



Report of the Section 151 Officer

Cabinet - 19 July 18

Revenue Outturn & Savings Tracker 2017/18

Purpose:	To report on the detailed Revenue financial outturn for 2017/18
Policy Framework:	Sustainable Swansea Budget Plan 2017/18
Consultation:	Cabinet Members, Corporate Management Team, Legal Services and Access to Services.
Recommendation:	It is recommended that the comments and variations in this report be noted, and that the proposed reserve transfers detailed in Section 7.3 are approved.
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1. Background and Introduction

- 1.1 This report details net expenditure for 2017/18 and highlights variances from the revised budget.
- 1.2 The Revenue Budget for 2017/18 was approved at Council on 23rd February 2017. The budget as approved included the following proposals to address a potential budget deficit of £18.96m.

<u>Budget Proposals 2017/18</u>	£'000	£'000
Planned Service Savings	-12,536	
Senior Staff Reductions	-2,465	
Reduction to Insurance Reserve	-700	
		-15,701
Net effect of Council Tax base increase and increased charge		-3,263
Overall resourcing		-18,964

- 1.3 The specific savings proposals detailed above were incorporated into Directorate budgets at service level and have been the subject of specific monitoring via the budget savings tracker, reported to Cabinet on a quarterly basis during the year. Achievement of Sustainable Swansea savings has equally been monitored.
- 1.4 2017/18 marked the fourth year following the introduction, from 1st April 2014, of the Council's single status pay and grading scheme relating to all staff on NJC grades. The scheme specifically excludes Teaching staff, those on the Soulbury Scheme and Senior Officers at Head of Service/Director level.
- 1.5 The introduction of the scheme has been accompanied by an extensive appeals process for those staff adversely affected by pay and grading allocations made during the original allocation process. Despite significant inroads made to the numbers of appeals, elements of the appeals and grievance process does remain ongoing.
- 1.6 The extent to which appeals are successful in terms of job allocation will inevitably affect financial performance on an annual basis and impact on future budget planning.
- 1.7 The modelled costs of single status as at the implementation date have been incorporated in revenue budgets going forward. However, costs in respect of successful appeals have not, and any costs arising from appeals and grievances will have to be met from within existing Directorate Budgets.
- 1.8 The report that follows details the Revenue outturn position for 2017/18, makes commentary on comparison with in year budget monitoring and, where appropriate, details action already taken in setting the 2018/19 Revenue Budget based on anticipated outcome at quarter 3 of the year. It remains critical that the progress on savings adopted under *Sustainable Swansea* is subject to constant review and updated during each financial year and that future budgets are constantly informed by outcomes from the monitoring process.

2. Detailed Outturn Position

2.1 Overall direct revenue expenditure for 2017/18 was £4,717,000 more than the revised budget as follows:

	£000's
Net Expenditure on Services per appendix 'A' (including 2017/18 ER/VR costs) –overspend	7,240
Reduced call on Apprenticeship levy	-225
Specific Grant provision not utilised	-946
One off corporate costs/income	-850
Other net underspends including Council Tax collection	-502
<u>Overall net overspend</u>	<u>4,717</u>

2.2 Members will see from the table at 2.1 above that the net overall overspend at year end is the result of a significant overspend in the services and the costs of ER/VR. Furthermore over £2m of the mitigating action is itself one off and will drop out adding to longer term spending pressures.

2.3 Separately there is a continued significant in year underspend on capital financing of £3,071,000. An element of capital programme slippage has contributed to the capital charge underspend. There is a strategy to monitor interest rates and average in the borrowing requirement over a period of time but inevitably as the need to fund the capital financing requirement increases so will the capital charges in line with budget. Such underspends should therefore be considered temporary, albeit not necessarily solely one off. Further borrowing will be externalised where rates, which are monitored on a constant basis, are favourable. Indeed already in 2018-19, £60m of that external borrowing has now occurred to lock in favourable rates. The indicative minimum revenue provision at current 4% rates would cost £2.4m per annum and interest a further £1.5m per annum in a full year. That is sufficient additional costs, to remove all historic capital financing underspending in the near future.

2.4 As outlined in the Third Quarter Budget Monitoring report (and set out in Section 7 below) it is proposed that the underspend on the Capital Charges be transferred in its entirety to a new Capital Equalisation Reserve to meet future capital costs. This approach was agreed by Council in its review last year of all reserves.

