0	10.3	365.4
17T MUSEUMS											
Staff Costs	344.5	0.0	0.0	344.5	0.0	0.0	0.0	(21.0)	0.0	89.6	413.1
Property Costs	144.6	0.0	0.0	144.6	3.0	0.0	0.0	0.0	0.0	0.7	148.3
Supplies and Services	18.2	0.0	0.0	18.2	0.4	0.0	0.0	0.0	0.0	0.0	18.6
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	10.7	0.0	0.0	10.7	0.2	0.0	0.0	0.0	0.0	(1.2)	9.7
Third Party Payments	7.0	0.0	0.0	7.0	0.1	0.0	0.0	0.0	0.0	0.0	7.1
Miscellaneous Expenditure	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Total Expenditure	527.4	0.0	0.0	527.4	3.7	0.0	0.0	(21.0)	0.0	89.1	599.2
Rents & Lettings	(3.0)	0.0	0.0	(3.0)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.3)
Sales	(108.7)	0.0	0.0	(108.7)	(10.8)	0.0	0.0	0.0	0.0	0.0	(119.5)
Fees & Charges	(8.0)	0.0	0.0	(8.0)	(0.8)	0.0	0.0	0.0	0.0	0.0	(8.8)
Miscellaneous Income	(14.3)	0.0	0.0	(14.3)	(1.4)	0.0	0.0	0.0	0.0	0.0	(15.7)
Total Income	(134.0)	0.0	0.0	(134.0)	(13.3)	0.0	0.0	0.0	0.0	(29.9)	(177.2)
Net Expenditure	393.4	0.0	0.0	393.4	(9.6)	0.0	0.0	(21.0)	0.0	59.2	422.0

LEISURE SERVICES		2024/25				2025/26					
	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	130.7	0.0	0.0	130.7	0.0	0.0	0.0	0.0	0.0	85.0	215.7
Property Costs	168.5	0.0	0.0	168.5	3.3	0.0	0.0	0.0	0.0	0.0	171.8
Supplies and Services	5.8	0.0	0.0	5.8	0.1	0.0	0.0	0.0	0.0	0.0	5.9
Transport Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Administration Costs	4.0	0.0	0.0	4.0	0.1	0.0	0.0	0.0	0.0	(2.5)	1.6
Apportioned Costs	4.4	0.0	0.0	4.4	0.0	0.0	0.0	0.0	0.0	0.2	4.6
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	316.9	0.0	0.0	316.9	3.5	0.0	0.0	0.0	0.0	82.7	403.1
Other Grants & Reimbursements	(29.5)	0.0	0.0	(29.5)	0.0	0.0	0.0	0.0	0.0	(56.7)	(86.2)
Fees & Charges	(14.1)	0.0	0.0	(14.1)	(1.4)	0.0	0.0	0.0	0.0	0.0	(15.5)
Total Income	(43.6)	0.0	0.0	(43.6)	(1.4)	0.0	0.0	0.0	0.0	(56.7)	(101.7)
Net Expenditure	273.3	0.0	0.0	273.3	2.1	0.0	0.0	0.0	0.0	26.0	301.4
17V LIBRARIES											
Staff Costs	587.2	0.0	0.0	587.2	0.0	0.0	0.0	0.0	0.0	52.8	640.0
Property Costs	280.6	0.0	0.0	280.6	5.7	0.0	0.0	0.0	0.0	2.5	288.8
Supplies and Services	95.3	0.0	0.0	95.3	1.9	0.0	0.0	0.0	0.0	0.0	97.2
Transport Costs	2.9	0.0	0.0	2.9	0.0	0.0	0.0	0.0	0.0	8.8	11.7
Administration Costs	19.1	0.0	0.0	19.1	0.5	0.0	0.0	0.0	0.0	(9.1)	10.5
Apportioned Costs	129.1	0.0	0.0	129.1	0.0	0.0	0.0	0.0	0.0	5.0	134.1
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	1,114.4	0.0	0.0	1,114.4	8.1	0.0	0.0	0.0	0.0	60.0	1,182.5
Rents & Lettings	(9.5)	0.0	0.0	(9.5)	(1.0)	0.0	0.0	0.0	0.0	0.0	(10.5)
Sales	(17.0)	0.0	0.0	(17.0)	(1.8)	0.0	0.0	0.0	0.0	0.0	(18.8)
Fees & Charges	(14.5)	0.0	0.0	(14.5)	(1.4)	0.0	0.0	0.0	0.0	0.0	(15.9)
Miscellaneous Income	(3.3)	0.0	0.0	(3.3)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.6)
Total Income	(44.3)	0.0	0.0	(44.3)	(4.5)	0.0	0.0	0.0	0.0	0.0	(48.8)
Net Expenditure	1,070.1	0.0	0.0	1,070.1	3.6	0.0	0.0	0.0	0.0	60.0	1,133.7

LEISURE SERVICES	2024/25				2025/26						
	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	2,563.8	0.0	0.0	2,563.8	0.0	0.0	0.0	(21.0)	0.0	546.4	3,089.2
Property Costs	1,871.7	0.0	0.0	1,871.7	37.0	0.0	6.0	0.0	0.0	6.6	1,921.3
Supplies and Services	270.0	0.0	0.0	270.0	5.1	0.0	0.0	0.0	0.0	0.3	275.4
Transport Costs	26.1	0.0	0.0	26.1	0.2	0.0	0.0	0.0	0.0	9.1	35.4
Administration Costs	81.6	0.0	0.0	81.6	1.5	0.0	0.0	0.0	0.0	(14.3)	68.8
Apportioned Costs	433.2	0.0	0.0	433.2	0.0	0.0	0.0	0.0	0.0	16.8	450.0
Third Party Payments	831.8	0.0	0.0	831.8	16.2	0.0	0.0	(37.1)	0.0	(0.2)	810.7
Transfer Payments	195.3	0.0	0.0	195.3	3.9	0.0	0.0	0.0	0.0	0.0	199.2
Miscellaneous Expenditure	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Total Expenditure	6,275.5	0.0	0.0	6,275.5	63.9	0.0	6.0	(58.1)	0.0	564.7	6,852.0
Government Grants	(121.2)	0.0	0.0	(121.2)	0.0	0.0	0.0	0.0	0.0	(57.1)	(178.3)
Other Grants & Reimbursements	(189.9)	0.0	0.0	(189.9)	0.0	0.0	0.0	0.0	0.0	(175.6)	(365.5)
Rents & Lettings	(137.2)	0.0	0.0	(137.2)	(13.7)	0.0	0.0	0.0	0.0	0.0	(150.9)
Sales	(395.5)	0.0	0.0	(395.5)	(39.5)	0.0	0.0	0.0	0.0	(2.9)	(437.9)
Fees & Charges	(401.6)	0.0	0.0	(401.6)	(40.4)	0.0	0.0	0.0	0.0	8.4	(433.6)
Miscellaneous Income	(36.8)	0.0	0.0	(36.8)	(3.7)	0.0	0.0	0.0	0.0	0.0	(40.5)
Total Income	(1,282.2)	0.0	0.0	(1,282.2)	(97.3)	0.0	0.0	0.0	0.0	(227.2)	(1,606.7)
Net Expenditure	4,993.3	0.0	0.0	4,993.3	(33.4)	0.0	6.0	(58.1)	0.0	337.5	5,245.3

ORKNEY HEALTH AND CARE		2024/25				2025/26					
	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	626.3	0.0	0.0	626.3	0.0	0.0	0.0	0.0	0.0	84.2	710.5
Property Costs	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0.0	0.0	0.0	2.6
Supplies and Services	115.9	0.0	0.0	115.9	2.4	0.0	0.0	0.0	0.0	0.0	118.3
Transport Costs	18.8	0.0	0.0	18.8	0.4	0.0	0.0	0.0	0.0	0.0	19.2
Administration Costs	46.7	0.0	0.0	46.7	0.9	0.0	0.0	0.0	0.0	(0.1)	47.5
Apportioned Costs	1,342.8	0.0	0.0	1,342.8	0.0	0.0	0.0	0.0	0.0	51.8	1,394.6
Third Party Payments	114.4	0.0	0.0	114.4	2.2	0.0	0.0	0.0	0.0	(4.0)	112.6
Transfer Payments	474.8	0.0	0.0	474.8	9.5	0.0	0.0	0.0	0.0	0.0	484.3
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	2,742.8	0.0	0.0	2,742.8	15.4	0.0	0.0	0.0	0.0	131.9	2,890.1
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	(184.9)	0.0	0.0	(184.9)	0.0	0.0	0.0	0.0	0.0	(24.6)	(209.5)
Total Income	(200.9)	0.0	0.0	(200.9)	0.0	0.0	0.0	0.0	0.0	(24.6)	(225.5)
Net Expenditure	2,541.9	0.0	0.0	2,541.9	15.4	0.0	0.0	0.0	0.0	107.3	2,664.6
19C CHILDCARE											
Staff Costs	3,128.9	(431.8)	5.6	2,702.7	0.0	473.0	0.0	0.0	0.0	167.4	3,343.1
Property Costs	77.7	0.0	0.0	77.7	1.6	0.0	0.0	0.0	0.0	(0.1)	79.2
Supplies and Services	27.9	0.0	0.0	27.9	0.6	0.0	0.0	0.0	0.0	22.7	51.2
Transport Costs	63.3	0.0	0.0	63.3	1.3	0.0	0.0	0.0	0.0	0.6	65.2
Administration Costs	39.1	0.0	0.0	39.1	0.8	0.0	0.0	0.0	0.0	(1.0)	38.9
Apportioned Costs	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Third Party Payments	1,632.9	(545.0)	0.0	1,087.9	21.8	437.2	0.0	0.0	126.0	0.0	1,672.9
Transfer Payments	362.1	0.0	0.0	362.1	7.2	0.0	0.0	0.0	0.0	0.0	369.3
Miscellaneous Expenditure	27.1	0.0	0.0	27.1	0.5	0.0	0.0	0.0	0.0	0.0	27.6
Total Expenditure	5,360.2	(976.8)	5.6	4,389.0	33.8	910.2	0.0	0.0	126.0	189.6	5,648.6
Other Grants & Reimbursements	(103.1)	0.0	0.0	(103.1)	0.0	0.0	0.0	0.0	0.0	3.9	(99.2)
Miscellaneous Income	(22.6)	0.0	0.0	(22.6)	(2.3)	0.0	0.0	0.0	0.0	0.0	(24.9)
Total Income	(125.7)	0.0	0.0	(125.7)	(2.3)	0.0	0.0	0.0	0.0	3.9	(124.1)
Net Expenditure	5,234.5	(976.8)	5.6	4,263.3	31.5	910.2	0.0	0.0	126.0	193.5	5,524.5

ORKNEY HEALTH AND CARE		2024/25				2025/26					
	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	8,418.3	0.0	0.0	8,418.3	0.0	0.0	0.0	0.0	0.0	984.3	9,402.6
Property Costs	618.2	0.0	0.0	618.2	12.4	0.0	0.0	0.0	0.0	2.0	632.6
Supplies and Services	388.1	0.0	0.0	388.1	7.8	0.0	0.0	0.0	0.0	0.0	395.9
Transport Costs	27.1	0.0	0.0	27.1	0.6	0.0	0.0	0.0	0.0	0.6	28.3
Administration Costs	57.1	0.0	0.0	57.1	1.1	0.0	0.0	0.0	0.0	(3.7)	54.5
Third Party Payments	25.1	0.0	0.0	25.1	0.5	0.0	0.0	0.0	0.0	0.0	25.6
Transfer Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	9,533.9	0.0	0.0	9,533.9	22.4	0.0	0.0	0.0	0.0	983.2	10,539.5
Other Grants & Reimbursements	(814.3)	0.0	0.0	(814.3)	0.0	0.0	0.0	0.0	0.0	(61.7)	(876.0)
Sales	(104.4)	0.0	0.0	(104.4)	(6.6)	0.0	0.0	0.0	0.0	0.0	(111.0)
Fees & Charges	(2,185.2)	0.0	0.0	(2,185.2)	(188.9)	0.0	0.0	(3.0)	0.0	0.0	(2,377.1)
Total Income	(3,103.9)	0.0	0.0	(3,103.9)	(195.5)	0.0	0.0	(3.0)	0.0	(61.7)	(3,364.1)
Net Expenditure	6,430.0	0.0	0.0	6,430.0	(173.1)	0.0	0.0	(3.0)	0.0	921.5	7,175.4
19E ELDERLY - INDEPENDENT SECTOR											
Third Party Payments	335.7	0.0	0.0	335.7	6.7	246.0	0.0	0.0	145.0	0.0	733.4
Total Expenditure	335.7	0.0	0.0	335.7	6.7	246.0	0.0	0.0	145.0	0.0	733.4
Fees & Charges	(30.5)	0.0	0.0	(30.5)	0.0	0.0	0.0	0.0	0.0	0.0	(30.5)
Total Income	(30.5)	0.0	0.0	(30.5)	0.0	0.0	0.0	0.0	0.0	0.0	(30.5)
Net Expenditure	305.2	0.0	0.0	305.2	6.7	246.0	0.0	0.0	145.0	0.0	702.9

ORKNEY HEALTH AND CARE		2024/25				2025/26					
	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	423.2	0.0	0.0	423.2	0.0	0.0	0.0	0.0	0.0	51.5	474.7
Property Costs	27.2	0.0	0.0	27.2	0.5	0.0	0.0	0.0	0.0	0.0	27.7
Supplies and Services	27.8	0.0	0.0	27.8	0.5	0.0	0.0	0.0	0.0	0.0	28.3
Transport Costs	21.4	0.0	0.0	21.4	0.4	0.0	0.0	0.0	0.0	0.7	22.5
Administration Costs	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	(0.1)	3.0
Third Party Payments	2.4	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0	0.0	2.4
Transfer Payments	109.8	0.0	0.0	109.8	2.2	0.0	0.0	0.0	0.0	0.0	112.0
Total Expenditure	614.9	0.0	0.0	614.9	3.6	0.0	0.0	0.0	0.0	52.1	670.6
Other Grants & Reimbursements	(356.4)	0.0	0.0	(356.4)	0.0	0.0	0.0	0.0	0.0	26.7	(329.7)
Sales	(26.7)	0.0	0.0	(26.7)	(2.6)	0.0	0.0	0.0	0.0	0.0	(29.3)
Total Income	(383.1)	0.0	0.0	(383.1)	(2.6)	0.0	0.0	(53.0)	0.0	26.7	(412.0)
Net Expenditure	231.8	0.0	0.0	231.8	1.0	0.0	0.0	(53.0)	0.0	78.8	258.6
19G DISABILITY											
Staff Costs	3,718.6	0.0	0.0	3,718.6	0.0	0.0	0.0	0.0	0.0	231.5	3,950.1
Property Costs	156.4	0.0	0.0	156.4	3.0	0.0	0.0	0.0	0.0	1.3	160.7
Supplies and Services	71.3	0.0	0.0	71.3	1.4	0.0	0.0	0.0	0.0	0.0	72.7
Transport Costs	46.5	0.0	0.0	46.5	0.9	0.0	0.0	0.0	0.0	0.9	48.3
Administration Costs	30.5	0.0	0.0	30.5	0.6	0.0	0.0	0.0	0.0	(1.4)	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	2,896.3	0.0	0.0	2,896.3	57.8	0.0	0.0	0.0	288.0	0.0	3,242.1
Transfer Payments	755.2	0.0	0.0	755.2	15.1	0.0	0.0	0.0	0.0	(10.1)	760.2
Total Expenditure	7,674.9	0.0	0.0	7,674.9	78.8	0.0	0.0	0.0	288.0	222.2	8,263.9
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	(1,960.2)	0.0	0.0	(1,960.2)	0.0	0.0	0.0	0.0	0.0	(58.8)	(2,019.0)
Sales	(49.6)	0.0	0.0	(49.6)	(5.0)	0.0	0.0	0.0	0.0	0.0	(54.6)
Fees & Charges	(96.0)	0.0	0.0	(96.0)	(9.7)	0.0	0.0	0.0	0.0	0.0	(105.7)
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	(2,305.8)	0.0	0.0	(2,305.8)	(14.7)	0.0	0.0	0.0	0.0	(58.8)	(2,379.3)
Net Expenditure	5,369.1	0.0	0.0	5,369.1	64.1	0.0	0.0	0.0	288.0	163.4	5,884.6

ORKNEY HEALTH AND CARE		2024/25				2025/26					
	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	354.2	0.0	0.0	354.2	0.0	0.0	0.0	0.0	0.0	33.1	387.3
Property Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
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	9.0	0.0	0.0	9.0	0.2	0.0	0.0	0.0	0.0	0.0	9.2
Administration Costs	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6
Third Party Payments	106.3	0.0	0.0	106.3	2.2	0.0	0.0	0.0	(19.0)	0.0	89.5
Total Expenditure	474.3	0.0	0.0	474.3	2.4	0.0	0.0	0.0	(19.0)	33.1	490.8
Other Grants & Reimbursements	(101.6)	0.0	0.0	(101.6)	0.0	0.0	0.0	0.0	0.0	0.0	(101.6)
Total Income	(101.6)	0.0	0.0	(101.6)	0.0	0.0	0.0	0.0	0.0	0.0	(101.6)
Net Expenditure	372.7	0.0	0.0	372.7	2.4	0.0	0.0	0.0	(19.0)	33.1	389.2
19I OTHER COMMUNITY CARE											
Staff Costs	1,668.0	0.0	0.0	1,668.0	0.0	0.0	0.0	0.0	0.0	258.3	1,926.3
Property Costs	16.9	0.0	0.0	16.9	0.3	0.0	0.0	0.0	0.0	0.0	17.2
Supplies and Services	37.1	0.0	0.0	37.1	0.7	0.0	0.0	0.0	0.0	0.0	37.8
Transport Costs	29.9	0.0	0.0	29.9	0.6	0.0	0.0	0.0	0.0	0.3	30.8
Administration Costs	9.0	0.0	0.0	9.0	0.1	0.0	0.0	0.0	0.0	(0.1)	9.0
Third Party Payments	32.5	0.0	0.0	32.5	0.7	0.0	0.0	0.0	0.0	0.0	33.2
Transfer Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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	1,793.9	0.0	0.0	1,793.9	2.4	0.0	0.0	0.0	0.0	258.5	2,054.8
Other Grants & Reimbursements	(250.2)	0.0	0.0	(250.2)	0.0	0.0	0.0	0.0	0.0	(59.8)	(310.0)
Total Income	(250.2)	0.0	0.0	(250.2)	0.0	0.0	0.0	(114.0)	0.0	(59.8)	(424.0)
Net Expenditure	1,543.7	0.0	0.0	1,543.7	2.4	0.0	0.0	(114.0)	0.0	198.7	1,630.8

ORKNEY HEALTH AND CARE		2024/25				2025/26					
	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	309.0	0.0	0.0	309.0	0.0	0.0	0.0	0.0	0.0	47.9	356.9
Property Costs	30.1	0.0	0.0	30.1	0.6	0.0	0.0	0.0	0.0	0.2	30.9
Supplies and Services	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Transport Costs	82.4	0.0	0.0	82.4	1.6	0.0	0.0	0.0	0.0	0.0	84.0
Administration Costs	87.2	0.0	0.0	87.2	1.7	0.0	0.0	0.0	0.0	(0.1)	88.8
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	561.3	0.0	0.0	561.3	4.9	0.0	0.0	0.0	0.0	48.0	614.2
Other Grants & Reimbursements	(8.8)	0.0	0.0	(8.8)	0.0	0.0	0.0	0.0	0.0	(42.6)	(51.4)
Total Income	(8.8)	0.0	0.0	(8.8)	0.0	0.0	0.0	0.0	0.0	(42.6)	(51.4)
Net Expenditure	552.5	0.0	0.0	552.5	4.9	0.0	0.0	0.0	0.0	5.4	562.8
19K HOME CARE											
Staff Costs	4,251.3	0.0	0.0	4,251.3	0.0	0.0	0.0	0.0	0.0	304.9	4,556.2
Property Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies and Services	40.1	0.0	0.0	40.1	0.8	0.0	0.0	0.0	0.0	0.0	40.9
Transport Costs	284.8	0.0	0.0	284.8	5.7	0.0	0.0	0.0	0.0	0.5	291.0
Administration Costs	37.8	0.0	0.0	37.8	0.8	0.0	0.0	0.0	0.0	(0.2)	38.4
Third Party Payments	10.4	0.0	0.0	10.4	0.2	0.0	0.0	0.0	0.0	0.0	10.6
Transfer Payments	1,208.6	0.0	0.0	1,208.6	24.2	0.0	0.0	0.0	165.0	0.0	1,397.8
Total Expenditure	5,833.0	0.0	0.0	5,833.0	31.7	0.0	0.0	0.0	165.0	305.2	6,334.9
Other Grants & Reimbursements	(645.7)	0.0	0.0	(645.7)	0.0	0.0	0.0	0.0	0.0	(30.0)	(675.7)
Fees & Charges	(85.9)	0.0	0.0	(85.9)	(8.6)	0.0	0.0	0.0	0.0	0.0	(94.5)
Total Income	(731.6)	0.0	0.0	(731.6)	(8.6)	0.0	0.0	0.0	0.0	(30.0)	(770.2)
Net Expenditure	5,101.4	0.0	0.0	5,101.4	23.1	0.0	0.0	0.0	165.0	275.2	5,564.7

ORKNEY HEALTH AND CARE		2024/25				2025/26					
	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	373.2	0.0	0.0	373.2	0.0	0.0	0.0	0.0	0.0	114.6	487.8
Property Costs	12.0	0.0	0.0	12.0	0.2	0.0	0.0	0.0	0.0	0.0	12.2
Supplies and Services	13.9	0.0	0.0	13.9	0.3	0.0	0.0	0.0	0.0	18.5	32.7
Transport Costs	12.2	0.0	0.0	12.2	0.2	0.0	0.0	0.0	0.0	0.1	12.5
Administration Costs	7.4	0.0	0.0	7.4	0.1	0.0	0.0	0.0	0.0	0.0	7.5
Third Party Payments	26.6	0.0	0.0	26.6	0.5	0.0	0.0	0.0	0.0	53.3	80.4
Total Expenditure	445.3	0.0	0.0	445.3	1.3	0.0	0.0	0.0	0.0	186.5	633.1
Government Grants	(263.3)	0.0	0.0	(263.3)	0.0	0.0	0.0	0.0	0.0	(125.7)	(389.0)
Total Income	(263.3)	0.0	0.0	(263.3)	0.0	0.0	0.0	0.0	0.0	(125.7)	(389.0)
Net Expenditure	182.0	0.0	0.0	182.0	1.3	0.0	0.0	0.0	0.0	60.8	244.1
19N INTEGRATED JOINT BOARD											
Staff Costs	78.8	0.0	0.0	78.8	0.0	0.0	0.0	0.0	0.0	11.5	90.3
Supplies and Services	21.3	0.0	0.0	21.3	0.4	0.0	0.0	0.0	0.0	0.0	21.7
Transport Costs	2.9	0.0	0.0	2.9	0.1	0.0	0.0	0.0	0.0	0.0	3.0
Administration Costs	3.2	0.0	0.0	3.2	0.1	0.0	0.0	0.0	0.0	0.0	3.3
Third Party Payments	769.7	0.0	0.0	769.7	15.4	0.0	0.0	0.0	17.0	(65.4)	736.7
Total Expenditure	875.9	0.0	0.0	875.9	16.0	0.0	0.0	0.0	17.0	(53.9)	855.0
Other Grants & Reimbursements	(42.9)	0.0	0.0	(42.9)	0.0	0.0	0.0	0.0	0.0	0.0	(42.9)
Total Income	(42.9)	0.0	0.0	(42.9)	0.0	0.0	0.0	0.0	0.0	0.0	(42.9)
Net Expenditure	833.0	0.0	0.0	833.0	16.0	0.0	0.0	0.0	17.0	(53.9)	812.1

ORKNEY HEALTH AND CARE		2024/25				2025/26					
	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	23,349.8	(431.8)	5.6	22,923.6	0.0	473.0	0.0	0.0	0.0	2,289.2	25,685.8
Property Costs	943.3	0.0	0.0	943.3	18.6	0.0	0.0	0.0	0.0	3.4	965.3
Supplies and Services	745.9	0.0	0.0	745.9	14.9	0.0	0.0	0.0	0.0	41.2	802.0
Transport Costs	598.3	0.0	0.0	598.3	12.0	0.0	0.0	0.0	0.0	3.7	614.0
Administration Costs	322.7	0.0	0.0	322.7	6.2	0.0	0.0	0.0	0.0	(6.7)	322.2
Apportioned Costs	1,344.1	0.0	0.0	1,344.1	0.0	0.0	0.0	0.0	0.0	51.8	1,395.9
Third Party Payments	5,952.3	(545.0)	0.0	5,407.3	108.0	683.2	0.0	0.0	557.0	(16.1)	6,739.4
Transfer Payments	2,961.6	0.0	0.0	2,961.6	59.2	0.0	0.0	0.0	165.0	(10.1)	3,175.7
Miscellaneous Expenditure	28.1	0.0	0.0	28.1	0.5	0.0	0.0	0.0	0.0	0.0	28.6
Total Expenditure	36,246.1	(976.8)	5.6	35,274.9	219.4	1,156.2	0.0	0.0	722.0	2,356.4	39,728.9
Government Grants	(479.3)	0.0	0.0	(479.3)	0.0	0.0	0.0	0.0	0.0	(125.7)	(605.0)
Other Grants & Reimbursements	(4,468.1)	0.0	0.0	(4,468.1)	0.0	0.0	0.0	0.0	0.0	(246.9)	(4,715.0)
Sales	(180.7)	0.0	0.0	(180.7)	(14.2)	0.0	0.0	0.0	0.0	0.0	(194.9)
Fees & Charges	(2,397.6)	0.0	0.0	(2,397.6)	(207.2)	0.0	0.0	(170.0)	0.0	0.0	(2,774.8)
Miscellaneous Income	(22.6)	0.0	0.0	(22.6)	(2.3)	0.0	0.0	0.0	0.0	0.0	(24.9)
Total Income	(7,548.3)	0.0	0.0	(7,548.3)	(223.7)	0.0	0.0	(170.0)	0.0	(372.6)	(8,314.6)
Net Expenditure	28,697.8	(976.8)	5.6	27,726.6	(4.3)	1,156.2	0.0	(170.0)	722.0	1,983.8	31,414.3

LAW, ORDER AND PROTECT SERV		2024/25				2025/26					
	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	119.9	0.0	0.0	119.9	0.0	0.0	0.0	0.0	0.0	10.8	130.7
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	4.4	0.0	0.0	4.4	0.1	0.0	0.0	0.0	0.0	(0.1)	4.4
Apportioned Costs	41.5	0.0	0.0	41.5	0.0	0.0	0.0	0.0	0.0	1.6	43.1
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	170.7	0.0	0.0	170.7	0.1	0.0	0.0	0.0	0.0	12.3	183.1
Net Expenditure	170.7	0.0	0.0	170.7	0.1	0.0	0.0	0.0	0.0	12.3	183.1
SERVICE AREA SUMMARY											
Staff Costs	119.9	0.0	0.0	119.9	0.0	0.0	0.0	0.0	0.0	10.8	130.7
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	4.4	0.0	0.0	4.4	0.1	0.0	0.0	0.0	0.0	(0.1)	4.4
Apportioned Costs	41.5	0.0	0.0	41.5	0.0	0.0	0.0	0.0	0.0	1.6	43.1
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	170.7	0.0	0.0	170.7	0.1	0.0	0.0	0.0	0.0	12.3	183.1
Net Expenditure	170.7	0.0	0.0	170.7	0.1	0.0	0.0	0.0	0.0	12.3	183.1

ROADS		2024/25				2025/26						
		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		1,070.0	0.0	0.0	1,070.0	21.4	0.0	0.0	0.0	0.0	114.6	1,206.0
Total Expenditure		1,070.0	0.0	0.0	1,070.0	21.4	0.0	0.0	0.0	0.0	114.6	1,206.0
Net Expenditure		1,070.0	0.0	0.0	1,070.0	21.4	0.0	0.0	0.0	0.0	114.6	1,206.0
26C STREET LIGHTING												
Supplies and Services		91.4	0.0	0.0	91.4	1.8	0.0	0.0	0.0	0.0	0.0	93.2
Miscellaneous Expenditure		144.0	0.0	0.0	144.0	3.0	0.0	0.0	0.0	0.0	7.4	154.4
Total Expenditure		235.4	0.0	0.0	235.4	4.8	0.0	0.0	0.0	0.0	7.4	247.6
Net Expenditure		235.4	0.0	0.0	235.4	4.8	0.0	0.0	0.0	0.0	7.4	247.6
26D CAR PARKS												
Staff Costs		88.9	0.0	0.0	88.9	0.0	0.0	0.0	0.0	0.0	8.8	97.7
Property Costs		97.4	0.0	0.0	97.4	1.9	0.0	0.0	0.0	0.0	(0.8)	98.5
Supplies and Services		2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Administration Costs		3.7	0.0	0.0	3.7	0.1	0.0	0.0	0.0	0.0	(0.1)	3.7
Apportioned Costs		13.8	0.0	0.0	13.8	0.0	0.0	0.0	0.0	0.0	0.5	14.3
Third Party Payments		4.7	0.0	0.0	4.7	0.1	0.0	0.0	0.0	0.0	0.0	4.8
Miscellaneous Expenditure		10.3	0.0	0.0	10.3	0.2	0.0	0.0	0.0	0.0	0.3	10.8
Total Expenditure		221.0	0.0	0.0	221.0	2.3	0.0	0.0	0.0	0.0	8.7	232.0
Fees & Charges		(276.5)	0.0	0.0	(276.5)	(2.8)	0.0	0.0	0.0	0.0	0.0	(279.3)
Total Income		(276.5)	0.0	0.0	(276.5)	(2.8)	0.0	0.0	0.0	0.0	0.0	(279.3)
Net Expenditure		(55.5)	0.0	0.0	(55.5)	(0.5)	0.0	0.0	0.0	0.0	8.7	(47.3)
26E OTHER WORKS												
Property Costs		16.2	0.0	0.0	16.2	0.3	0.0	0.0	0.0	0.0	0.0	16.5
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		3.2	0.0	0.0	3.2	0.1	0.0	0.0	0.0	0.0	0.0	3.3
Miscellaneous Expenditure		120.6	0.0	0.0	120.6	2.4	0.0	0.0	0.0	0.0	4.6	127.6
Total Expenditure		141.1	0.0	0.0	141.1	2.8	0.0	0.0	0.0	0.0	4.6	148.5
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		(5.4)	0.0	0.0	(5.4)	(0.5)	0.0	0.0	0.0	0.0	0.0	(5.9)
Total Income		(18.4)	0.0	0.0	(18.4)	(0.5)	0.0	0.0	0.0	0.0	0.0	(18.9)
Net Expenditure		122.7	0.0	0.0	122.7	2.3	0.0	0.0	0.0	0.0	4.6	129.6

ROADS		2024/25				2025/26						
		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		4.3	0.0	0.0	4.3	0.0	0.0	0.0	0.0	0.0	0.0	4.3
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		8.7	0.0	0.0	8.7	0.1	0.0	0.0	0.0	0.0	0.0	8.8
Miscellaneous Expenditure		363.4	0.0	0.0	363.4	7.2	0.0	0.0	0.0	0.0	16.7	387.3
Total Expenditure		381.5	0.0	0.0	381.5	7.3	0.0	0.0	0.0	0.0	16.7	405.5
Fees & Charges		(113.4)	0.0	0.0	(113.4)	(11.4)	0.0	0.0	0.0	0.0	0.0	(124.8)
Total Income		(113.4)	0.0	0.0	(113.4)	(11.4)	0.0	0.0	0.0	0.0	0.0	(124.8)
Net Expenditure		268.1	0.0	0.0	268.1	(4.1)	0.0	0.0	0.0	0.0	16.7	280.7
26J STRUCTURAL MAINTENANCE												
Supplies and Services		27.7	0.0	0.0	27.7	0.6	0.0	0.0	0.0	0.0	0.0	28.3
Third Party Payments		18.7	0.0	0.0	18.7	0.3	0.0	0.0	0.0	0.0	0.0	19.0
Miscellaneous Expenditure		1,486.3	0.0	0.0	1,486.3	29.7	0.0	0.0	0.0	0.0	73.1	1,589.1
Total Expenditure		1,532.7	0.0	0.0	1,532.7	30.6	0.0	0.0	0.0	0.0	73.1	1,636.4
Net Expenditure		1,532.7	0.0	0.0	1,532.7	30.6	0.0	0.0	0.0	0.0	73.1	1,636.4
26K ROUTINE MAINTENANCE												
Property Costs		30.2	0.0	0.0	30.2	0.6	0.0	0.0	0.0	0.0	0.0	30.8
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		860.9	0.0	0.0	860.9	17.3	0.0	0.0	0.0	0.0	51.6	929.8
Total Expenditure		893.6	0.0	0.0	893.6	17.9	0.0	0.0	0.0	0.0	51.6	963.1
Net Expenditure		893.6	0.0	0.0	893.6	17.9	0.0	0.0	0.0	0.0	51.6	963.1

ROADS		2024/25				2025/26					
	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	444.7	0.0	0.0	444.7	0.0	0.0	0.0	0.0	0.0	41.0	485.7
Property Costs	135.8	0.0	0.0	135.8	2.8	0.0	0.0	0.0	0.0	(0.7)	137.9
Supplies and Services	693.7	0.0	0.0	693.7	13.9	0.0	0.0	0.0	0.0	0.0	707.6
Transport Costs	417.5	0.0	0.0	417.5	8.3	0.0	0.0	0.0	0.0	0.2	426.0
Administration Costs	12.5	0.0	0.0	12.5	0.2	0.0	0.0	(5.0)	0.0	(0.3)	7.4
Apportioned Costs	69.1	0.0	0.0	69.1	0.0	0.0	0.0	0.0	0.0	0.0	69.1
Third Party Payments	7.2	0.0	0.0	7.2	0.1	0.0	0.0	0.0	0.0	0.0	7.3
Miscellaneous Expenditure	5.5	0.0	0.0	5.5	0.1	0.0	0.0	0.0	0.0	0.0	5.6
Total Expenditure	1,786.0	0.0	0.0	1,786.0	25.4	0.0	0.0	(5.0)	0.0	40.2	1,846.6
Other Grants & Reimbursements	(1,061.5)	0.0	0.0	(1,061.5)	0.0	0.0	0.0	0.0	0.0	0.0	(1,061.5)
Fees & Charges	(1,224.5)	0.0	0.0	(1,224.5)	(25.4)	0.0	0.0	0.0	0.0	(35.2)	(1,285.1)
Total Income	(2,286.0)	0.0	0.0	(2,286.0)	(25.4)	0.0	0.0	0.0	0.0	(35.2)	(2,346.6)
Net Expenditure	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	(5.0)	0.0	5.0	(500.0)
26M ROADS HOLDING ACCOUNT											
Staff Costs	2,820.9	0.0	0.0	2,820.9	0.0	0.0	0.0	0.0	0.0	269.0	3,089.9
Property Costs	120.2	0.0	0.0	120.2	2.4	0.0	0.0	0.0	0.0	0.7	123.3
Supplies and Services	1,821.7	0.0	0.0	1,821.7	36.6	0.0	0.0	0.0	0.0	0.0	1,858.3
Transport Costs	1,403.7	0.0	0.0	1,403.7	28.1	0.0	0.0	0.0	0.0	11.5	1,443.3
Administration Costs	96.2	0.0	0.0	96.2	1.9	0.0	0.0	(5.0)	0.0	(1.1)	92.0
Apportioned Costs	618.5	0.0	0.0	618.5	0.0	0.0	0.0	0.0	0.0	0.0	618.5
Third Party Payments	12.7	0.0	0.0	12.7	0.3	0.0	0.0	0.0	0.0	34.1	47.1
Miscellaneous Expenditure	305.4	0.0	0.0	305.4	6.0	0.0	0.0	0.0	0.0	0.0	311.4
Total Expenditure	7,199.3	0.0	0.0	7,199.3	75.3	0.0	0.0	(5.0)	0.0	314.2	7,583.8
Other Grants & Reimbursements	(7,039.4)	0.0	0.0	(7,039.4)	(59.2)	0.0	0.0	0.0	0.0	(309.2)	(7,407.8)
Sales	(18.6)	0.0	0.0	(18.6)	(1.9)	0.0	0.0	0.0	0.0	0.0	(20.5)
Fees & Charges	(130.6)	0.0	0.0	(130.6)	(13.1)	0.0	0.0	0.0	0.0	0.0	(143.7)
Miscellaneous Income	(10.7)	0.0	0.0	(10.7)	(1.1)	0.0	0.0	0.0	0.0	0.0	(11.8)
Total Income	(7,199.3)	0.0	0.0	(7,199.3)	(75.3)	0.0	0.0	0.0	0.0	(309.2)	(7,583.8)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(5.0)	0.0	5.0	0.0

ROADS		2024/25				2025/26					
	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	526.1	0.0	0.0	526.1	0.0	0.0	0.0	0.0	0.0	25.2	551.3
Property Costs	49.3	0.0	0.0	49.3	1.0	0.0	0.0	0.0	0.0	0.3	50.6
Supplies and Services	334.0	0.0	0.0	334.0	6.7	0.0	0.0	0.0	0.0	(0.1)	340.6
Transport Costs	17.3	0.0	0.0	17.3	0.4	0.0	0.0	0.0	0.0	0.0	17.7
Administration Costs	10.1	0.0	0.0	10.1	0.1	0.0	0.0	0.0	0.0	(0.6)	9.6
Apportioned Costs	37.4	0.0	0.0	37.4	0.0	0.0	0.0	0.0	0.0	0.0	37.4
Total Expenditure	974.2	0.0	0.0	974.2	8.2	0.0	0.0	0.0	0.0	24.8	1,007.2
Other Grants & Reimbursements	(968.3)	0.0	0.0	(968.3)	(7.6)	0.0	0.0	0.0	0.0	(30.8)	(1,006.7)
Fees & Charges	(5.9)	0.0	0.0	(5.9)	(0.6)	0.0	0.0	0.0	0.0	6.0	(0.5)
Total Income	(974.2)	0.0	0.0	(974.2)	(8.2)	0.0	0.0	0.0	0.0	(24.8)	(1,007.2)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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	77.8	0.0	0.0	77.8	0.0	0.0	0.0	0.0	0.0	3.0	80.8
Third Party Payments	23.0	0.0	0.0	23.0	0.5	0.0	0.0	0.0	0.0	0.0	23.5
Miscellaneous Expenditure	23.1	0.0	0.0	23.1	0.5	0.0	0.0	0.0	0.0	0.0	23.6
Total Expenditure	125.9	0.0	0.0	125.9	1.0	0.0	0.0	0.0	0.0	3.0	129.9
Rents & Lettings	(2.7)	0.0	0.0	(2.7)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.0)
Total Income	(2.7)	0.0	0.0	(2.7)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.0)
Net Expenditure	123.2	0.0	0.0	123.2	0.7	0.0	0.0	0.0	0.0	3.0	126.9
26U MOVEMENT IN RESERVES											
Miscellaneous Expenditure	88.0	0.0	0.0	88.0	1.8	0.0	0.0	0.0	0.0	0.0	89.8
Total Expenditure	88.0	0.0	0.0	88.0	1.8	0.0	0.0	0.0	0.0	0.0	89.8
Net Expenditure	88.0	0.0	0.0	88.0	1.8	0.0	0.0	0.0	0.0	0.0	89.8

ROADS	2024/25				2025/26						
	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	3,880.6	0.0	0.0	3,880.6	0.0	0.0	0.0	0.0	0.0	344.0	4,224.6
Property Costs	449.1	0.0	0.0	449.1	9.0	0.0	0.0	0.0	0.0	(0.5)	457.6
Supplies and Services	2,977.0	0.0	0.0	2,977.0	59.6	0.0	0.0	0.0	0.0	(0.1)	3,036.5
Transport Costs	1,838.5	0.0	0.0	1,838.5	36.8	0.0	0.0	0.0	0.0	11.7	1,887.0
Administration Costs	129.6	0.0	0.0	129.6	2.3	0.0	0.0	(10.0)	0.0	(2.1)	119.8
Apportioned Costs	816.7	0.0	0.0	816.7	0.0	0.0	0.0	0.0	0.0	3.5	820.2
Third Party Payments	79.7	0.0	0.0	79.7	1.5	0.0	0.0	0.0	0.0	34.1	115.3
Miscellaneous Expenditure	4,477.5	0.0	0.0	4,477.5	89.6	0.0	0.0	0.0	0.0	268.3	4,835.4
Total Expenditure	14,648.7	0.0	0.0	14,648.7	198.8	0.0	0.0	(10.0)	0.0	658.9	15,496.4
Other Grants & Reimbursements	(9,082.2)	0.0	0.0	(9,082.2)	(66.8)	0.0	0.0	0.0	0.0	(340.0)	(9,489.0)
Rents & Lettings	(2.7)	0.0	0.0	(2.7)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.0)
Sales	(18.6)	0.0	0.0	(18.6)	(1.9)	0.0	0.0	0.0	0.0	0.0	(20.5)
Fees & Charges	(1,756.3)	0.0	0.0	(1,756.3)	(53.8)	0.0	0.0	0.0	0.0	(29.2)	(1,839.3)
Miscellaneous Income	(10.7)	0.0	0.0	(10.7)	(1.1)	0.0	0.0	0.0	0.0	0.0	(11.8)
Total Income	(10,870.5)	0.0	0.0	(10,870.5)	(123.9)	0.0	0.0	0.0	0.0	(369.2)	(11,363.6)
Net Expenditure	3,778.2	0.0	0.0	3,778.2	74.9	0.0	0.0	(10.0)	0.0	289.7	4,132.8

TRANSPORTATION		2024/25				2025/26					
	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	182.4	0.0	0.0	182.4	0.0	0.0	0.0	0.0	0.0	16.6	199.0
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	75.1	0.0	0.0	75.1	0.0	0.0	0.0	0.0	0.0	2.8	77.9
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	261.4	0.0	0.0	261.4	0.0	0.0	0.0	0.0	0.0	19.4	280.8
Net Expenditure	261.4	0.0	0.0	261.4	0.0	0.0	0.0	0.0	0.0	19.4	280.8
27B CO-ORDINATION											
Property Costs	64.1	0.0	0.0	64.1	1.4	0.0	0.0	0.0	0.0	0.7	66.2
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	9.8	0.0	0.0	9.8	0.2	0.0	0.0	0.0	0.0	(0.3)	9.7
Apportioned Costs	5.4	0.0	0.0	5.4	0.0	0.0	0.0	0.0	0.0	0.2	5.6
Third Party Payments	32.1	0.0	0.0	32.1	0.7	0.0	0.0	0.0	0.0	0.2	33.0
Miscellaneous Expenditure	2.8	0.0	0.0	2.8	0.1	0.0	0.0	0.0	0.0	0.0	2.9
Total Expenditure	114.7	0.0	0.0	114.7	2.4	0.0	0.0	0.0	0.0	0.8	117.9
Rents & Lettings	(21.5)	0.0	0.0	(21.5)	(2.1)	0.0	0.0	0.0	0.0	0.0	(23.6)
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	(30.7)	0.0	0.0	(30.7)	(3.0)	0.0	0.0	0.0	0.0	0.0	(33.7)
Net Expenditure	84.0	0.0	0.0	84.0	(0.6)	0.0	0.0	0.0	0.0	0.8	84.2
27C CONCESSIONARY FARES											
Third Party Payments	128.3	0.0	0.0	128.3	2.6	0.0	0.0	0.0	0.0	0.0	130.9
Total Expenditure	128.3	0.0	0.0	128.3	2.6	0.0	0.0	0.0	0.0	0.0	130.9
Net Expenditure	128.3	0.0	0.0	128.3	2.6	0.0	0.0	0.0	0.0	0.0	130.9

TRANSPORTATION		2024/25				2025/26					
	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	1,441.7	0.0	0.0	1,441.7	28.8	0.0	0.0	0.0	0.0	0.0	1,470.5
Total Expenditure	1,441.7	0.0	0.0	1,441.7	28.8	0.0	0.0	0.0	0.0	0.0	1,470.5
Net Expenditure	1,441.7	0.0	0.0	1,441.7	28.8	0.0	0.0	0.0	0.0	0.0	1,470.5
27I SUPPORT FOR OPERATORS - AIR											
Third Party Payments	1,635.8	0.0	0.0	1,635.8	32.7	0.0	69.5	0.0	0.0	0.0	1,738.0
Total Expenditure	1,635.8	0.0	0.0	1,635.8	32.7	0.0	69.5	0.0	0.0	0.0	1,738.0
Net Expenditure	1,635.8	0.0	0.0	1,635.8	32.7	0.0	69.5	0.0	0.0	0.0	1,738.0
27J SUPPORT FOR OPERATORS - FERRIES											
Third Party Payments	3.2	0.0	0.0	3.2	0.1	0.0	0.0	0.0	0.0	0.0	3.3
Total Expenditure	3.2	0.0	0.0	3.2	0.1	0.0	0.0	0.0	0.0	0.0	3.3
Net Expenditure	3.2	0.0	0.0	3.2	0.1	0.0	0.0	0.0	0.0	0.0	3.3
27K AIRFIELDS											
Staff Costs	449.3	0.0	0.0	449.3	0.0	0.0	0.0	0.0	0.0	24.6	473.9
Property Costs	22.4	0.0	0.0	22.4	0.4	0.0	0.0	0.0	0.0	0.1	22.9
Supplies and Services	17.5	0.0	0.0	17.5	0.4	0.0	0.0	0.0	0.0	0.0	17.9
Transport Costs	19.2	0.0	0.0	19.2	0.4	0.0	0.0	0.0	0.0	0.5	20.1
Administration Costs	42.6	0.0	0.0	42.6	0.9	0.0	0.0	0.0	0.0	(0.3)	43.2
Apportioned Costs	39.3	0.0	0.0	39.3	0.0	0.0	0.0	0.0	0.0	1.5	40.8
Third Party Payments	42.3	0.0	0.0	42.3	0.8	0.0	0.0	0.0	0.0	0.0	43.1
Miscellaneous Expenditure	25.8	0.0	0.0	25.8	0.5	0.0	0.0	0.0	0.0	0.0	26.3
Total Expenditure	658.4	0.0	0.0	658.4	3.4	0.0	0.0	0.0	0.0	26.4	688.2
Rents & Lettings	(1.1)	0.0	0.0	(1.1)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.2)
Fees & Charges	(10.1)	0.0	0.0	(10.1)	(1.0)	0.0	0.0	0.0	0.0	0.0	(11.1)
Total Income	(11.2)	0.0	0.0	(11.2)	(1.1)	0.0	0.0	0.0	0.0	0.0	(12.3)
Net Expenditure	647.2	0.0	0.0	647.2	2.3	0.0	0.0	0.0	0.0	26.4	675.9

TRANSPORTATION		2024/25				2025/26					
	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	1,526.8	0.0	0.0	1,526.8	0.0	0.0	0.0	0.0	0.0	(41.3)	1,485.5
Property Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	(0.5)	0.0
Supplies and Services	3.0	0.0	0.0	3.0	0.1	0.0	0.0	0.0	0.0	8.9	12.0
Transport Costs	5.8	0.0	0.0	5.8	0.1	0.0	0.0	0.0	0.0	(2.9)	3.0
Administration Costs	6.7	0.0	0.0	6.7	0.1	0.0	0.0	0.0	0.0	6.3	13.1
Apportioned Costs	43.4	0.0	0.0	43.4	0.0	0.0	0.0	0.0	0.0	9.6	53.0
Third Party Payments	17,504.8	0.0	0.0	17,504.8	350.0	0.0	0.0	0.0	4,975.0	(3,592.4)	19,237.4
Total Expenditure	19,091.0	0.0	0.0	19,091.0	350.3	0.0	0.0	0.0	4,975.0	(3,612.3)	20,804.0
Other Grants & Reimbursements	(15,829.0)	0.0	0.0	(15,829.0)	0.0	0.0	0.0	0.0	(4,975.0)	0.0	(20,804.0)
Total Income	(15,829.0)	0.0	0.0	(15,829.0)	0.0	0.0	0.0	0.0	(4,975.0)	0.0	(20,804.0)
Net Expenditure	3,262.0	0.0	0.0	3,262.0	350.3	0.0	0.0	0.0	0.0	(3,612.3)	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	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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	0.0	0.0

TRANSPORTATION	2024/25				2025/26						
	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	2,158.5	0.0	0.0	2,158.5	0.0	0.0	0.0	0.0	0.0	(0.1)	2,158.4
Property Costs	87.0	0.0	0.0	87.0	1.8	0.0	0.0	0.0	0.0	0.3	89.1
Supplies and Services	22.5	0.0	0.0	22.5	0.5	0.0	0.0	0.0	0.0	8.9	31.9
Transport Costs	26.3	0.0	0.0	26.3	0.5	0.0	0.0	0.0	0.0	(2.4)	24.4
Administration Costs	59.1	0.0	0.0	59.1	1.2	0.0	0.0	0.0	0.0	5.7	66.0
Apportioned Costs	163.2	0.0	0.0	163.2	0.0	0.0	0.0	0.0	0.0	14.1	177.3
Third Party Payments	20,789.0	0.0	0.0	20,789.0	415.7	0.0	69.5	0.0	4,975.0	(3,592.2)	22,657.0
Miscellaneous Expenditure	28.9	0.0	0.0	28.9	0.6	0.0	0.0	0.0	0.0	0.0	29.5
Total Expenditure	23,334.5	0.0	0.0	23,334.5	420.3	0.0	69.5	0.0	4,975.0	(3,565.7)	25,233.6
Other Grants & Reimbursements	(15,829.0)	0.0	0.0	(15,829.0)	0.0	0.0	0.0	0.0	(4,975.0)	0.0	(20,804.0)
Rents & Lettings	(22.6)	0.0	0.0	(22.6)	(2.2)	0.0	0.0	0.0	0.0	0.0	(24.8)
Fees & Charges	(10.1)	0.0	0.0	(10.1)	(1.0)	0.0	0.0	0.0	0.0	0.0	(11.1)
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	(15,870.9)	0.0	0.0	(15,870.9)	(4.1)	0.0	0.0	0.0	(4,975.0)	0.0	(20,850.0)
Net Expenditure	7,463.6	0.0	0.0	7,463.6	416.2	0.0	69.5	0.0	0.0	(3,565.7)	4,383.6

OPERATIONAL ENVIRONMENTAL		2024/25				2025/26					
	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	4.6	0.0	0.0	4.6	0.0	0.0	0.0	0.0	0.0	0.1	4.7
Property Costs	66.6	0.0	0.0	66.6	1.3	0.0	0.0	0.0	0.0	0.0	67.9
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	24.9	0.0	0.0	24.9	0.6	0.0	0.0	0.0	0.0	0.7	26.2
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	8.2	0.0	0.0	8.2	0.0	0.0	0.0	0.0	0.0	0.3	8.5
Third Party Payments	13.1	0.0	0.0	13.1	0.3	0.0	0.0	0.0	0.0	0.0	13.4
Miscellaneous Expenditure	200.7	0.0	0.0	200.7	3.9	0.0	0.0	0.0	0.0	21.8	226.4
Total Expenditure	321.5	0.0	0.0	321.5	6.1	0.0	0.0	0.0	0.0	22.9	350.5
Sales	(100.7)	0.0	0.0	(100.7)	(10.1)	0.0	0.0	0.0	0.0	0.0	(110.8)
Fees & Charges	(131.8)	0.0	0.0	(131.8)	(13.2)	0.0	0.0	0.0	0.0	0.0	(145.0)
Total Income	(232.5)	0.0	0.0	(232.5)	(23.3)	0.0	0.0	0.0	0.0	0.0	(255.8)
Net Expenditure	89.0	0.0	0.0	89.0	(17.2)	0.0	0.0	0.0	0.0	22.9	94.7
28C REFUSE COLLECTION											
Property Costs	54.1	0.0	(6.4)	54.1	1.1	0.0	0.0	0.0	0.0	0.0	55.2
Supplies and Services	108.4	0.0	28.4	108.4	2.2	0.0	0.0	0.0	0.0	0.0	110.6
Transport Costs	320.6	0.0	127.0	320.6	6.4	0.0	0.0	0.0	0.0	20.2	347.2
Administration Costs	6.1	0.0	0.0	6.1	0.1	0.0	0.0	0.0	0.0	(0.2)	6.0
Apportioned Costs	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Third Party Payments	121.1	0.0	20.0	121.1	2.4	0.0	0.0	(0.7)	0.0	0.0	122.8
Miscellaneous Expenditure	1,023.3	0.0	47.0	1,023.3	20.5	0.0	0.0	0.0	0.0	80.0	1,123.8
Total Expenditure	1,634.7	0.0	216.0	1,634.7	32.7	0.0	0.0	(0.7)	0.0	100.0	1,766.7
Fees & Charges	(1,010.9)	0.0	(276.0)	(1,010.9)	(101.0)	0.0	0.0	0.0	0.0	0.0	(1,111.9)
Total Income	(1,010.9)	0.0	(276.0)	(1,010.9)	(101.0)	0.0	0.0	0.0	0.0	0.0	(1,111.9)
Net Expenditure	623.8	0.0	(60.0)	623.8	(68.3)	0.0	0.0	(0.7)	0.0	100.0	654.8

OPERATIONAL ENVIRONMENTAL											
	2024/25				2025/26						
	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	92.6	0.0	0.0	92.6	1.8	0.0	0.0	0.0	0.0	0.1	94.5
Supplies and Services	21.2	0.0	0.0	21.2	0.4	0.0	0.0	0.0	0.0	0.0	21.6
Transport Costs	613.0	0.0	0.0	613.0	12.2	0.0	0.0	0.0	0.0	(1.0)	624.2
Administration Costs	2.9	0.0	0.0	2.9	0.0	0.0	0.0	0.0	0.0	(0.3)	2.6
Apportioned Costs	20.3	0.0	0.0	20.3	0.0	0.0	0.0	0.0	0.0	0.8	21.1
Third Party Payments	678.8	0.0	120.0	678.8	13.6	0.0	0.0	0.0	0.0	0.0	692.4
Miscellaneous Expenditure	493.9	0.0	(70.8)	493.9	9.8	0.0	0.0	0.0	0.0	29.2	532.9
Total Expenditure	1,922.7	0.0	49.2	1,922.7	37.8	0.0	0.0	0.0	0.0	28.8	1,989.3
Sales	(68.2)	0.0	0.0	(68.2)	(6.8)	0.0	0.0	0.0	0.0	0.0	(75.0)
Fees & Charges	(419.8)	0.0	10.8	(419.8)	(42.0)	0.0	0.0	0.0	0.0	0.0	(461.8)
Total Income	(488.0)	0.0	10.8	(488.0)	(48.8)	0.0	0.0	0.0	0.0	0.0	(536.8)
Net Expenditure	1,434.7	0.0	60.0	1,434.7	(11.0)	0.0	0.0	0.0	0.0	28.8	1,452.5
28F RECYCLING											
Property Costs	71.0	0.0	0.0	71.0	1.4	0.0	0.0	0.0	0.0	0.0	72.4
Supplies and Services	12.8	0.0	0.0	12.8	0.3	0.0	0.0	0.0	0.0	0.0	13.1
Transport Costs	157.3	0.0	0.0	157.3	3.2	0.0	0.0	0.0	0.0	5.0	165.5
Administration Costs	2.9	0.0	0.0	2.9	0.1	0.0	0.0	0.0	0.0	(0.1)	2.9
Third Party Payments	36.7	0.0	0.0	36.7	0.7	0.0	0.0	0.0	0.0	1.1	38.5
Miscellaneous Expenditure	404.4	0.0	0.0	404.4	8.1	0.0	0.0	0.0	0.0	42.5	455.0
Total Expenditure	685.1	0.0	0.0	685.1	13.8	0.0	0.0	0.0	0.0	48.5	747.4
Sales	(72.0)	0.0	0.0	(72.0)	(7.2)	0.0	0.0	0.0	0.0	0.0	(79.2)
Fees & Charges	(27.3)	0.0	0.0	(27.3)	(2.7)	0.0	0.0	0.0	0.0	0.0	(30.0)
Total Income	(99.3)	0.0	0.0	(99.3)	(9.9)	0.0	0.0	0.0	0.0	0.0	(109.2)
Net Expenditure	585.8	0.0	0.0	585.8	3.9	0.0	0.0	0.0	0.0	48.5	638.2

OPERATIONAL ENVIRONMENTAL		2024/25				2025/26					
	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	22.4	0.0	0.0	22.4	0.4	0.0	0.0	0.0	0.0	0.0	22.8
Supplies and Services	18.5	0.0	0.0	18.5	0.4	0.0	0.0	0.0	0.0	0.0	18.9
Transport Costs	95.1	0.0	0.0	95.1	1.9	0.0	0.0	0.0	0.0	5.6	102.6
Third Party Payments	5.4	0.0	0.0	5.4	0.1	0.0	0.0	0.0	0.0	0.0	5.5
Miscellaneous Expenditure	333.5	0.0	0.0	333.5	6.6	0.0	0.0	0.0	0.0	25.3	365.4
Total Expenditure	474.9	0.0	0.0	474.9	9.4	0.0	0.0	0.0	0.0	30.9	515.2
Fees & Charges	(22.1)	0.0	0.0	(22.1)	(2.2)	0.0	0.0	0.0	0.0	0.0	(24.3)
Total Income	(22.1)	0.0	0.0	(22.1)	(2.2)	0.0	0.0	0.0	0.0	0.0	(24.3)
Net Expenditure	452.8	0.0	0.0	452.8	7.2	0.0	0.0	0.0	0.0	30.9	490.9
28K ENVIRONMENTAL HOLDING ACCOUNT											
Staff Costs	2,153.9	0.0	0.0	2,153.9	0.0	0.0	0.0	0.0	0.0	204.3	2,358.2
Supplies and Services	16.0	0.0	0.0	16.0	0.3	0.0	0.0	0.0	0.0	0.0	16.3
Transport Costs	17.0	0.0	0.0	17.0	0.3	0.0	0.0	0.0	0.0	5.7	23.0
Administration Costs	22.1	0.0	0.0	22.1	0.4	0.0	0.0	0.0	0.0	(0.1)	22.4
Apportioned Costs	265.2	0.0	0.0	265.2	0.0	0.0	0.0	0.0	0.0	0.0	265.2
Total Expenditure	2,474.2	0.0	0.0	2,474.2	1.0	0.0	0.0	0.0	0.0	209.9	2,685.1
Other Grants & Reimbursements	(2,474.2)	0.0	0.0	(2,474.2)	(1.0)	0.0	0.0	0.0	0.0	(209.9)	(2,685.1)
Total Income	(2,474.2)	0.0	0.0	(2,474.2)	(1.0)	0.0	0.0	0.0	0.0	(209.9)	(2,685.1)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

OPERATIONAL ENVIRONMENTAL	2024/25				2025/26						
	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	2,158.5	0.0	0.0	2,158.5	0.0	0.0	0.0	0.0	0.0	204.4	2,362.9
Property Costs	306.7	0.0	(6.4)	306.7	6.0	0.0	0.0	0.0	0.0	0.1	312.8
Supplies and Services	179.4	0.0	28.4	179.4	3.6	0.0	0.0	0.0	0.0	0.0	183.0
Transport Costs	1,227.9	0.0	127.0	1,227.9	24.6	0.0	0.0	0.0	0.0	36.2	1,288.7
Administration Costs	34.9	0.0	0.0	34.9	0.6	0.0	0.0	0.0	0.0	(0.7)	34.8
Apportioned Costs	294.8	0.0	0.0	294.8	0.0	0.0	0.0	0.0	0.0	1.1	295.9
Third Party Payments	855.1	0.0	140.0	855.1	17.1	0.0	0.0	(0.7)	0.0	1.1	872.6
Miscellaneous Expenditure	2,455.8	0.0	(23.8)	2,455.8	48.9	0.0	0.0	0.0	0.0	198.8	2,703.5
Total Expenditure	7,513.1	0.0	265.2	7,513.1	100.8	0.0	0.0	(0.7)	0.0	441.0	8,054.2
Other Grants & Reimbursements	(2,474.2)	0.0	0.0	(2,474.2)	(1.0)	0.0	0.0	0.0	0.0	(209.9)	(2,685.1)
Sales	(240.9)	0.0	0.0	(240.9)	(24.1)	0.0	0.0	0.0	0.0	0.0	(265.0)
Fees & Charges	(1,611.9)	0.0	(265.2)	(1,611.9)	(161.1)	0.0	0.0	0.0	0.0	0.0	(1,773.0)
Total Income	(4,327.0)	0.0	(265.2)	(4,327.0)	(186.2)	0.0	0.0	0.0	0.0	(209.9)	(4,723.1)
Net Expenditure	3,186.1	0.0	0.0	3,186.1	(85.4)	0.0	0.0	(0.7)	0.0	231.1	3,331.1

E/H & TRADING STANDARDS	2024/25				2025/26						
	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	518.9	0.0	0.0	518.9	0.0	0.0	50.0	0.0	0.0	28.7	597.6
Supplies and Services	39.0	0.0	0.0	39.0	0.8	0.0	0.0	0.0	0.0	0.0	39.8
Transport Costs	15.8	0.0	0.0	15.8	0.3	0.0	0.0	0.0	0.0	0.1	16.2
Administration Costs	10.1	0.0	0.0	10.1	0.2	0.0	0.0	0.0	0.0	(0.4)	9.9
Apportioned Costs	149.6	0.0	0.0	149.6	0.0	0.0	0.0	0.0	0.0	5.8	155.4
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	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Total Expenditure	735.7	0.0	0.0	735.7	1.3	0.0	50.0	0.0	0.0	34.2	821.2
Fees & Charges	(35.9)	0.0	0.0	(35.9)	(3.6)	0.0	0.0	0.0	0.0	0.0	(39.5)
Total Income	(35.9)	0.0	0.0	(35.9)	(3.6)	0.0	0.0	0.0	0.0	0.0	(39.5)
Net Expenditure	699.8	0.0	0.0	699.8	(2.3)	0.0	50.0	0.0	0.0	34.2	781.7
29B TRADING STANDARDS											
Staff Costs	256.6	0.0	0.0	256.6	0.0	0.0	0.0	0.0	0.0	18.5	275.1
Property Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Supplies and Services	4.1	0.0	0.0	4.1	0.1	0.0	0.0	0.0	0.0	0.0	4.2
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	4.3	0.0	0.0	4.3	0.1	0.0	0.0	0.0	0.0	(0.1)	4.3
Apportioned Costs	45.5	0.0	0.0	45.5	0.0	0.0	0.0	0.0	0.0	1.8	47.3
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
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	313.4	0.0	0.0	313.4	0.2	0.0	0.0	0.0	0.0	20.2	333.8
Fees & Charges	(7.4)	0.0	0.0	(7.4)	(0.7)	0.0	0.0	0.0	0.0	0.0	(8.1)
Total Income	(7.4)	0.0	0.0	(7.4)	(0.7)	0.0	0.0	0.0	0.0	0.0	(8.1)
Net Expenditure	306.0	0.0	0.0	306.0	(0.5)	0.0	0.0	0.0	0.0	20.2	325.7

E/H & TRADING STANDARDS	2024/25				2025/26						
	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	115.2	0.0	0.0	115.2	2.2	0.0	0.0	0.0	0.0	3.7	121.1
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	116.8	0.0	0.0	116.8	2.2	0.0	0.0	0.0	0.0	3.7	122.7
Net Expenditure	116.8	0.0	0.0	116.8	2.2	0.0	0.0	0.0	0.0	3.7	122.7
SERVICE AREA SUMMARY											
Staff Costs	775.5	0.0	0.0	775.5	0.0	0.0	50.0	0.0	0.0	47.2	872.7
Property Costs	115.5	0.0	0.0	115.5	2.2	0.0	0.0	0.0	0.0	3.7	121.4
Supplies and Services	44.4	0.0	0.0	44.4	0.9	0.0	0.0	0.0	0.0	0.0	45.3
Transport Costs	16.7	0.0	0.0	16.7	0.3	0.0	0.0	0.0	0.0	0.1	17.1
Administration Costs	14.4	0.0	0.0	14.4	0.3	0.0	0.0	0.0	0.0	(0.5)	14.2
Apportioned Costs	195.1	0.0	0.0	195.1	0.0	0.0	0.0	0.0	0.0	7.6	202.7
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	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Total Expenditure	1,165.9	0.0	0.0	1,165.9	3.7	0.0	50.0	0.0	0.0	58.1	1,277.7
Fees & Charges	(43.3)	0.0	0.0	(43.3)	(4.3)	0.0	0.0	0.0	0.0	0.0	(47.6)
Total Income	(43.3)	0.0	0.0	(43.3)	(4.3)	0.0	0.0	0.0	0.0	0.0	(47.6)
Net Expenditure	1,122.6	0.0	0.0	1,122.6	(0.6)	0.0	50.0	0.0	0.0	58.1	1,230.1

OTHER HOUSING		2024/25				2025/26					
	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	74.7	0.0	0.0	74.7	0.0	0.0	0.0	0.0	0.0	7.2	81.9
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	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Total Expenditure	76.0	0.0	0.0	76.0	0.0	0.0	0.0	0.0	0.0	7.2	83.2
Net Expenditure	76.0	0.0	0.0	76.0	0.0	0.0	0.0	0.0	0.0	7.2	83.2
30B HOMELESSNESS											
Staff Costs	432.1	0.0	0.0	432.1	0.0	0.0	0.0	(19.8)	0.0	15.7	428.0
Property Costs	516.4	0.0	0.0	516.4	10.3	0.0	0.0	0.0	0.0	0.1	526.8
Supplies and Services	3.3	0.0	0.0	3.3	0.0	0.0	0.0	0.0	0.0	0.0	3.3
Transport Costs	2.3	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0	0.0	2.3
Administration Costs	8.1	0.0	0.0	8.1	0.2	0.0	0.0	0.0	0.0	0.0	8.3
Apportioned Costs	24.0	0.0	0.0	24.0	0.0	0.0	0.0	0.0	0.0	0.9	24.9
Third Party Payments	28.0	0.0	0.0	28.0	0.6	0.0	0.0	0.0	0.0	0.0	28.6
Transfer Payments	349.9	0.0	0.0	349.9	7.0	0.0	0.0	0.0	0.0	16.5	373.4
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	1,364.6	0.0	0.0	1,364.6	18.1	0.0	0.0	(19.8)	0.0	33.2	1,396.1
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	(0.6)	0.0	0.0	(0.6)	(0.1)	0.0	0.0	0.0	0.0	0.0	(0.7)
Total Income	(246.6)	0.0	0.0	(246.6)	(0.1)	0.0	0.0	0.0	0.0	0.0	(246.7)
Net Expenditure	1,118.0	0.0	0.0	1,118.0	18.0	0.0	0.0	(19.8)	0.0	33.2	1,149.4
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	14.3	0.0	0.0	14.3	0.0	0.0	0.0	0.0	0.0	0.6	14.9
Total Expenditure	15.7	0.0	0.0	15.7	0.0	0.0	0.0	0.0	0.0	0.6	16.3
Fees & Charges	(3.1)	0.0	0.0	(3.1)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.4)
Total Income	(3.1)	0.0	0.0	(3.1)	(0.3)	0.0	0.0	0.0	0.0	0.0	(3.4)
Net Expenditure	12.6	0.0	0.0	12.6	(0.3)	0.0	0.0	0.0	0.0	0.6	12.9

OTHER HOUSING		2024/25				2025/26					
	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	43.5	0.0	0.0	43.5	0.0	0.0	0.0	0.0	0.0	3.2	46.7
Total Expenditure	43.5	0.0	0.0	43.5	0.0	0.0	0.0	0.0	0.0	3.2	46.7
Net Expenditure	43.5	0.0	0.0	43.5	0.0	0.0	0.0	0.0	0.0	3.2	46.7
30F GARAGES											
Property Costs	22.2	0.0	0.0	22.2	0.5	0.0	0.0	0.0	0.0	0.0	22.7
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	22.7	0.0	0.0	22.7	0.5	0.0	0.0	0.0	0.0	0.0	23.2
Rents & Lettings	(125.8)	0.0	0.0	(125.8)	(12.6)	0.0	0.0	0.0	0.0	0.0	(138.4)
Total Income	(125.8)	0.0	0.0	(125.8)	(12.6)	0.0	0.0	0.0	0.0	0.0	(138.4)
Net Expenditure	(103.1)	0.0	0.0	(103.1)	(12.1)	0.0	0.0	0.0	0.0	0.0	(115.2)
30G MISCELLANEOUS											
Staff Costs	41.8	0.0	0.0	41.8	0.0	0.0	0.0	0.0	0.0	4.9	46.7
Supplies and Services	55.7	0.0	0.0	55.7	1.1	0.0	0.0	0.0	0.0	0.0	56.8
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	1.9	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0	0.0	1.9
Apportioned Costs	160.9	0.0	0.0	160.9	0.0	0.0	0.0	0.0	0.0	6.2	167.1
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	263.8	0.0	0.0	263.8	1.1	0.0	0.0	0.0	0.0	11.1	276.0
Net Expenditure	263.8	0.0	0.0	263.8	1.1	0.0	0.0	0.0	0.0	11.1	276.0
30H HOUSING BENEFIT											
Supplies and Services	9.5	0.0	0.0	9.5	0.1	0.0	0.0	0.0	0.0	0.0	9.6
Administration Costs	0.1	0.0	0.0	0.1	0.0	0.0	16.6	0.0	0.0	0.0	16.7
Apportioned Costs	99.0	0.0	0.0	99.0	0.0	0.0	0.0	0.0	0.0	4.4	103.4
Third Party Payments	199.5	0.0	0.0	199.5	4.0	0.0	0.0	0.0	(5.0)	(39.9)	158.6
Transfer Payments	2,931.5	0.0	0.0	2,931.5	0.0	0.0	0.0	0.0	0.0	(228.0)	2,703.5
Total Expenditure	3,239.6	0.0	0.0	3,239.6	4.1	0.0	16.6	0.0	(5.0)	(263.5)	2,991.8
Government Grants	(2,873.7)	0.0	0.0	(2,873.7)	0.0	0.0	0.0	0.0	0.0	106.2	(2,767.5)
Total Income	(2,873.7)	0.0	0.0	(2,873.7)	0.0	0.0	0.0	0.0	0.0	106.2	(2,767.5)
Net Expenditure	365.9	0.0	0.0	365.9	4.1	0.0	16.6	0.0	(5.0)	(157.3)	224.3

OTHER HOUSING		2024/25				2025/26					
	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	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
Fees & Charges	(27.3)	0.0	0.0	(27.3)	(2.7)	0.0	0.0	0.0	0.0	0.0	(30.0)
Total Income	(27.3)	0.0	0.0	(27.3)	(2.7)	0.0	0.0	0.0	0.0	0.0	(30.0)
Net Expenditure	(26.3)	0.0	0.0	(26.3)	(2.7)	0.0	0.0	0.0	0.0	0.0	(29.0)
30L CARE & REPAIR											
Third Party Payments	343.9	0.0	0.0	343.9	6.9	0.0	0.0	0.0	0.0	0.0	350.8
Transfer Payments	51.1	0.0	0.0	51.1	1.0	0.0	0.0	0.0	0.0	0.0	52.1
Total Expenditure	395.0	0.0	0.0	395.0	7.9	0.0	0.0	0.0	0.0	0.0	402.9
Net Expenditure	395.0	0.0	0.0	395.0	7.9	0.0	0.0	0.0	0.0	0.0	402.9
30M SHELTERED HOUSING											
Staff Costs	155.1	0.0	0.0	155.1	0.0	0.0	0.0	0.0	0.0	16.5	171.6
Property Costs	16.4	0.0	0.0	16.4	0.3	0.0	0.0	0.0	0.0	0.0	16.7
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	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	(0.1)	1.4
Total Expenditure	174.0	0.0	0.0	174.0	0.3	0.0	0.0	0.0	0.0	16.4	190.7
Net Expenditure	174.0	0.0	0.0	174.0	0.3	0.0	0.0	0.0	0.0	16.4	190.7
30N STUDENT ACCOMMODATION											
Property Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Supplies and Services	4.5	0.0	0.0	4.5	0.1	0.0	0.0	0.0	0.0	0.0	4.6
Total Expenditure	6.6	0.0	0.0	6.6	0.1	0.0	0.0	0.0	0.0	0.0	6.7
Rents & Lettings	(30.4)	0.0	0.0	(30.4)	(3.0)	0.0	0.0	0.0	0.0	0.0	(33.4)
Total Income	(30.4)	0.0	0.0	(30.4)	(3.0)	0.0	0.0	0.0	0.0	0.0	(33.4)
Net Expenditure	(23.8)	0.0	0.0	(23.8)	(2.9)	0.0	0.0	0.0	0.0	0.0	(26.7)

OTHER HOUSING	2024/25				2025/26						
	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	747.2	0.0	0.0	747.2	0.0	0.0	0.0	(19.8)	0.0	47.5	774.9
Property Costs	557.1	0.0	0.0	557.1	11.1	0.0	0.0	0.0	0.0	0.1	568.3
Supplies and Services	75.0	0.0	0.0	75.0	1.3	0.0	0.0	0.0	0.0	0.0	76.3
Transport Costs	5.4	0.0	0.0	5.4	0.0	0.0	0.0	0.0	0.0	0.0	5.4
Administration Costs	12.4	0.0	0.0	12.4	0.2	0.0	16.6	0.0	0.0	(0.1)	29.1
Apportioned Costs	299.7	0.0	0.0	299.7	0.0	0.0	0.0	0.0	0.0	12.1	311.8
Third Party Payments	572.7	0.0	0.0	572.7	11.5	0.0	0.0	0.0	(5.0)	(39.9)	539.3
Transfer Payments	3,332.5	0.0	0.0	3,332.5	8.0	0.0	0.0	0.0	0.0	(211.5)	3,129.0
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	5,602.5	0.0	0.0	5,602.5	32.1	0.0	16.6	(19.8)	(5.0)	(191.8)	5,434.6
Government Grants	(2,873.7)	0.0	0.0	(2,873.7)	0.0	0.0	0.0	0.0	0.0	106.2	(2,767.5)
Rents & Lettings	(402.2)	0.0	0.0	(402.2)	(15.6)	0.0	0.0	0.0	0.0	0.0	(417.8)
Fees & Charges	(31.0)	0.0	0.0	(31.0)	(3.1)	0.0	0.0	0.0	0.0	0.0	(34.1)
Total Income	(3,306.9)	0.0	0.0	(3,306.9)	(18.7)	0.0	0.0	0.0	0.0	106.2	(3,219.4)
Net Expenditure	2,295.6	0.0	0.0	2,295.6	13.4	0.0	16.6	(19.8)	(5.0)	(85.6)	2,215.2

ECONOMIC DEVELOPMENT	2024/25				2025/26						
	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	760.0	0.0	0.0	760.0	0.0	0.0	0.0	(45.0)	0.0	129.6	844.6
Supplies and Services	28.7	0.0	0.0	28.7	0.6	0.0	0.0	(5.9)	0.0	0.0	23.4
Transport Costs	6.5	0.0	0.0	6.5	0.1	0.0	0.0	0.0	0.0	0.0	6.6
Administration Costs	11.4	0.0	0.0	11.4	0.2	0.0	0.0	0.0	0.0	(0.3)	11.3
Apportioned Costs	199.2	0.0	0.0	199.2	0.0	0.0	0.0	0.0	0.0	7.7	206.9
Third Party Payments	3.5	0.0	0.0	3.5	0.1	0.0	0.0	0.0	0.0	0.0	3.6
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	1,011.8	0.0	0.0	1,011.8	1.0	0.0	0.0	(50.9)	0.0	137.0	1,098.9
Other Grants & Reimbursements	(6.5)	0.0	0.0	(6.5)	0.0	0.0	0.0	0.0	0.0	(40.2)	(46.7)
Total Income	(6.5)	0.0	0.0	(6.5)	0.0	0.0	0.0	0.0	0.0	(40.2)	(46.7)
Net Expenditure	1,005.3	0.0	0.0	1,005.3	1.0	0.0	0.0	(50.9)	0.0	96.8	1,052.2
33B BUSINESS GATEWAY											
Staff Costs	105.9	0.0	0.0	105.9	0.0	0.0	0.0	0.0	0.0	8.0	113.9
Property Costs	19.1	0.0	0.0	19.1	0.4	0.0	0.0	(19.1)	0.0	0.0	0.4
Supplies and Services	50.7	0.0	0.0	50.7	1.0	0.0	0.0	0.0	0.0	0.0	51.7
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	9.8	0.0	0.0	9.8	0.2	0.0	0.0	0.0	0.0	0.0	10.0
Total Expenditure	186.2	0.0	0.0	186.2	1.6	0.0	0.0	(19.1)	0.0	8.0	176.7
Net Expenditure	186.2	0.0	0.0	186.2	1.6	0.0	0.0	(19.1)	0.0	8.0	176.7
33C EEC EXPENDITURE											
Supplies and Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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	106.1	0.0	0.0	106.1	0.0	0.0	0.0	0.0	0.0	4.3	110.4
Net Expenditure	106.1	0.0	0.0	106.1	0.0	0.0	0.0	0.0	0.0	(50.9)	55.2

ECONOMIC DEVELOPMENT	2024/25				2025/26						
	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	92.4	0.0	0.0	92.4	0.0	0.0	0.0	0.0	0.0	7.6	100.0
Total Expenditure	92.4	0.0	0.0	92.4	0.0	0.0	0.0	0.0	0.0	7.6	100.0
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	68.0	0.0	0.0	68.0	0.0	0.0	0.0	0.0	0.0	7.6	75.6
33E REGENERATION											
Supplies and Services	7.4	0.0	0.0	7.4	0.2	0.0	0.0	(7.6)	0.0	0.0	0.0
Transport Costs	5.7	0.0	0.0	5.7	0.2	0.0	0.0	(5.9)	0.0	0.0	0.0
Administration Costs	2.9	0.0	0.0	2.9	0.0	0.0	0.0	(2.9)	0.0	0.0	0.0
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0
Total Expenditure	17.0	0.0	0.0	17.0	0.4	0.0	0.0	(17.4)	0.0	78.3	78.3
Net Expenditure	17.0	0.0	0.0	17.0	0.4	0.0	0.0	(17.4)	0.0	0.0	0.0
33I TOURISM											
Third Party Payments	115.9	0.0	0.0	115.9	2.3	0.0	0.0	(2.3)	0.0	0.0	115.9
Total Expenditure	115.9	0.0	0.0	115.9	2.3	0.0	0.0	(2.3)	0.0	0.0	115.9
Net Expenditure	115.9	0.0	0.0	115.9	2.3	0.0	0.0	(2.3)	0.0	0.0	115.9
33J ECONOMIC DEVELOPMENT GRANTS											
Transfer Payments	300.4	0.0	0.0	300.4	6.0	0.0	0.0	0.0	0.0	0.0	306.4
Total Expenditure	300.4	0.0	0.0	300.4	6.0	0.0	0.0	0.0	0.0	0.0	306.4
Net Expenditure	300.4	0.0	0.0	300.4	6.0	0.0	0.0	0.0	0.0	0.0	306.4
33K OTHER ECONOMIC DEV. GRANTS											
Supplies and Services	53.6	0.0	0.0	53.6	1.1	0.0	0.0	(29.3)	0.0	0.0	25.4
Transfer Payments	98.2	0.0	0.0	98.2	2.0	0.0	0.0	(2.0)	0.0	0.0	98.2
Total Expenditure	151.8	0.0	0.0	151.8	3.1	0.0	0.0	(31.3)	0.0	0.0	123.6
Net Expenditure	151.8	0.0	0.0	151.8	3.1	0.0	0.0	(31.3)	0.0	0.0	123.6

ECONOMIC DEVELOPMENT	2024/25				2025/26						
	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	1,064.4	0.0	0.0	1,064.4	0.0	0.0	0.0	(45.0)	0.0	227.8	1,247.2
Property Costs	19.1	0.0	0.0	19.1	0.4	0.0	0.0	(19.1)	0.0	0.0	0.4
Supplies and Services	140.4	0.0	0.0	140.4	2.9	0.0	0.0	(42.8)	0.0	0.0	100.5
Transport Costs	12.9	0.0	0.0	12.9	0.3	0.0	0.0	(5.9)	0.0	0.0	7.3
Administration Costs	24.1	0.0	0.0	24.1	0.4	0.0	0.0	(2.9)	0.0	(0.3)	21.3
Apportioned Costs	199.2	0.0	0.0	199.2	0.0	0.0	0.0	0.0	0.0	7.7	206.9
Third Party Payments	120.4	0.0	0.0	120.4	2.4	0.0	0.0	(3.3)	0.0	0.0	119.5
Transfer Payments	401.1	0.0	0.0	401.1	8.0	0.0	0.0	(2.0)	0.0	0.0	407.1
Total Expenditure	1,981.6	0.0	0.0	1,981.6	14.4	0.0	0.0	(121.0)	0.0	235.2	2,110.2
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	(173.7)	(180.2)
Total Income	(30.9)	0.0	0.0	(30.9)	0.0	0.0	0.0	0.0	0.0	(173.7)	(204.6)
Net Expenditure	1,950.7	0.0	0.0	1,950.7	14.4	0.0	0.0	(121.0)	0.0	61.5	1,905.6

PLANNING		2024/25				2025/26					
	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	112.3	0.0	0.0	112.3	0.0	0.0	0.0	0.0	0.0	46.2	158.5
Supplies and Services	23.8	0.0	0.0	23.8	0.5	0.0	0.0	0.0	0.0	(24.3)	0.0
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	3.0	0.0	0.0	3.0	0.1	0.0	0.0	0.0	0.0	(0.6)	2.5
Apportioned Costs	262.5	0.0	0.0	262.5	0.0	0.0	0.0	0.0	0.0	10.1	272.6
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	402.1	0.0	0.0	402.1	0.6	0.0	0.0	0.0	0.0	31.4	434.1
Net Expenditure	402.1	0.0	0.0	402.1	0.6	0.0	0.0	0.0	0.0	31.4	434.1
34B DEVELOPMENT MANAGEMENT											
Staff Costs	544.5	0.0	0.0	544.5	0.0	0.0	0.0	0.0	0.0	87.4	631.9
Supplies and Services	18.6	0.0	0.0	18.6	0.4	0.0	0.0	0.0	0.0	24.3	43.3
Transport Costs	5.5	0.0	0.0	5.5	0.1	0.0	0.0	0.0	0.0	0.0	5.6
Administration Costs	29.5	0.0	0.0	29.5	0.6	0.0	0.0	0.0	0.0	(0.1)	30.0
Apportioned Costs	19.9	0.0	0.0	19.9	0.0	0.0	0.0	0.0	0.0	0.8	20.7
Third Party Payments	23.1	0.0	0.0	23.1	0.5	0.0	0.0	0.0	0.0	0.0	23.6
Total Expenditure	641.1	0.0	0.0	641.1	1.6	0.0	0.0	0.0	0.0	112.4	755.1
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	(403.8)	0.0	0.0	(403.8)	0.0	0.0	0.0	0.0	0.0	0.0	(403.8)
Total Income	(403.9)	0.0	0.0	(403.9)	0.0	0.0	0.0	0.0	0.0	0.0	(403.9)
Net Expenditure	237.2	0.0	0.0	237.2	1.6	0.0	0.0	0.0	0.0	112.4	351.2
34C DEVELOPMENT PLANNING											
Staff Costs	598.3	0.0	0.0	598.3	0.0	0.0	0.0	0.0	0.0	(19.5)	578.8
Property Costs	3.0	0.0	0.0	3.0	0.1	0.0	0.0	0.0	0.0	0.2	3.3
Supplies and Services	144.7	(130.0)	0.0	14.7	0.3	0.0	0.0	0.0	0.0	0.0	15.0
Transport Costs	5.9	0.0	0.0	5.9	0.2	0.0	0.0	0.0	0.0	(2.6)	3.5
Administration Costs	5.3	0.0	0.0	5.3	0.1	0.0	0.0	0.0	0.0	(0.1)	5.3
Apportioned Costs	42.9	0.0	0.0	42.9	0.0	0.0	0.0	0.0	0.0	1.7	44.6
Third Party Payments	13.6	0.0	0.0	13.6	0.3	0.0	0.0	0.0	0.0	0.0	13.9
Total Expenditure	813.7	(130.0)	0.0	683.7	1.0	0.0	0.0	0.0	0.0	(20.3)	664.4
Other Grants & Reimbursements	(158.0)	130.0	0.0	(28.0)	0.0	0.0	0.0	0.0	0.0	0.0	(28.0)
Total Income	(233.0)	161.2	0.0	(71.8)	0.0	0.0	0.0	0.0	0.0	(31.2)	(103.0)
Net Expenditure	580.7	31.2	0.0	611.9	1.0	0.0	0.0	0.0	0.0	(51.5)	561.4

PLANNING	2024/25				2025/26						
	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	401.5	0.0	0.0	401.5	0.0	0.0	0.0	0.0	0.0	32.4	433.9
Supplies and Services	5.0	0.0	0.0	5.0	0.1	0.0	0.0	0.0	0.0	0.0	5.1
Transport Costs	7.1	0.0	0.0	7.1	0.1	0.0	0.0	0.0	0.0	0.1	7.3
Administration Costs	5.0	0.0	0.0	5.0	0.1	0.0	0.0	0.0	0.0	(0.1)	5.0
Apportioned Costs	11.6	0.0	0.0	11.6	0.0	0.0	0.0	0.0	0.0	0.4	12.0
Total Expenditure	430.2	0.0	0.0	430.2	0.3	0.0	0.0	0.0	0.0	32.8	463.3
Fees & Charges	(304.7)	0.0	0.0	(304.7)	0.0	0.0	0.0	0.0	0.0	0.0	(304.7)
Total Income	(304.7)	0.0	0.0	(304.7)	0.0	0.0	0.0	0.0	0.0	0.0	(304.7)
Net Expenditure	125.5	0.0	0.0	125.5	0.3	0.0	0.0	0.0	0.0	32.8	158.6
34G ARCHAEOLOGY											
Staff Costs	51.7	0.0	0.0	51.7	0.0	0.0	0.0	0.0	0.0	6.2	57.9
Property Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
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	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	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	55.3	0.0	0.0	55.3	0.0	0.0	0.0	0.0	0.0	6.2	61.5
Net Expenditure	55.3	0.0	0.0	55.3	0.0	0.0	0.0	0.0	0.0	6.2	61.5
SERVICE AREA SUMMARY											
Staff Costs	1,708.3	0.0	0.0	1,708.3	0.0	0.0	0.0	0.0	0.0	152.7	1,861.0
Property Costs	5.1	0.0	0.0	5.1	0.1	0.0	0.0	0.0	0.0	0.2	5.4
Supplies and Services	192.8	(130.0)	0.0	62.8	1.3	0.0	0.0	0.0	0.0	0.0	64.1
Transport Costs	19.3	0.0	0.0	19.3	0.4	0.0	0.0	0.0	0.0	(2.5)	17.2
Administration Costs	43.0	0.0	0.0	43.0	0.9	0.0	0.0	0.0	0.0	(0.9)	43.0
Apportioned Costs	336.9	0.0	0.0	336.9	0.0	0.0	0.0	0.0	0.0	13.0	349.9
Third Party Payments	37.0	0.0	0.0	37.0	0.8	0.0	0.0	0.0	0.0	0.0	37.8
Total Expenditure	2,342.4	(130.0)	0.0	2,212.4	3.5	0.0	0.0	0.0	0.0	162.5	2,378.4
Other Grants & Reimbursements	(158.0)	130.0	0.0	(28.0)	0.0	0.0	0.0	0.0	0.0	0.0	(28.0)
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	(708.5)	0.0	0.0	(708.5)	0.0	0.0	0.0	0.0	0.0	0.0	(708.5)
Total Income	(941.6)	161.2	0.0	(780.4)	0.0	0.0	0.0	0.0	0.0	(31.2)	(811.6)
Net Expenditure	1,400.8	31.2	0.0	1,432.0	3.5	0.0	0.0	0.0	0.0	131.3	1,566.8

OTHER SERVICES	2024/25				2025/26						
	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	711.4	0.0	0.0	711.4	0.0	0.0	0.0	0.0	0.0	121.6	833.0
Supplies and Services	230.5	0.0	0.0	230.5	4.6	0.0	24.7	0.0	0.0	0.0	259.8
Transport Costs	46.1	0.0	0.0	46.1	0.9	0.0	0.0	0.0	0.0	0.0	47.0
Administration Costs	11.1	0.0	0.0	11.1	0.2	0.0	0.0	0.0	0.0	(0.4)	10.9
Apportioned Costs	3,009.0	0.0	0.0	3,009.0	0.0	0.0	0.0	0.0	0.0	116.0	3,125.0
Third Party Payments	38.4	0.0	0.0	38.4	0.8	0.0	0.0	0.0	0.0	0.0	39.2
Total Expenditure	4,046.5	0.0	0.0	4,046.5	6.5	0.0	24.7	0.0	0.0	237.2	4,314.9
Net Expenditure	4,046.5	0.0	0.0	4,046.5	6.5	0.0	24.7	0.0	0.0	142.4	4,220.1
10J CORPORATE PRIORITIES											
Staff Costs	1,332.4	0.0	0.0	1,332.4	8.1	0.0	0.0	(46.2)	0.0	293.1	1,587.4
Property Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Supplies and Services	9.7	0.0	0.0	9.7	0.2	0.0	0.0	0.0	0.0	0.0	9.9
Transport Costs	6.4	0.0	0.0	6.4	0.1	0.0	0.0	0.0	0.0	0.0	6.5
Administration Costs	90.2	0.0	0.0	90.2	1.8	0.0	0.0	0.0	0.0	0.0	92.0
Apportioned Costs	63.2	0.0	0.0	63.2	0.0	0.0	0.0	0.0	0.0	2.4	65.6
Third Party Payments	2.8	0.0	0.0	2.8	0.1	0.0	0.0	0.0	0.0	0.0	2.9
Transfer Payments	95.5	0.0	0.0	95.5	1.9	0.0	0.0	0.0	0.0	0.0	97.4
Total Expenditure	1,602.4	0.0	0.0	1,602.4	12.2	0.0	0.0	(46.2)	0.0	295.5	1,863.9
Fees & Charges	(29.3)	0.0	0.0	(29.3)	(2.9)	0.0	0.0	0.0	0.0	0.0	(32.2)
Total Income	(171.0)	0.0	0.0	(171.0)	(2.9)	0.0	0.0	0.0	0.0	0.0	(173.9)
Net Expenditure	1,431.4	0.0	0.0	1,431.4	9.3	0.0	0.0	(46.2)	0.0	295.5	1,690.0
39A AREA SUPPORT TEAM (CP)											
Staff Costs	16.4	0.0	0.0	16.4	0.0	0.0	0.0	0.0	0.0	1.8	18.2
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	18.9	0.0	0.0	18.9	0.0	0.0	0.0	0.0	0.0	1.8	20.7
Net Expenditure	18.9	0.0	0.0	18.9	0.0	0.0	0.0	0.0	0.0	1.8	20.7

OTHER SERVICES		2024/25				2025/26					
	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	60.8	0.0	0.0	60.8	0.0	0.0	0.0	0.0	0.0	4.7	65.5
Supplies and Services	5.8	0.0	0.0	5.8	0.1	0.0	0.0	(3.1)	0.0	0.0	2.8
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	(0.1)	1.4
Apportioned Costs	23.9	0.0	0.0	23.9	0.0	0.0	0.0	0.0	0.0	0.9	24.8
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	92.9	0.0	0.0	92.9	0.1	0.0	0.0	(3.1)	0.0	5.5	95.4
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	(28.5)	0.0	0.0	(28.5)	(2.9)	0.0	0.0	0.0	0.0	0.0	(31.4)
Total Income	(28.7)	0.0	0.0	(28.7)	(2.9)	0.0	0.0	0.0	0.0	0.0	(31.6)
Net Expenditure	64.2	0.0	0.0	64.2	(2.8)	0.0	0.0	(3.1)	0.0	5.5	63.8
39C MISCELLANEOUS PROPERTY											
Property Costs	105.6	0.0	0.0	105.6	2.1	0.0	0.0	0.0	0.0	0.0	107.7
Supplies and Services	6.8	0.0	0.0	6.8	0.1	0.0	0.0	0.0	0.0	0.0	6.9
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	264.9	0.0	0.0	264.9	0.0	0.0	0.0	0.0	0.0	10.2	275.1
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	378.4	0.0	0.0	378.4	2.2	0.0	0.0	0.0	0.0	10.2	390.8
Rents & Lettings	(107.5)	0.0	0.0	(107.5)	(10.8)	0.0	0.0	0.0	0.0	0.0	(118.3)
Fees & Charges	(21.3)	0.0	0.0	(21.3)	(2.1)	0.0	0.0	0.0	0.0	0.0	(23.4)
Miscellaneous Income	(1.4)	0.0	0.0	(1.4)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.5)
Total Income	(130.2)	0.0	0.0	(130.2)	(13.0)	0.0	0.0	0.0	0.0	0.0	(143.2)
Net Expenditure	248.2	0.0	0.0	248.2	(10.8)	0.0	0.0	0.0	0.0	10.2	247.6
39D PAYMENTS TO JOINT BOARDS											
Third Party Payments	511.3	0.0	0.0	511.3	10.2	0.0	50.0	0.0	4.0	0.0	575.5
Total Expenditure	511.3	0.0	0.0	511.3	10.2	0.0	50.0	0.0	4.0	0.0	575.5
Net Expenditure	511.3	0.0	0.0	511.3	10.2	0.0	50.0	0.0	4.0	0.0	575.5
39F ELECTIONS											
Apportioned Costs	30.9	0.0	0.0	30.9	0.0	0.0	0.0	0.0	0.0	1.2	32.1
Third Party Payments	11.4	0.0	0.0	11.4	0.2	0.0	0.0	0.0	0.0	0.0	11.6
Total Expenditure	42.3	0.0	0.0	42.3	0.2	0.0	0.0	0.0	0.0	1.2	43.7
Net Expenditure	42.3	0.0	0.0	42.3	0.2	0.0	0.0	0.0	0.0	1.2	43.7

OTHER SERVICES		2024/25				2025/26					
	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	81.9	0.0	0.0	81.9	0.0	0.0	0.0	0.0	0.0	44.3	126.2
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	4.3	0.0	0.0	4.3	0.1	0.0	0.0	0.0	0.0	0.0	4.4
Apportioned Costs	28.8	0.0	0.0	28.8	0.0	0.0	0.0	0.0	0.0	1.1	29.9
Total Expenditure	116.4	0.0	0.0	116.4	0.1	0.0	0.0	0.0	0.0	45.4	161.9
Fees & Charges	(101.0)	0.0	0.0	(101.0)	(10.2)	0.0	0.0	0.0	0.0	(45.0)	(156.2)
Total Income	(101.0)	0.0	0.0	(101.0)	(10.2)	0.0	0.0	0.0	0.0	(45.0)	(156.2)
Net Expenditure	15.4	0.0	0.0	15.4	(10.1)	0.0	0.0	0.0	0.0	0.4	5.7
39H PAYMENTS TO THIRD SECTOR											
Supplies and Services	12.7	0.0	0.0	12.7	0.3	0.0	0.0	0.0	0.0	0.0	13.0
Third Party Payments	75.8	0.0	0.0	75.8	1.6	0.0	0.0	0.0	0.0	0.0	77.4
Transfer Payments	113.0	0.0	0.0	113.0	1.9	0.0	0.0	0.0	0.0	0.0	114.9
Total Expenditure	201.5	0.0	0.0	201.5	3.8	0.0	0.0	0.0	0.0	0.0	205.3
Net Expenditure	201.5	0.0	0.0	201.5	3.8	0.0	0.0	0.0	0.0	0.0	205.3
39K PUBLICITY											
Supplies and Services	18.7	0.0	0.0	18.7	0.4	0.0	0.0	0.0	0.0	0.0	19.1
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	21.0	0.0	0.0	21.0	0.4	0.0	0.0	0.0	0.0	0.0	21.4
Net Expenditure	21.0	0.0	0.0	21.0	0.4	0.0	0.0	0.0	0.0	0.0	21.4

OTHER SERVICES		2024/25				2025/26					
	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	5.4	0.0	0.0	5.4	0.1	0.0	0.0	0.0	0.0	(0.5)	5.0
Transport Costs	35.6	(31.1)	0.0	4.5	0.1	0.0	0.0	0.0	0.0	(0.1)	4.5
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	1.9	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0	(0.5)	1.4
Miscellaneous Expenditure	3.9	0.0	0.0	3.9	0.1	0.0	0.0	0.0	0.0	(1.1)	2.9
Total Expenditure	48.0	(31.1)	0.0	16.9	0.3	0.0	0.0	0.0	0.0	(2.2)	15.0
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	33.0	(31.1)	0.0	1.9	0.3	0.0	0.0	0.0	0.0	(2.2)	0.0
39M COMMUNITY COUNCILS											
Staff Costs	112.4	0.0	0.0	112.4	0.0	0.0	0.0	0.0	0.0	48.0	160.4
Property Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Supplies and Services	14.6	0.0	0.0	14.6	0.3	0.0	0.0	0.0	0.0	0.0	14.9
Transport Costs	1.8	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	0.0	1.8
Administration Costs	14.2	0.0	0.0	14.2	0.2	0.0	0.0	0.0	0.0	(0.2)	14.2
Apportioned Costs	155.9	0.0	0.0	155.9	0.0	0.0	0.0	0.0	0.0	6.0	161.9
Transfer Payments	165.8	0.0	0.0	165.8	3.3	0.0	0.0	0.0	0.0	0.0	169.1
Total Expenditure	465.7	0.0	0.0	465.7	3.8	0.0	0.0	0.0	0.0	53.8	523.3
Net Expenditure	465.7	0.0	0.0	465.7	3.8	0.0	0.0	0.0	0.0	53.8	523.3
39S INTEREST ON LOANS AND BALANCES											
Interest & Loans	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
Total Income	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
Net Expenditure	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
39T MISCELLANEOUS											
Supplies and Services	(512.5)	615.9	0.0	103.4	2.1	0.0	0.0	0.0	0.0	(8.8)	96.7
Third Party Payments	3.0	0.0	0.0	3.0	0.1	0.0	0.0	0.0	0.0	238.6	241.7
Total Expenditure	(509.5)	615.9	0.0	106.4	2.2	0.0	0.0	0.0	0.0	229.8	338.4
Miscellaneous Income	(1.4)	0.0	0.0	(1.4)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.5)
Total Income	(1.4)	0.0	0.0	(1.4)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.5)
Net Expenditure	(510.9)	615.9	0.0	105.0	2.1	0.0	0.0	0.0	0.0	229.8	336.9

OTHER SERVICES		2024/25				2025/26					
	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	18.8	0.0	0.0	18.8	0.4	0.0	0.0	0.0	0.0	0.0	19.2
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	24.3	0.0	0.0	24.3	0.5	0.0	30.0	0.0	0.0	0.0	54.8
Apportioned Costs	394.8	0.0	0.0	394.8	0.0	0.0	0.0	0.0	0.0	16.3	411.1
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	244.7	0.0	0.0	244.7	4.9	0.0	0.0	0.0	0.0	0.0	249.6
Total Expenditure	683.6	0.0	0.0	683.6	5.8	0.0	30.0	0.0	0.0	16.3	735.7
Fees & Charges	(90.7)	0.0	0.0	(90.7)	(9.1)	0.0	0.0	0.0	0.0	0.0	(99.8)
Total Income	(90.7)	0.0	0.0	(90.7)	(9.1)	0.0	0.0	0.0	0.0	0.0	(99.8)
Net Expenditure	592.9	0.0	0.0	592.9	(3.3)	0.0	30.0	0.0	0.0	16.3	635.9
39Y FINANCE CHARGES											
Apportioned Costs	138.2	0.0	0.0	138.2	0.0	0.0	0.0	0.0	0.0	61.8	200.0
Loan Charges	3,500.0	0.0	0.0	3,500.0	70.0	0.0	0.0	0.0	0.0	(270.0)	3,300.0
Total Expenditure	3,638.2	0.0	0.0	3,638.2	70.0	0.0	0.0	0.0	0.0	(208.2)	3,500.0
Net Expenditure	3,638.2	0.0	0.0	3,638.2	70.0	0.0	0.0	0.0	0.0	(208.2)	3,500.0
39U MOVEMENT IN RESERVES											
Miscellaneous Expenditure	447.3	0.0	(447.3)	0.0	0.0	0.0	0.0	0.0	0.0	763.4	763.4
Total Expenditure	447.3	0.0	(447.3)	0.0	0.0	0.0	0.0	0.0	0.0	763.4	763.4
Net Expenditure	447.3	0.0	(447.3)	0.0	0.0	0.0	0.0	0.0	0.0	763.4	763.4

OTHER SERVICES	2024/25				2025/26						
	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	2,315.3	0.0	0.0	2,315.3	8.1	0.0	0.0	(46.2)	0.0	513.5	2,790.7
Property Costs	108.8	0.0	0.0	108.8	2.1	0.0	0.0	0.0	0.0	0.0	110.9
Supplies and Services	(187.3)	615.9	0.0	428.6	8.6	0.0	24.7	(3.1)	0.0	(9.3)	449.5
Transport Costs	91.6	(31.1)	0.0	60.5	1.1	0.0	0.0	0.0	0.0	(0.1)	61.5
Administration Costs	148.4	0.0	0.0	148.4	2.8	0.0	30.0	0.0	0.0	(0.7)	180.5
Apportioned Costs	4,109.6	0.0	0.0	4,109.6	0.0	0.0	0.0	0.0	0.0	215.9	4,325.5
Third Party Payments	646.4	0.0	0.0	646.4	13.0	0.0	50.0	0.0	4.0	238.6	952.0
Transfer Payments	376.2	0.0	0.0	376.2	7.1	0.0	0.0	0.0	0.0	(0.5)	382.8
Loan Charges	3,500.0	0.0	0.0	3,500.0	70.0	0.0	0.0	0.0	0.0	(270.0)	3,300.0
Miscellaneous Expenditure	695.9	0.0	(447.3)	248.6	5.0	0.0	0.0	0.0	0.0	762.3	1,015.9
Total Expenditure	11,804.9	584.8	(447.3)	11,942.4	117.8	0.0	104.7	(49.3)	4.0	1,449.7	13,569.3
Other Grants & Reimbursements	(15.2)	0.0	0.0	(15.2)	0.0	0.0	0.0	0.0	0.0	(94.8)	(110.0)
Rents & Lettings	(107.5)	0.0	0.0	(107.5)	(10.8)	0.0	0.0	0.0	0.0	0.0	(118.3)
Interest & Loans	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
Fees & Charges	(270.8)	0.0	0.0	(270.8)	(27.2)	0.0	0.0	0.0	0.0	(45.0)	(343.0)
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	(1,038.0)	0.0	0.0	(1,038.0)	(38.2)	0.0	0.0	0.0	0.0	(139.8)	(1,216.0)
Net Expenditure	10,766.9	584.8	(447.3)	10,904.4	79.6	0.0	104.7	(49.3)	4.0	1,309.9	12,353.3

SOURCES OF FUNDING	2024/25				2025/26						
	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	(12,176.0)	0.0	0.0	(12,176.0)	0.0	0.0	0.0	0.0	417.0	0.0	(11,759.0)
Total Income	(12,176.0)	0.0	0.0	(12,176.0)	0.0	0.0	0.0	0.0	417.0	0.0	(11,759.0)
Net Expenditure	(12,176.0)	0.0	0.0	(12,176.0)	0.0	0.0	0.0	0.0	417.0	0.0	(11,759.0)
37C COUNCIL TAX											
Fees & Charges	(12,228.0)	0.0	0.0	(12,228.0)	0.0	0.0	0.0	0.0	0.0	(1,446.0)	(13,674.0)
Total Income	(12,228.0)	0.0	0.0	(12,228.0)	0.0	0.0	0.0	0.0	0.0	(1,446.0)	(13,674.0)
Net Expenditure	(12,228.0)	0.0	0.0	(12,228.0)	0.0	0.0	0.0	0.0	0.0	(1,446.0)	(13,674.0)
37S REVENUE SUPPORT GRANT											
Government Grants	(67,871.0)	0.0	0.0	(67,871.0)	0.0	0.0	0.0	0.0	(6,425.0)	0.0	(74,296.0)
Total Income	(67,871.0)	0.0	0.0	(67,871.0)	0.0	0.0	0.0	0.0	(6,425.0)	0.0	(74,296.0)
Net Expenditure	(67,871.0)	0.0	0.0	(67,871.0)	0.0	0.0	0.0	0.0	(6,425.0)	0.0	(74,296.0)
37U MOVEMENT IN RESERVES											
Miscellaneous Expenditure	442.0	0.0	0.0	442.0	0.0	0.0	0.0	0.0	0.0	0.0	442.0
Total Expenditure	442.0	0.0	0.0	442.0	0.0	0.0	0.0	0.0	0.0	0.0	442.0
Other Grants & Reimbursements	(20,470.0)	14,120.0	0.0	(6,350.0)	0.0	0.0	0.0	0.0	0.0	(12,568.0)	(18,918.0)
Total Income	(20,470.0)	14,120.0	0.0	(6,350.0)	0.0	0.0	0.0	0.0	0.0	(12,568.0)	(18,918.0)
Net Expenditure	(20,028.0)	14,120.0	0.0	(5,908.0)	0.0	0.0	0.0	0.0	0.0	(12,568.0)	(18,476.0)
SERVICE AREA SUMMARY											
Miscellaneous Expenditure	442.0	0.0	0.0	442.0	0.0	0.0	0.0	0.0	0.0	0.0	442.0
Total Expenditure	442.0	0.0	0.0	442.0	0.0	0.0	0.0	0.0	0.0	0.0	442.0
Government Grants	(80,047.0)	0.0	0.0	(80,047.0)	0.0	0.0	0.0	0.0	(6,008.0)	0.0	(86,055.0)
Other Grants & Reimbursements	(20,470.0)	14,120.0	0.0	(6,350.0)	0.0	0.0	0.0	0.0	0.0	(12,568.0)	(18,918.0)
Fees & Charges	(12,228.0)	0.0	0.0	(12,228.0)	0.0	0.0	0.0	0.0	0.0	(1,446.0)	(13,674.0)
Total Income	(112,745.0)	14,120.0	0.0	(98,625.0)	0.0	0.0	0.0	0.0	(6,008.0)	(14,014.0)	(118,647.0)
Net Expenditure	(112,303.0)	14,120.0	0.0	(98,183.0)	0.0	0.0	0.0	0.0	(6,008.0)	(14,014.0)	(118,205.0)

HOUSING REVENUE ACCOUNT

HOUSING REVENUE ACCOUNT		2024/25				2025/26					
	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	479.3	0.0	0.0	479.3	0.0	0.0	0.0	0.0	0.0	22.6	501.9
Property Costs	4.7	0.0	0.0	4.7	0.1	0.0	0.0	0.0	0.0	0.0	4.8
Supplies and Services	325.3	0.0	0.0	325.3	6.5	0.0	0.0	0.0	0.0	0.0	331.8
Transport Costs	18.5	0.0	0.0	18.5	0.4	0.0	0.0	0.0	0.0	0.0	18.9
Administration Costs	125.9	0.0	0.0	125.9	2.5	0.0	0.0	0.0	0.0	0.0	128.4
Apportioned Costs	277.3	0.0	0.0	277.3	0.0	0.0	0.0	0.0	0.0	10.7	288.0
Third Party Payments	12.1	0.0	0.0	12.1	0.2	0.0	0.0	0.0	0.0	0.0	12.3
Transfer Payments	7.2	0.0	0.0	7.2	0.1	0.0	0.0	0.0	0.0	0.0	7.3
Total Expenditure	1,250.3	0.0	0.0	1,250.3	9.8	0.0	0.0	0.0	0.0	33.3	1,293.4
Net Expenditure	1,250.3	0.0	0.0	1,250.3	9.8	0.0	0.0	0.0	0.0	33.3	1,293.4
61F TENANT PARTICIPATION											
Staff Costs	16.1	0.0	0.0	16.1	0.0	0.0	0.0	0.0	0.0	2.3	18.4
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	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Administration Costs	5.4	0.0	0.0	5.4	0.1	0.0	0.0	0.0	0.0	0.0	5.5
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	27.7	0.0	0.0	27.7	0.1	0.0	0.0	0.0	0.0	2.3	30.1
Net Expenditure	27.7	0.0	0.0	27.7	0.1	0.0	0.0	0.0	0.0	2.3	30.1
61B PROPERTY COSTS											
Property Costs	2,035.7	0.0	0.0	2,035.7	61.0	0.0	0.0	0.0	0.0	1.4	2,098.1
Supplies and Services	6.0	0.0	0.0	6.0	0.1	0.0	0.0	0.0	0.0	0.0	6.1
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	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Apportioned Costs	54.8	0.0	0.0	54.8	0.0	0.0	0.0	0.0	0.0	2.1	56.9
Third Party Payments	6.1	0.0	0.0	6.1	0.1	0.0	0.0	0.0	0.0	0.0	6.2
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	2,104.7	0.0	0.0	2,104.7	61.2	0.0	0.0	0.0	0.0	3.5	2,169.4
Fees & Charges	(1.7)	0.0	0.0	(1.7)	(0.2)	0.0	0.0	0.0	0.0	0.0	(1.9)
Total Income	(1.7)	0.0	0.0	(1.7)	(0.2)	0.0	0.0	0.0	0.0	0.0	(1.9)
Net Expenditure	2,103.0	0.0	0.0	2,103.0	61.0	0.0	0.0	0.0	0.0	3.5	2,167.5
61Y FINANCE CHARGES											
Loan Charges	823.0	0.0	0.0	823.0	16.5	0.0	0.0	0.0	0.0	(204.5)	635.0
Total Expenditure	823.0	0.0	0.0	823.0	16.5	0.0	0.0	0.0	0.0	(204.5)	635.0
Net Expenditure	823.0	0.0	0.0	823.0	16.5	0.0	0.0	0.0	0.0	(204.5)	635.0

HOUSING REVENUE ACCOUNT		2024/25				2025/26					
	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	(4,500.6)	0.0	0.0	(4,500.6)	(180.0)	0.0	0.0	0.0	0.0	(102.0)	(4,782.6)
Total Income	(4,500.6)	0.0	0.0	(4,500.6)	(180.0)	0.0	0.0	0.0	0.0	(102.0)	(4,782.6)
Net Expenditure	(4,499.0)	0.0	0.0	(4,499.0)	(180.0)	0.0	0.0	0.0	0.0	(102.0)	(4,781.0)
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)
61U MOVEMENT IN RESERVES											
Other Grants & Reimbursements	(242.0)	0.0	0.0	(242.0)	0.0	0.0	0.0	0.0	0.0	0.0	(242.0)
Total Income	(242.0)	0.0	0.0	(242.0)	0.0	0.0	0.0	0.0	0.0	0.0	(242.0)
SERVICE AREA SUMMARY											
Staff Costs	495.4	0.0	0.0	495.4	0.0	0.0	0.0	0.0	0.0	24.9	520.3
Property Costs	2,041.5	0.0	0.0	2,041.5	61.1	0.0	0.0	0.0	0.0	1.4	2,104.0
Supplies and Services	333.8	0.0	0.0	333.8	6.6	0.0	0.0	0.0	0.0	0.0	340.4
Transport Costs	19.6	0.0	0.0	19.6	0.4	0.0	0.0	0.0	0.0	0.0	20.0
Administration Costs	132.8	0.0	0.0	132.8	2.6	0.0	0.0	0.0	0.0	0.0	135.4
Apportioned Costs	332.1	0.0	0.0	332.1	0.0	0.0	0.0	0.0	0.0	12.8	344.9
Third Party Payments	20.3	0.0	0.0	20.3	0.3	0.0	0.0	0.0	0.0	0.0	20.6
Transfer Payments	8.7	0.0	0.0	8.7	0.1	0.0	0.0	0.0	0.0	0.0	8.8
Loan Charges	823.0	0.0	0.0	823.0	16.5	0.0	0.0	0.0	0.0	(204.5)	635.0
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	4,207.3	0.0	0.0	4,207.3	87.6	0.0	0.0	0.0	0.0	(165.4)	4,129.5
Other Grants & Reimbursements	(242.0)	0.0	0.0	(242.0)	0.0	0.0	0.0	0.0	0.0	0.0	(242.0)
Rents & Lettings	(4,500.6)	0.0	0.0	(4,500.6)	(180.0)	0.0	0.0	0.0	0.0	(102.0)	(4,782.6)
Fees & Charges	(24.7)	0.0	0.0	(24.7)	(0.2)	0.0	0.0	0.0	0.0	0.0	(24.9)
Total Income	(4,767.3)	0.0	0.0	(4,767.3)	(180.2)	0.0	0.0	0.0	0.0	(102.0)	(5,049.5)
Net Expenditure	(560.0)	0.0	0.0	(560.0)	(92.6)	0.0	0.0	0.0	0.0	(267.4)	(920.0)

HARBOUR ACCOUNTS

SCAPA FLOW OIL PORT		2024/25				2025/26					
	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	273.2	0.0	0.0	273.2	0.0	0.0	0.0	0.0	0.0	21.3	294.5
Property Costs	177.7	345.5	0.0	523.2	10.5	0.0	0.0	0.0	0.0	(33.3)	500.4
Supplies and Services	23.7	0.0	0.0	23.7	0.5	0.0	0.0	0.0	0.0	0.0	24.2
Transport Costs	34.1	0.0	0.0	34.1	0.7	0.0	0.0	0.0	0.0	0.0	34.8
Administration Costs	18.0	0.0	0.0	18.0	0.4	0.0	0.0	0.0	0.0	0.0	18.4
Apportioned Costs	142.1	0.0	0.0	142.1	0.0	0.0	0.0	0.0	0.0	5.5	147.6
Third Party Payments	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Miscellaneous Expenditure	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.1	1.0
Total Expenditure	676.6	345.5	0.0	1,022.1	12.2	0.0	0.0	0.0	0.0	(6.4)	1,027.9
Rents & Lettings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest & Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fees & Charges	(4.0)	0.0	0.0	(4.0)	(0.1)	0.0	0.0	0.0	0.0	(1.5)	(5.6)
Total Income	(4.0)	0.0	0.0	(4.0)	(0.1)	0.0	0.0	0.0	0.0	(1.5)	(5.6)
Net Expenditure	672.6	345.5	0.0	1,018.1	12.1	0.0	0.0	0.0	0.0	(7.9)	1,022.3
52L SCAPA FLOW DEVELOPMENT											
Staff Costs	14.1	0.0	0.0	14.1	0.0	0.0	0.0	0.0	0.0	0.9	15.0
Supplies and Services	40.8	0.0	0.0	40.8	0.8	0.0	0.0	0.0	0.0	0.0	41.6
Transport Costs	12.1	0.0	0.0	12.1	0.2	0.0	0.0	0.0	0.0	0.0	12.3
Administration Costs	14.4	0.0	0.0	14.4	0.2	0.0	0.0	0.0	0.0	0.0	14.6
Third Party Payments	167.1	0.0	0.0	167.1	3.3	0.0	0.0	0.0	0.0	0.0	170.4
Total Expenditure	248.5	0.0	0.0	248.5	4.5	0.0	0.0	0.0	0.0	0.9	253.9
Net Expenditure	248.5	0.0	0.0	248.5	4.5	0.0	0.0	0.0	0.0	0.9	253.9
52M OIL POLLUTION											
Staff Costs	127.3	0.0	0.0	127.3	0.0	0.0	0.0	0.0	0.0	9.1	136.4
Property Costs	50.5	0.0	0.0	50.5	1.0	0.0	0.0	0.0	0.0	0.0	51.5
Supplies and Services	25.8	0.0	0.0	25.8	0.5	0.0	0.0	0.0	0.0	0.0	26.3
Transport Costs	33.7	0.0	0.0	33.7	0.6	0.0	0.0	0.0	0.0	0.0	34.3
Administration Costs	4.6	0.0	0.0	4.6	0.1	0.0	0.0	0.0	0.0	0.0	4.7
Third Party Payments	41.2	0.0	0.0	41.2	0.8	0.0	0.0	0.0	0.0	0.0	42.0
Total Expenditure	283.1	0.0	0.0	283.1	3.0	0.0	0.0	0.0	0.0	9.1	295.2
Fees & Charges	(138.7)	0.0	0.0	(138.7)	(3.5)	0.0	0.0	0.0	0.0	0.0	(142.2)
Total Income	(138.7)	0.0	0.0	(138.7)	(3.5)	0.0	0.0	0.0	0.0	0.0	(142.2)
Net Expenditure	144.4	0.0	0.0	144.4	(0.5)	0.0	0.0	0.0	0.0	9.1	153.0

SCAPA FLOW OIL PORT		2024/25				2025/26					
	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	79.4	0.0	0.0	79.4	0.0	0.0	0.0	0.0	0.0	27.7	107.1
Supplies and Services	18.1	0.0	0.0	18.1	0.4	0.0	0.0	0.0	0.0	0.0	18.5
Transport Costs	6.6	0.0	0.0	6.6	0.1	0.0	0.0	0.0	0.0	0.0	6.7
Administration Costs	7.9	0.0	0.0	7.9	0.1	0.0	0.0	0.0	0.0	0.0	8.0
Apportioned Costs	13.9	0.0	0.0	13.9	0.0	0.0	0.0	0.0	0.0	0.5	14.4
Third Party Payments	50.0	0.0	0.0	50.0	1.0	0.0	0.0	0.0	0.0	0.0	51.0
Total Expenditure	175.9	0.0	0.0	175.9	1.6	0.0	0.0	0.0	0.0	28.2	205.7
Fees & Charges	(10.8)	0.0	0.0	(10.8)	(0.3)	0.0	0.0	0.0	0.0	(31.1)	(42.2)
Total Income	(10.8)	0.0	0.0	(10.8)	(0.3)	0.0	0.0	0.0	0.0	(31.1)	(42.2)
Net Expenditure	165.1	0.0	0.0	165.1	1.3	0.0	0.0	0.0	0.0	(2.9)	163.5
52C MARINE OFFICERS & PILOTS											
Staff Costs	482.1	0.0	0.0	482.1	0.0	0.0	0.0	0.0	0.0	281.6	763.7
Property Costs	2.4	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0	0.0	2.4
Supplies and Services	8.8	0.0	0.0	8.8	0.2	0.0	0.0	0.0	0.0	0.0	9.0
Transport Costs	6.4	0.0	0.0	6.4	0.1	0.0	0.0	0.0	0.0	0.0	6.5
Administration Costs	8.1	0.0	0.0	8.1	0.1	0.0	0.0	0.0	0.0	0.0	8.2
Apportioned Costs	34.7	0.0	0.0	34.7	0.0	0.0	0.0	0.0	0.0	1.3	36.0
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	542.7	0.0	0.0	542.7	0.4	0.0	0.0	0.0	0.0	282.9	826.0
Net Expenditure	542.7	0.0	0.0	542.7	0.4	0.0	0.0	0.0	0.0	238.8	781.9
52D NAVIGATIONAL AIDS											
Property Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Supplies and Services	65.0	0.0	0.0	65.0	1.2	0.0	0.0	0.0	0.0	0.0	66.2
Transport Costs	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Administration Costs	5.0	0.0	0.0	5.0	0.1	0.0	0.0	0.0	0.0	0.0	5.1
Third Party Payments	28.6	0.0	0.0	28.6	0.6	0.0	0.0	0.0	0.0	0.0	29.2
Total Expenditure	101.9	0.0	0.0	101.9	1.9	0.0	0.0	0.0	0.0	0.0	103.8
Net Expenditure	101.9	0.0	0.0	101.9	1.9	0.0	0.0	0.0	0.0	0.0	103.8
52E WEATHER FORECASTS											
Third Party Payments	7.7	0.0	0.0	7.7	0.2	0.0	0.0	0.0	0.0	0.0	7.9
Total Expenditure	7.7	0.0	0.0	7.7	0.2	0.0	0.0	0.0	0.0	0.0	7.9
Net Expenditure	7.7	0.0	0.0	7.7	0.2	0.0	0.0	0.0	0.0	0.0	7.9

SCAPA FLOW OIL PORT		2024/25				2025/26					
	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	518.8	0.0	0.0	518.8	0.0	0.0	0.0	0.0	0.0	53.6	572.4
Property Costs	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.1	1.3
Supplies and Services	8.2	0.0	0.0	8.2	0.1	0.0	0.0	0.0	0.0	0.0	8.3
Transport Costs	136.2	0.0	0.0	136.2	2.7	0.0	0.0	0.0	0.0	0.2	139.1
Administration Costs	5.7	0.0	0.0	5.7	0.2	0.0	0.0	0.0	0.0	0.0	5.9
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
Miscellaneous Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	670.1	0.0	0.0	670.1	3.0	0.0	0.0	0.0	0.0	53.9	727.0
Fees & Charges	(27.8)	0.0	0.0	(27.8)	(0.7)	0.0	0.0	0.0	0.0	0.0	(28.5)
Total Income	(27.8)	0.0	0.0	(27.8)	(0.7)	0.0	0.0	0.0	0.0	0.0	(28.5)
Net Expenditure	642.3	0.0	0.0	642.3	2.3	0.0	0.0	0.0	0.0	53.9	698.5
52G TOWAGE SERVICES											
Staff Costs	1,700.2	0.0	0.0	1,700.2	0.0	0.0	0.0	0.0	0.0	127.8	1,828.0
Property Costs	66.1	0.0	0.0	66.1	1.3	0.0	0.0	0.0	0.0	0.2	67.6
Supplies and Services	177.2	0.0	0.0	177.2	3.6	0.0	0.0	0.0	0.0	0.0	180.8
Transport Costs	914.0	0.0	0.0	914.0	18.2	0.0	0.0	0.0	0.0	0.0	932.2
Administration Costs	54.8	0.0	0.0	54.8	1.2	0.0	0.0	0.0	0.0	0.0	56.0
Third Party Payments	7.4	0.0	0.0	7.4	0.1	0.0	0.0	0.0	0.0	500.0	507.5
Total Expenditure	2,919.7	0.0	0.0	2,919.7	24.4	0.0	0.0	0.0	0.0	628.0	3,572.1
Miscellaneous Income	(97.4)	0.0	0.0	(97.4)	(2.4)	0.0	0.0	0.0	0.0	0.0	(99.8)
Total Income	(97.4)	0.0	0.0	(97.4)	(2.4)	0.0	0.0	0.0	0.0	0.0	(99.8)
Net Expenditure	2,822.3	0.0	0.0	2,822.3	22.0	0.0	0.0	0.0	0.0	628.0	3,472.3
52I HARBOUR DUES											
Third Party Payments	115.2	0.0	0.0	115.2	2.3	0.0	0.0	0.0	0.0	(25.0)	92.5
Total Expenditure	115.2	0.0	0.0	115.2	2.3	0.0	0.0	0.0	0.0	(25.0)	92.5
Fees & Charges	(8,288.2)	97.7	0.0	(8,190.5)	(204.8)	0.0	0.0	0.0	0.0	(404.2)	(8,799.5)
Total Income	(8,288.2)	97.7	0.0	(8,190.5)	(204.8)	0.0	0.0	0.0	0.0	(404.2)	(8,799.5)
Net Expenditure	(8,173.0)	97.7	0.0	(8,075.3)	(202.5)	0.0	0.0	0.0	0.0	(429.2)	(8,707.0)

SCAPA FLOW OIL PORT		2024/25				2025/26					
	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	1,587.0	293.8	0.0	1,880.8	37.6	0.0	0.0	0.0	0.0	(222.4)	1,696.0
Total Expenditure	1,587.0	293.8	0.0	1,880.8	37.6	0.0	0.0	0.0	0.0	(222.4)	1,696.0
Net Expenditure	1,587.0	293.8	0.0	1,880.8	37.6	0.0	0.0	0.0	0.0	(222.4)	1,696.0
SERVICE AREA SUMMARY											
Staff Costs	3,195.1	0.0	0.0	3,195.1	0.0	0.0	0.0	0.0	0.0	522.0	3,717.1
Property Costs	300.1	345.5	0.0	645.6	12.8	0.0	0.0	0.0	0.0	(33.0)	625.4
Supplies and Services	367.6	0.0	0.0	367.6	7.3	0.0	0.0	0.0	0.0	0.0	374.9
Transport Costs	1,144.2	0.0	0.0	1,144.2	22.6	0.0	0.0	0.0	0.0	0.2	1,167.0
Administration Costs	118.5	0.0	0.0	118.5	2.4	0.0	0.0	0.0	0.0	0.0	120.9
Apportioned Costs	190.7	0.0	0.0	190.7	0.0	0.0	0.0	0.0	0.0	7.3	198.0
Third Party Payments	419.4	0.0	0.0	419.4	8.3	0.0	0.0	0.0	0.0	475.0	902.7
Transfer Payments	4.7	0.0	0.0	4.7	0.1	0.0	0.0	0.0	0.0	0.0	4.8
Loan Charges	1,587.0	293.8	0.0	1,880.8	37.6	0.0	0.0	0.0	0.0	(222.4)	1,696.0
Miscellaneous Expenditure	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.1	1.2
Total Expenditure	7,328.4	639.3	0.0	7,967.7	91.1	0.0	0.0	0.0	0.0	749.2	8,808.0
Rents & Lettings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest & Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fees & Charges	(8,469.5)	97.7	0.0	(8,371.8)	(209.4)	0.0	0.0	0.0	0.0	(480.9)	(9,062.1)
Miscellaneous Income	(97.4)	0.0	0.0	(97.4)	(2.4)	0.0	0.0	0.0	0.0	0.0	(99.8)
Total Income	(8,566.9)	97.7	0.0	(8,469.2)	(211.8)	0.0	0.0	0.0	0.0	(480.9)	(9,161.9)
Net Expenditure	(1,238.5)	737.0	0.0	(501.5)	(120.7)	0.0	0.0	0.0	0.0	268.3	(353.9)

MISC PIERS AND HARBOURS		2024/25				2025/26					
	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	1,505.7	0.0	0.0	1,505.7	0.0	0.0	0.0	0.0	0.0	28.9	1,534.6
Property Costs	4,103.0	(2,774.8)	0.0	1,328.2	26.7	0.0	0.0	0.0	0.0	2,712.0	4,066.9
Supplies and Services	172.9	0.0	0.0	172.9	3.5	0.0	0.0	0.0	0.0	40.0	216.4
Transport Costs	672.1	0.0	0.0	672.1	13.1	0.0	0.0	0.0	0.0	11.9	697.1
Administration Costs	39.0	0.0	0.0	39.0	0.5	0.0	0.0	0.0	0.0	1.0	40.5
Apportioned Costs	106.5	0.0	0.0	106.5	0.0	0.0	0.0	0.0	0.0	4.1	110.6
Third Party Payments	779.9	0.0	0.0	779.9	15.5	0.0	0.0	0.0	0.0	1.9	797.3
Miscellaneous Expenditure	36.6	0.0	0.0	36.6	0.7	0.0	0.0	0.0	0.0	7.0	44.3
Total Expenditure	7,415.7	(2,774.8)	0.0	4,640.9	60.0	0.0	0.0	0.0	0.0	2,806.8	7,507.7
Rents & Lettings	(2,096.9)	0.0	0.0	(2,096.9)	(53.5)	0.0	0.0	0.0	0.0	257.4	(1,893.0)
Sales	(9.1)	0.0	0.0	(9.1)	(0.2)	0.0	0.0	0.0	0.0	0.0	(9.3)
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	(6,793.2)	0.0	0.0	(6,793.2)	(169.7)	0.0	0.0	0.0	0.0	(2,802.3)	(9,765.2)
Total Income	(8,951.9)	0.0	0.0	(8,951.9)	(223.4)	0.0	0.0	0.0	0.0	(2,544.9)	(11,720.2)
Net Expenditure	(1,536.2)	(2,774.8)	0.0	(4,311.0)	(163.4)	0.0	0.0	0.0	0.0	261.9	(4,212.5)
53J ADMINISTRATION											
Staff Costs	347.5	0.0	0.0	347.5	0.0	0.0	0.0	0.0	0.0	25.7	373.2
Property Costs	56.8	0.0	0.0	56.8	1.1	0.0	0.0	0.0	0.0	1.6	59.5
Supplies and Services	4.9	0.0	0.0	4.9	0.1	0.0	0.0	0.0	0.0	0.0	5.0
Transport Costs	33.0	0.0	0.0	33.0	0.7	0.0	0.0	0.0	0.0	0.0	33.7
Administration Costs	34.4	0.0	0.0	34.4	0.7	0.0	0.0	0.0	0.0	0.0	35.1
Apportioned Costs	100.1	0.0	0.0	100.1	0.0	0.0	0.0	0.0	0.0	3.9	104.0
Third Party Payments	4.1	0.0	0.0	4.1	0.1	0.0	0.0	0.0	0.0	0.0	4.2
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	581.6	0.0	0.0	581.6	2.7	0.0	0.0	0.0	0.0	31.2	615.5
Net Expenditure	573.1	0.0	0.0	573.1	1.8	0.0	0.0	0.0	0.0	25.1	600.0

MISC PIERS AND HARBOURS		2024/25				2025/26					
	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	56.2	0.0	0.0	56.2	0.0	0.0	0.0	0.0	0.0	3.7	59.9
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	5.8	0.0	0.0	5.8	0.1	0.0	0.0	0.0	0.0	0.0	5.9
Transport Costs	7.5	0.0	0.0	7.5	0.2	0.0	0.0	0.0	0.0	0.0	7.7
Administration Costs	70.3	0.0	0.0	70.3	1.4	0.0	0.0	0.0	0.0	0.0	71.7
Third Party Payments	403.8	(250.0)	0.0	153.8	3.1	0.0	0.0	0.0	0.0	0.0	156.9
Total Expenditure	543.7	(250.0)	0.0	293.7	4.8	0.0	0.0	0.0	0.0	3.7	302.2
Net Expenditure	543.7	(250.0)	0.0	293.7	4.8	0.0	0.0	0.0	0.0	3.7	302.2
53B ENVIRONMENTAL UNIT											
Staff Costs	44.7	0.0	0.0	44.7	0.0	0.0	0.0	0.0	0.0	44.5	89.2
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	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	(7.8)	(7.7)
Total Expenditure	45.2	0.0	0.0	45.2	0.0	0.0	0.0	0.0	0.0	36.7	81.9
Net Expenditure	34.6	0.0	0.0	34.6	(1.1)	0.0	0.0	0.0	0.0	17.3	50.8
53C MARINE OFFICERS & PILOTS											
Staff Costs	885.4	0.0	0.0	885.4	0.0	0.0	0.0	0.0	0.0	(81.7)	803.7
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	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Total Expenditure	890.4	0.0	0.0	890.4	0.0	0.0	0.0	0.0	0.0	(81.7)	808.7
Net Expenditure	890.4	0.0	0.0	890.4	0.0	0.0	0.0	0.0	0.0	(184.5)	705.9
53D NAVIGATIONAL AIDS											
Property Costs	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Supplies and Services	13.2	0.0	0.0	13.2	0.2	0.0	0.0	0.0	0.0	0.0	13.4
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	20.5	0.0	0.0	20.5	0.4	0.0	0.0	0.0	0.0	0.0	20.9
Total Expenditure	37.0	0.0	0.0	37.0	0.6	0.0	0.0	0.0	0.0	0.0	37.6
Net Expenditure	37.0	0.0	0.0	37.0	0.6	0.0	0.0	0.0	0.0	0.0	37.6

MISC PIERS AND HARBOURS		2024/25				2025/26					
	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	7.6	0.0	0.0	7.6	0.2	0.0	0.0	0.0	0.0	0.0	7.8
Total Expenditure	7.6	0.0	0.0	7.6	0.2	0.0	0.0	0.0	0.0	0.0	7.8
Net Expenditure	7.6	0.0	0.0	7.6	0.2	0.0	0.0	0.0	0.0	0.0	7.8
53F HARBOUR LAUNCHES											
Staff Costs	653.6	0.0	0.0	653.6	0.0	0.0	0.0	0.0	0.0	54.1	707.7
Transport Costs	208.6	0.0	0.0	208.6	4.2	0.0	0.0	0.0	0.0	0.0	212.8
Administration Costs	6.2	0.0	0.0	6.2	0.1	0.0	0.0	0.0	0.0	0.0	6.3
Total Expenditure	878.4	0.0	0.0	878.4	4.4	0.0	0.0	0.0	0.0	54.1	936.9
Net Expenditure	878.4	0.0	0.0	878.4	4.4	0.0	0.0	0.0	0.0	54.1	936.9
53M OIL POLLUTION											
Staff Costs	114.8	0.0	0.0	114.8	0.0	0.0	0.0	0.0	0.0	8.7	123.5
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	120.5	0.0	0.0	120.5	0.2	0.0	0.0	0.0	0.0	8.7	129.4
Net Expenditure	115.2	0.0	0.0	115.2	(0.3)	0.0	0.0	0.0	0.0	8.7	123.6
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	(995.0)	0.0	0.0	(995.0)	(24.9)	0.0	0.0	0.0	0.0	194.4	(825.5)
Total Income	(995.0)	0.0	0.0	(995.0)	(24.9)	0.0	0.0	0.0	0.0	194.4	(825.5)
Net Expenditure	(994.5)	0.0	0.0	(994.5)	(24.9)	0.0	0.0	0.0	0.0	194.4	(825.0)
53U MOVEMENT IN RESERVES											
Other Grants & Reimbursements	(2,774.8)	2,774.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(2,738.6)	(2,738.6)
Total Income	(2,774.8)	2,774.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(2,738.6)	(2,738.6)
Net Expenditure	(2,774.8)	2,774.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(2,738.6)	(2,738.6)
53Y FINANCE CHARGES											
Loan Charges	1,543.0	(60.2)	0.0	1,482.8	29.7	0.0	0.0	0.0	0.0	1,284.0	2,796.5
Total Expenditure	1,543.0	(60.2)	0.0	1,482.8	29.7	0.0	0.0	0.0	0.0	4,500.9	6,013.4
Net Expenditure	1,543.0	(60.2)	0.0	1,482.8	29.7	0.0	0.0	0.0	0.0	1,284.0	2,796.5

MISC PIERS AND HARBOURS	2024/25				2025/26						
	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	3,607.9	0.0	0.0	3,607.9	0.0	0.0	0.0	0.0	0.0	83.9	3,691.8
Property Costs	4,162.6	(2,774.8)	0.0	1,387.8	27.8	0.0	0.0	0.0	0.0	2,713.6	4,129.2
Supplies and Services	207.9	0.0	0.0	207.9	4.1	0.0	0.0	0.0	0.0	3,153.2	3,365.2
Transport Costs	925.6	0.0	0.0	925.6	18.2	0.0	0.0	0.0	0.0	11.9	955.7
Administration Costs	153.9	0.0	0.0	153.9	2.7	0.0	0.0	0.0	0.0	(6.8)	149.8
Apportioned Costs	206.6	0.0	0.0	206.6	0.0	0.0	0.0	0.0	0.0	111.7	318.3
Third Party Payments	1,218.6	(250.0)	0.0	968.6	19.4	0.0	0.0	0.0	0.0	1.9	989.9
Loan Charges	1,543.0	(60.2)	0.0	1,482.8	29.7	0.0	0.0	0.0	0.0	1,284.0	2,796.5
Miscellaneous Expenditure	37.5	0.0	0.0	37.5	0.7	0.0	0.0	0.0	0.0	7.0	45.2
Total Expenditure	12,063.6	(3,085.0)	0.0	8,978.6	102.6	0.0	0.0	0.0	0.0	7,360.4	16,441.6
Other Grants & Reimbursements	(2,774.8)	2,774.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(5,955.5)	(5,955.5)
Rents & Lettings	(2,096.9)	0.0	0.0	(2,096.9)	(53.5)	0.0	0.0	0.0	0.0	257.4	(1,893.0)
Sales	(9.1)	0.0	0.0	(9.1)	(0.2)	0.0	0.0	0.0	0.0	0.0	(9.3)
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	(7,812.6)	0.0	0.0	(7,812.6)	(197.1)	0.0	0.0	0.0	0.0	(2,736.2)	(10,745.9)
Total Income	(12,746.1)	2,774.8	0.0	(9,971.3)	(250.8)	0.0	0.0	0.0	0.0	(8,434.3)	(18,656.4)
Net Expenditure	(682.5)	(310.2)	0.0	(992.7)	(148.2)	0.0	0.0	0.0	0.0	(1,073.9)	(2,214.8)

UHI ORKNEY

UHI ORKNEY		2024/25				2025/26				
	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Property Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies and Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apportioned Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Third Party Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfer Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Loan Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Government Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Grants & Reimbursements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rents & Lettings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fees & Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	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	0.0
67B FURTHER AND HIGHER EDUCATION										
Staff Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Property Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies and Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfer Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Government Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Grants & Reimbursements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fees & Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	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	0.0

UHI ORKNEY		2024/25				2025/26				
	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Property Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies and Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Grants & Reimbursements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fees & Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	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	0.0
67F ARCHAEOLOGY INSTITUTE										
Staff Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Property Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies and Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfer Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Government Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Grants & Reimbursements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fees & Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	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	0.0

UHI ORKNEY	2024/25				2025/26					
	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Property Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies and Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfer Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Government Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Grants & Reimbursements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rents & Lettings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fees & Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	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	0.0
SERVICE AREA SUMMARY										
Staff Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Property Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies and Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apportioned Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Third Party Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfer Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Loan Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Government Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Grants & Reimbursements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rents & Lettings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fees & Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	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	0.0

CORPORATE HOLDING ACCOUNTS

CORPORATE HOLDING ACCOUNTS		2024/25				2025/26				
	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	1,369.3	0.0	0.0	1,369.3	27.4	0.0	0.0	0.0	0.0	1,396.7
Supplies and Services	22.0	0.0	0.0	22.0	0.4	0.0	0.0	0.0	0.0	22.4
Apportioned Costs	430.7	0.0	0.0	430.7	0.0	0.0	0.0	0.0	16.7	447.4
Total Expenditure	1,822.0	0.0	0.0	1,822.0	27.8	0.0	0.0	0.0	16.7	1,866.5
Net Expenditure	1,822.0	0.0	0.0	1,822.0	27.8	0.0	0.0	0.0	16.7	1,866.5
41E REPAIRS & MAINTENANCE HRA										
Property Costs	1,703.4	0.0	0.0	1,703.4	51.1	0.0	0.0	0.0	(1.5)	1,753.0
Apportioned Costs	252.1	0.0	0.0	252.1	0.0	0.0	0.0	0.0	9.7	261.8
Total Expenditure	1,955.5	0.0	0.0	1,955.5	51.1	0.0	0.0	0.0	8.2	2,014.8
Net Expenditure	1,955.5	0.0	0.0	1,955.5	51.1	0.0	0.0	0.0	8.2	2,014.8
41F REPAIRS & MAINTENANCE PIERS ALWC										
Property Costs	2,765.0	(2,765.0)	0.0	0.0	0.0	0.0	0.0	0.0	2,738.6	2,738.6
Total Expenditure	2,765.0	(2,765.0)	0.0	0.0	0.0	0.0	0.0	0.0	2,738.6	2,738.6
Net Expenditure	2,765.0	(2,765.0)	0.0	0.0	0.0	0.0	0.0	0.0	2,738.6	2,738.6
41K REPAIRS & MAINTENANCE CONTRIBUTIONS										
Other Grants & Reimbursements	(7,040.5)	2,765.0	0.0	(4,275.5)	(87.7)	0.0	0.0	0.0	(2,765.7)	(7,128.9)
Total Income	(7,040.5)	2,765.0	0.0	(4,275.5)	(87.7)	0.0	0.0	0.0	(2,765.7)	(7,128.9)
Net Expenditure	(7,040.5)	2,765.0	0.0	(4,275.5)	(87.7)	0.0	0.0	0.0	(2,765.7)	(7,128.9)
41G GROUNDS MAINTENANCE										
Property Costs	441.9	0.0	0.0	441.9	8.8	0.0	0.0	0.0	0.0	450.7
Apportioned Costs	56.1	0.0	0.0	56.1	0.0	0.0	0.0	0.0	2.2	58.3
Total Expenditure	498.0	0.0	0.0	498.0	8.8	0.0	0.0	0.0	2.2	509.0
Net Expenditure	498.0	0.0	0.0	498.0	8.8	0.0	0.0	0.0	2.2	509.0

CORPORATE HOLDING ACCOUNTS		2024/25				2025/26				
	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	4,346.7	0.0	0.0	4,346.7	86.9	0.0	0.0	(15.0)	0.0	4,418.6
Transport Costs	550.5	0.0	0.0	550.5	11.0	0.0	0.0	0.0	0.0	561.5
Apportioned Costs	101.7	0.0	0.0	101.7	0.0	0.0	0.0	0.0	3.9	105.6
Total Expenditure	4,998.9	0.0	0.0	4,998.9	97.9	0.0	0.0	(15.0)	3.9	5,085.7
Fees & Charges	(4,998.9)	0.0	0.0	(4,998.9)	(97.9)	0.0	0.0	0.0	11.1	(5,085.7)
Total Income	(4,998.9)	0.0	0.0	(4,998.9)	(97.9)	0.0	0.0	0.0	11.1	(5,085.7)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(15.0)	15.0	0.0
45E INSURANCE HOLDING ACCOUNT										
Supplies and Services	1,185.0	0.0	0.0	1,185.0	23.7	0.0	0.0	0.0	0.0	1,208.7
Apportioned Costs	39.2	0.0	0.0	39.2	0.0	0.0	0.0	0.0	0.0	39.2
Third Party Payments	2.6	0.0	0.0	2.6	0.1	0.0	0.0	0.0	0.0	2.7
Total Expenditure	1,226.8	0.0	0.0	1,226.8	23.8	0.0	0.0	0.0	0.0	1,250.6
Fees & Charges	(1,226.8)	0.0	0.0	(1,226.8)	(23.8)	0.0	0.0	0.0	0.0	(1,250.6)
Total Income	(1,226.8)	0.0	0.0	(1,226.8)	(23.8)	0.0	0.0	0.0	0.0	(1,250.6)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45F TELEPHONES HOLDING ACCOUNT										
Supplies and Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	55.6	0.0	0.0	55.6	1.1	0.0	0.0	(20.0)	0.0	36.7
Total Expenditure	55.6	0.0	0.0	55.6	1.1	0.0	0.0	(20.0)	0.0	36.7
Fees & Charges	(55.6)	0.0	0.0	(55.6)	(1.1)	0.0	0.0	0.0	20.0	(36.7)
Total Income	(55.6)	0.0	0.0	(55.6)	(1.1)	0.0	0.0	0.0	20.0	(36.7)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(20.0)	20.0	0.0
45G PHOTOCOPIERS HOLDING ACCOUNT										
Supplies and Services	5.0	0.0	0.0	5.0	0.1	0.0	0.0	0.0	0.0	5.1
Administration Costs	30.0	0.0	0.0	30.0	0.6	0.0	0.0	(15.0)	0.0	15.6
Total Expenditure	35.0	0.0	0.0	35.0	0.7	0.0	0.0	(15.0)	0.0	20.7
Sales	(35.0)	0.0	0.0	(35.0)	(3.5)	0.0	0.0	0.0	15.0	(23.5)
Fees & Charges	0.0	0.0	0.0	0.0	2.8	0.0	0.0	0.0	0.0	2.8
Total Income	(35.0)	0.0	0.0	(35.0)	(0.7)	0.0	0.0	0.0	15.0	(20.7)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(15.0)	15.0	0.0

CORPORATE HOLDING ACCOUNTS		2024/25				2025/26				
	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	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	2.2
Administration Costs	59.8	0.0	0.0	59.8	1.2	0.0	0.0	0.0	0.0	61.0
Total Expenditure	62.0	0.0	0.0	62.0	1.2	0.0	0.0	0.0	0.0	63.2
Fees & Charges	(62.0)	0.0	0.0	(62.0)	(1.2)	0.0	0.0	0.0	0.0	(63.2)
Total Income	(62.0)	0.0	0.0	(62.0)	(1.2)	0.0	0.0	0.0	0.0	(63.2)
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	10,626.3	(2,765.0)	0.0	7,861.3	174.2	0.0	0.0	(15.0)	2,737.1	10,757.6
Supplies and Services	1,214.2	0.0	0.0	1,214.2	24.2	0.0	0.0	0.0	0.0	1,238.4
Transport Costs	550.5	0.0	0.0	550.5	11.0	0.0	0.0	0.0	0.0	561.5
Administration Costs	145.4	0.0	0.0	145.4	2.9	0.0	0.0	(35.0)	0.0	113.3
Apportioned Costs	879.8	0.0	0.0	879.8	0.0	0.0	0.0	0.0	32.5	912.3
Third Party Payments	2.6	0.0	0.0	2.6	0.1	0.0	0.0	0.0	0.0	2.7
Total Expenditure	13,418.8	(2,765.0)	0.0	10,653.8	212.4	0.0	0.0	(50.0)	2,769.6	13,585.8
Other Grants & Reimbursements	(7,040.5)	2,765.0	0.0	(4,275.5)	(87.7)	0.0	0.0	0.0	(2,765.7)	(7,128.9)
Sales	(35.0)	0.0	0.0	(35.0)	(3.5)	0.0	0.0	0.0	15.0	(23.5)
Fees & Charges	(6,343.3)	0.0	0.0	(6,343.3)	(121.2)	0.0	0.0	0.0	31.1	(6,433.4)
Total Income	(13,418.8)	2,765.0	0.0	(10,653.8)	(212.4)	0.0	0.0	0.0	(2,719.6)	(13,585.8)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(50.0)	50.0	0.0

STRATEGIC RESERVE FUND

STRATEGIC RESERVE FUND		2024/25				2025/26				
	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	793.9	1,070.0
Apportioned Costs	111.3	0.0	0.0	111.3	0.0	0.0	0.0	0.0	26.7	138.0
Loan Charges	789.0	0.0	0.0	789.0	0.0	0.0	0.0	0.0	(103.0)	686.0
Miscellaneous Expenditure	122.2	0.0	0.0	122.2	0.0	0.0	0.0	0.0	1,877.8	2,000.0
Total Expenditure	1,298.6	0.0	0.0	1,298.6	0.0	0.0	0.0	0.0	2,595.4	3,894.0
Interest & Loans	(12,280.7)	0.0	0.0	(12,280.7)	0.0	0.0	0.0	0.0	(10,757.3)	(23,038.0)
Total Income	(12,280.7)	0.0	0.0	(12,280.7)	0.0	0.0	0.0	0.0	(10,757.3)	(23,038.0)
Net Expenditure	(10,982.1)	0.0	0.0	(10,982.1)	0.0	0.0	0.0	0.0	(8,161.9)	(19,144.0)
55D INVESTMENT PROPERTIES										
Property Costs	231.7	0.0	0.0	231.7	4.4	0.0	0.0	0.0	0.7	236.8
Supplies and Services	14.0	0.0	0.0	14.0	0.3	0.0	0.0	0.0	0.0	14.3
Apportioned Costs	149.9	0.0	0.0	149.9	0.0	0.0	0.0	0.0	5.8	155.7
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	17.1	0.0	0.0	17.1	0.3	0.0	0.0	0.0	0.0	17.4
Total Expenditure	412.9	0.0	0.0	412.9	5.0	0.0	0.0	0.0	6.5	424.4
Rents & Lettings	(1,226.2)	0.0	0.0	(1,226.2)	(1.1)	0.0	0.0	0.0	(103.0)	(1,330.3)
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	(1,253.9)	0.0	0.0	(1,253.9)	(1.1)	0.0	0.0	0.0	(103.0)	(1,358.0)
Net Expenditure	(841.0)	0.0	0.0	(841.0)	3.9	0.0	0.0	0.0	(96.5)	(933.6)
55F LOCAL INVESTMENTS										
Miscellaneous Expenditure	35.1	0.0	0.0	35.1	0.7	0.0	0.0	0.0	(95.8)	(60.0)
Total Expenditure	35.1	0.0	0.0	35.1	0.7	0.0	0.0	0.0	112.6	148.4
Net Expenditure	35.1	0.0	0.0	35.1	0.7	0.0	0.0	0.0	(95.8)	(60.0)
55G COUNTY FUND										
Fees & Charges	(2,402.5)	2,402.5	0.0	0.0	0.0	0.0	0.0	0.0	(2,000.0)	(2,000.0)
Total Income	(2,402.5)	2,402.5	0.0	0.0	0.0	0.0	0.0	0.0	(2,000.0)	(2,000.0)
Net Expenditure	(2,402.5)	2,402.5	0.0	0.0	0.0	0.0	0.0	0.0	(2,000.0)	(2,000.0)

STRATEGIC RESERVE FUND		2024/25				2025/26				
	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	3.1	0.0	0.0	3.1	0.1	0.0	0.0	0.0	0.0	3.2
Total Expenditure	3.1	0.0	0.0	3.1	0.1	0.0	0.0	0.0	0.0	3.2
Interest & Loans	(3.0)	0.0	0.0	(3.0)	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	(3.0)
Net Expenditure	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.2
55J TRAVEL FUND										
Transfer Payments	1.5	0.0	0.0	1.5	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	1.5
Interest & Loans	(1.5)	0.0	0.0	(1.5)	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	(1.5)
Net Expenditure	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest & Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	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	0.0
55N FLOTTA DECOMMISSIONING FUND										
Miscellaneous Expenditure	1,591.0	0.0	0.0	1,591.0	31.8	0.0	0.0	0.0	(669.8)	953.0
Total Expenditure	1,591.0	0.0	0.0	1,591.0	31.8	0.0	0.0	0.0	(669.8)	953.0
Other Grants & Reimbursements	(1,591.0)	0.0	0.0	(1,591.0)	0.0	0.0	0.0	0.0	1,591.0	0.0
Total Income	(1,591.0)	0.0	0.0	(1,591.0)	0.0	0.0	0.0	0.0	1,591.0	0.0
Net Expenditure	0.0	0.0	0.0	0.0	31.8	0.0	0.0	0.0	921.2	953.0
55P TALENTED YOUNG PERSONS FUND										
Transfer Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest & Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	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	0.0

STRATEGIC RESERVE FUND		2024/25				2025/26				
	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	36.9	0.0	0.0	36.9	0.7	0.0	0.0	0.0	(22.6)	15.0
Total Expenditure	36.9	0.0	0.0	36.9	0.7	0.0	0.0	0.0	(22.6)	15.0
Interest & Loans	(4.0)	0.0	0.0	(4.0)	0.0	0.0	0.0	0.0	(11.0)	(15.0)
Total Income	(4.0)	0.0	0.0	(4.0)	0.0	0.0	0.0	0.0	(11.0)	(15.0)
Net Expenditure	32.9	0.0	0.0	32.9	0.7	0.0	0.0	0.0	(33.6)	0.0
55V RENEWABLE ENERGY INVESTMENT FUND										
Interest & Loans	(276.0)	0.0	0.0	(276.0)	0.0	0.0	0.0	0.0	138.0	(138.0)
Total Income	(276.0)	0.0	0.0	(276.0)	0.0	0.0	0.0	0.0	138.0	(138.0)
Net Expenditure	(276.0)	0.0	0.0	(276.0)	0.0	0.0	0.0	0.0	138.0	(138.0)
55W MOVEMENT IN RESERVES										
Miscellaneous Expenditure	30,416.0	(24,066.0)	0.0	6,350.0	0.0	0.0	0.0	0.0	14,072.0	20,422.0
Total Expenditure	30,416.0	(24,066.0)	0.0	6,350.0	0.0	0.0	0.0	0.0	14,072.0	20,422.0
Other Grants & Reimbursements	(1,238.5)	1,027.5	0.0	(211.0)	0.0	0.0	0.0	0.0	(277.9)	(488.9)
Total Income	(1,238.5)	1,027.5	0.0	(211.0)	0.0	0.0	0.0	0.0	(277.9)	(488.9)
Net Expenditure	29,177.5	(23,038.5)	0.0	6,139.0	0.0	0.0	0.0	0.0	13,794.1	19,933.1
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	(46.0)	0.0	0.0	(46.0)	0.0	0.0	0.0	0.0	(6.0)	(52.0)
Total Income	(46.0)	0.0	0.0	(46.0)	0.0	0.0	0.0	0.0	(6.0)	(52.0)
Net Expenditure	73.0	0.0	0.0	73.0	0.0	0.0	0.0	0.0	(6.0)	67.0

STRATEGIC RESERVE FUND	2024/25				2025/26					
	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										
Staff Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	208.4	208.4
Other Staff Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Property Costs	231.7	0.0	0.0	231.7	4.4	0.0	0.0	0.0	0.7	236.8
Supplies and Services	290.1	0.0	0.0	290.1	0.3	0.0	0.0	0.0	793.9	1,084.3
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apportioned Costs	261.2	0.0	0.0	261.2	0.0	0.0	0.0	0.0	32.5	293.7
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	41.5	0.0	0.0	41.5	0.8	0.0	0.0	0.0	(22.6)	19.7
Loan Charges	908.0	0.0	0.0	908.0	0.0	0.0	0.0	0.0	(103.0)	805.0
Miscellaneous Expenditure	32,181.4	(24,066.0)	0.0	8,115.4	32.8	0.0	0.0	0.0	15,184.2	23,332.4
Total Expenditure	33,914.1	(24,066.0)	0.0	9,848.1	38.3	0.0	0.0	0.0	16,094.1	25,980.5
Government Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Grants & Reimbursements	(2,829.5)	1,027.5	0.0	(1,802.0)	0.0	0.0	0.0	0.0	1,104.7	(697.3)
Rents & Lettings	(1,226.2)	0.0	0.0	(1,226.2)	(1.1)	0.0	0.0	0.0	(103.0)	(1,330.3)
Sales	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(3.0)
Interest & Loans	(12,611.2)	0.0	0.0	(12,611.2)	0.0	0.0	0.0	0.0	(10,636.3)	(23,247.5)
Fees & Charges	(2,427.2)	2,402.5	0.0	(24.7)	0.0	0.0	0.0	0.0	(2,000.0)	(2,024.7)
Apportioned Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Income	(19,097.1)	3,430.0	0.0	(15,667.1)	(1.1)	0.0	0.0	0.0	(11,634.6)	(27,302.8)
Net Expenditure	14,817.0	(20,636.0)	0.0	(5,819.0)	37.2	0.0	0.0	0.0	4,459.5	(1,322.3)

PENSION FUND

PENSION FUND		2024/25				2025/26				
	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	9,674.9	0.0	0.0	9,674.9	164.5	0.0	0.0	0.0	441.3	10,280.7
Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apportioned Costs	17.1	0.0	0.0	17.1	0.0	0.0	0.0	0.0	(8.9)	8.2
Transfer Payments	1,692.0	0.0	0.0	1,692.0	33.8	0.0	0.0	0.0	40.7	1,766.5
Loan Charges	5.0	0.0	0.0	5.0	0.1	0.0	0.0	0.0	(33.6)	(28.5)
Miscellaneous Expenditure	407.6	0.0	0.0	407.6	8.2	0.0	0.0	0.0	(1.6)	414.2
Total Expenditure	11,796.6	0.0	0.0	11,796.6	206.6	0.0	0.0	0.0	437.9	12,441.1
Superannuation & Pensions	(13,760.8)	0.0	0.0	(13,760.8)	0.0	0.0	0.0	0.0	84.9	(13,675.9)
Salaries & Wages Suspense	(64.5)	0.0	0.0	(64.5)	0.0	0.0	0.0	0.0	(8.8)	(73.3)
Total Income	(13,825.3)	0.0	0.0	(13,825.3)	0.0	0.0	0.0	0.0	68.1	(13,757.2)
Net Expenditure	(2,028.7)	0.0	0.0	(2,028.7)	206.6	0.0	0.0	0.0	506.0	(1,316.1)
81B PF ADMITTED BODIES										
Staff Costs	432.5	0.0	0.0	432.5	7.3	0.0	0.0	0.0	104.5	544.3
Transfer Payments	98.7	0.0	0.0	98.7	2.0	0.0	0.0	0.0	15.7	116.4
Miscellaneous Expenditure	20.8	0.0	0.0	20.8	0.4	0.0	0.0	0.0	(0.7)	20.5
Total Expenditure	552.0	0.0	0.0	552.0	9.7	0.0	0.0	0.0	119.5	681.2
Superannuation & Pensions	(1,178.1)	0.0	0.0	(1,178.1)	0.0	0.0	0.0	0.0	(138.7)	(1,316.8)
Salaries & Wages Suspense	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	(0.1)
Total Income	(1,178.2)	0.0	0.0	(1,178.2)	0.0	0.0	0.0	0.0	(138.7)	(1,316.9)
Net Expenditure	(626.2)	0.0	0.0	(626.2)	9.7	0.0	0.0	0.0	(19.2)	(635.7)
81C PF ADMINISTRATION										
Staff Costs	177.9	0.0	0.0	177.9	0.0	0.0	0.0	0.0	16.8	194.7
Supplies and Services	118.4	0.0	0.0	118.4	2.3	0.0	0.0	0.0	40.8	161.5
Transport Costs	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	(1.6)	0.0
Administration Costs	4.1	0.0	0.0	4.1	0.0	0.0	0.0	0.0	(1.1)	3.0
Apportioned Costs	117.7	0.0	0.0	117.7	0.0	0.0	0.0	0.0	(19.8)	97.9
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	420.0	0.0	0.0	420.0	2.3	0.0	0.0	0.0	35.1	457.4
Net Expenditure	420.0	0.0	0.0	420.0	2.3	0.0	0.0	0.0	35.1	457.4

PENSION FUND		2024/25				2025/26				
	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	2,213.2	0.0	0.0	2,213.2	44.2	0.0	0.0	0.0	99.6	2,357.0
Apportioned Costs	49.3	0.0	0.0	49.3	0.0	0.0	0.0	0.0	(10.8)	38.5
Miscellaneous Expenditure	287.4	0.0	0.0	287.4	5.7	0.0	0.0	0.0	0.0	293.1
Total Expenditure	2,549.9	0.0	0.0	2,549.9	49.9	0.0	0.0	0.0	88.8	2,688.6
Interest & Loans	(26,500.0)	0.0	0.0	(26,500.0)	0.0	0.0	0.0	0.0	(3,300.0)	(29,800.0)
Total Income	(26,500.0)	0.0	0.0	(26,500.0)	0.0	0.0	0.0	0.0	(3,300.0)	(29,800.0)
Net Expenditure	(23,950.1)	0.0	0.0	(23,950.1)	49.9	0.0	0.0	0.0	(3,211.2)	(27,111.4)
SERVICE AREA SUMMARY										
Staff Costs	10,285.3	0.0	0.0	10,285.3	171.8	0.0	0.0	0.0	562.6	11,019.7
Supplies and Services	2,331.6	0.0	0.0	2,331.6	46.5	0.0	0.0	0.0	140.4	2,518.5
Transport Costs	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	(1.6)	0.0
Administration Costs	4.1	0.0	0.0	4.1	0.0	0.0	0.0	0.0	(1.1)	3.0
Apportioned Costs	184.1	0.0	0.0	184.1	0.0	0.0	0.0	0.0	(39.5)	144.6
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	1,790.7	0.0	0.0	1,790.7	35.8	0.0	0.0	0.0	56.4	1,882.9
Loan Charges	5.0	0.0	0.0	5.0	0.1	0.0	0.0	0.0	(33.6)	(28.5)
Miscellaneous Expenditure	715.8	0.0	0.0	715.8	14.3	0.0	0.0	0.0	(2.3)	727.8
Total Expenditure	15,318.5	0.0	0.0	15,318.5	268.5	0.0	0.0	0.0	681.3	16,268.3
Interest & Loans	(26,500.0)	0.0	0.0	(26,500.0)	0.0	0.0	0.0	0.0	(3,308.0)	(29,808.0)
Superannuation & Pensions	(14,938.9)	0.0	0.0	(14,938.9)	0.0	0.0	0.0	0.0	(53.8)	(14,992.7)
Salaries & Wages Suspense	(64.6)	0.0	0.0	(64.6)	0.0	0.0	0.0	0.0	(8.8)	(73.4)
Total Income	(41,503.5)	0.0	0.0	(41,503.5)	0.0	0.0	0.0	0.0	(3,370.6)	(44,874.1)
Net Expenditure	(26,185.0)	0.0	0.0	(26,185.0)	268.5	0.0	0.0	0.0	(2,689.3)	(28,605.8)

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 information.
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.
UHI Orkney	Financial statement which provides details of services which relate to the activities of UHI Orkney.
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.
Corporate Leadership Team	Executive Management team consisting of Chief Executive, Executive Directors, Head of Legal and Governance and Head of HR and Organisational Development
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.
Approved Budget 2024/25	Approved budget to 31 March 2024. As approved by Council, 11 March 2024.
Baseline Movement 2024/25	Budget movements made in respect of permanent virements and return of one-off budgets 2024/25 to the Revised Budget in light of agreed service changes.
Revised Baseline 2024/25	Approved budget 2024/25 + Baseline movement 2024/25.
Inflation 2025/26	Increases at agreed rate of uplift following the application of the approved budget uplifts.
One-off Adjustments 2025/26	Changes made primarily to time-limited funding arrangements, therefore not part of the Baseline.
Service Pressures 2025/26	New and additional service spending pressures as proposed collectively by the Corporate Leadership Team and approved by Council.
Efficiency Savings 2025/26	Savings and efficiencies as proposed collectively by the Corporate Leadership Team and approved by Council.
Finance Settlement 2025/26	Additional funding from the Scottish Government through the finance settlement.
Final Adjustment 2025/26	Final budget changes have been made primarily in relation to known funding levels.
Approved Budget 2025/26	Approved budget to 31 March 2026. As approved by Council, 4 March 2025.

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)

GLOSSARY OF TERMS

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
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

GLOSSARY OF TERMS

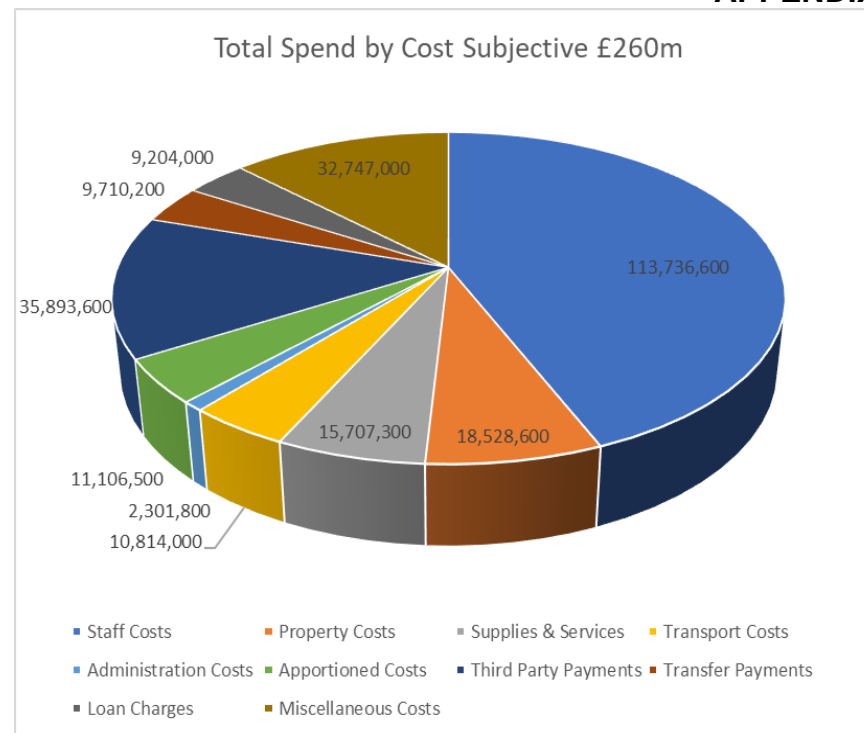
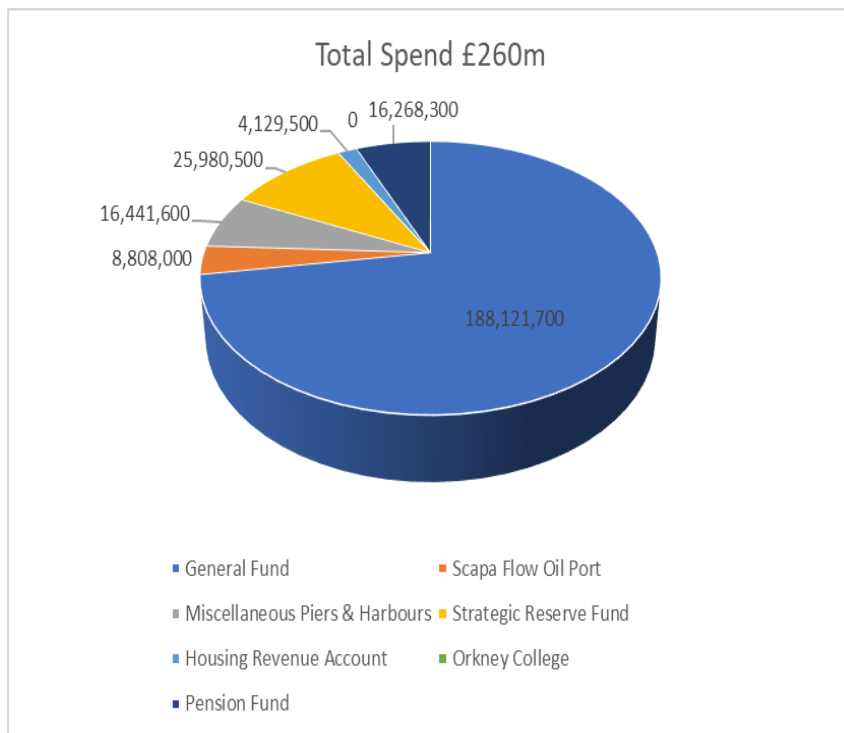
Executive, Administration, Legal, Finance & D&I
Support) recharged from Service Areas.

Miscellaneous Income

Other Income.

All area budget summary, by cost heading

	General Fund	Scapa Flow Oil Port	Miscellaneous Piers & Harbours	Strategic Reserve Fund	Housing Revenue Account	Orkney College	Pension Fund	Total
Expenditure:	£	£	£	£	£	£	£	£
Staff Costs	94,579,300	3,717,100	3,691,800	208,400	520,300	0	11,019,700	113,736,600
Property Costs	11,433,200	625,400	4,129,200	236,800	2,104,000	0	0	18,528,600
Supplies & Services	8,024,000	374,900	3,365,200	1,084,300	340,400	0	2,518,500	15,707,300
Transport Costs	8,671,300	1,167,000	955,700	0	20,000	0	0	10,814,000
Administration Costs	1,892,700	120,900	149,800	0	135,400	0	3,000	2,301,800
Apportioned Costs	9,807,000	198,000	318,300	293,700	344,900	0	144,600	11,106,500
Third Party Payments	33,979,900	902,700	989,900	200	20,600	0	300	35,893,600
Transfer Payments	7,794,000	4,800	0	19,700	8,800	0	1,882,900	9,710,200
Loan Charges	3,300,000	1,696,000	2,796,500	805,000	635,000	0	(28,500)	9,204,000
Miscellaneous Costs	8,640,300	1,200	45,200	23,332,400	100	0	727,800	32,747,000
Total Expenditure	188,121,700	8,808,000	16,441,600	25,980,500	4,129,500	0	16,268,300	259,749,600
Income:								
Government Grants	(4,172,100)	0	0	0	0	0	0	(4,172,100)
Other Grants, Reimbursements	(41,217,200)	0	(5,955,500)	(697,300)	(242,000)	0	0	(48,112,000)
Rent & Lettings	(790,500)	0	(1,893,000)	(1,330,300)	(4,782,600)	0	0	(8,796,400)
Sales	(1,395,900)	0	(9,300)	(3,000)	0	0	0	(1,408,200)
Interest & Loans	(500,000)	0	(52,700)	(23,247,500)	0	0	(29,808,000)	(53,608,200)
Fees & Charges	(8,518,000)	(9,062,100)	(10,745,900)	(2,024,700)	(24,900)	0	0	(30,375,600)
Superannuation & Pensions	0	0	0	0	0	0	(14,992,700)	(14,992,700)
Salaries & Wages Suspense	0	0	0	0	0	0	(73,400)	(73,400)
Apportioned Costs Income	(13,167,200)	0	0	0	0	0	0	(13,167,200)
Miscellaneous Income	(155,800)	(99,800)	0	0	0	0	0	(255,600)
Total Income	(69,916,700)	(9,161,900)	(18,656,400)	(27,302,800)	(5,049,500)	0	(44,874,100)	(174,961,400)
Net Expenditure	118,205,000	(353,900)	(2,214,800)	(1,322,300)	(920,000)	0	(28,605,800)	84,788,200
Add back Sources of Funding:								
General Revenue Grant	(74,296,000)							(74,296,000)
NDRI	(11,759,000)							(11,759,000)
Council Tax	(13,232,000)							(13,232,000)
Use of Reserves	(18,918,000)							(18,918,000)
	(118,205,000)	0	0	0	0	0	0	(118,205,000)
Surplus on Year	0	(353,900)	(2,214,800)	(1,322,300)	(920,000)	0	(28,605,800)	(33,416,800)



GF Revenue Funding £118.205m