2.5 As highlighted in the Third Quarter Budget Monitoring report (February 2018) the Section 151 Officer reserved his position as to the final usage of both the Restructuring Reserve and Contingency Fund to fund the additional ER/VR costs pending the final outturn position. The proposal, based on the outturn position is to utilise fully the Contingency Fund and to utilise some £2.5m of the Restructuring Reserve.

- 2.6 The Third Quarter report also outlined the potential for utilising the Specific Grant provision of some £946,000 , if not required in year , to additionally off-set some of the service overspend. This is the position , now confirmed and is reflected accordingly in 2.1 above.
- 2.7 Details of net expenditure variations are given in Section 2.10 and onwards below. The corporate costs net income figure primarily relates to additional one off income received with regard to an historic VAT claim of £1m.
- 2.8 Recommendations in terms of Reserve Movements and Review as a result of the final outturn position as set out in Section 2.1 are made in Section 7 of this report.
- 2.9 However, the Directorate outturn position itself is made up of a mix of over and under spends and it is clear that some elements of the overspends in particular will continue into 2018/19 and most of the mitigating actions drop out as one off actions. Consequently, management action and, in some cases, further Member decisions, will inevitably be required to address the underlying base budget issues.
- 2.10 The following sets out the major service specific variances in 2017-18.

Resources Directorate

	£
Net Employee Costs	-2,169,000
Shortfall in Sustainable Swansea savings target	3,051,000
Council Tax Reduction Scheme (CTRS)	-792,000
Job Evaluation Compensation Costs	250,000
Other net variances	514,000
	<u>854,000</u>

Director Comments:-

- As reported in the 2016-17 outturn, there was a shortfall in the target attributable to Sustainable Swansea savings in the Directorate. This was compounded with a further shortfall into 2017-18 and highlighted at quarterly monitoring throughout the year. The shortfall in both years was due to a timing delay. Several change projects had to be delivered first before savings could be realised. The interim Director, appointed in July, undertook two courses of action:
 - Measures to proactively underspend to control the in-year budget
 - A restructure of the Directorate to realise planned savings.

This action meant a steady reduction of in-year spending mostly related to staff costs through the management of vacancies and ER/VR applications during the restructure. This resulted in a nearer, but not yet fully, rebalanced Directorate budget ready for the start of 2018-19.

2. The enhanced ER/VR scheme closed at the end of March 2018 and significantly contributed to the accelerated reduction in staff costs.
3. A second area of underspend variance relates to the implementation of a new mobile phone contract. Final contract implementation costs were not fully known until year-end due to a set of complex transition arrangements, hence the need for contingencies built into the project.
4. The final major variance relates to budget overprovision for CTRS (Council Tax Reduction Scheme), which is predominantly demand led. Some significant reduction in this overall budget was factored into the 2018-19 budget but it remains under review with the wider rollout of the Universal Credit system and wider efforts by Welsh Government to encourage and maximise local take up of the scheme.

People Directorate – Poverty & Prevention

	£
Tackling Poverty Unit/Adult Prosperity & Wellbeing (Restructure delays and maximising use of Grants)	-424,000
Child Poverty Projects (Maximising use of Grants)	-85,000
Young People's Services	-30,000
Early Intervention Services	-25,000
Partnership & Commissioning	-38,000
Joint People Directorate Commissioning	-21,000
Other	-8,000
	-631,000

Directors Comments:-

Poverty and Prevention

The core budget of Poverty and Prevention funds 33% of the service, with the remainder funded by income, mostly Welsh Government grants. The principle adopted by the service area is always to fully maximise grant funding, there has been a real focus is on this during 17/18 to ensure no grant funds are returned. To achieve this within the financial year this has created underspends and one off savings to core budgets.

The Tackling Poverty Unit has undergone a restructure into the Adult Prosperity & Wellbeing service this year and this restructure and delays to recruitment has contributed to core underspends. The largest underspend in this area through maximising the use of WG Grants, which have been fully realised this year, in particular ensuring that the WG Communities First Grant is fully spent in its final year.

In other service areas there are small underspends due to management of staff vacancies and maternity leave and the impact of maximising the use of external grants.

The Child Poverty Projects budget is in place to support projects as need arises, however Grant funds have been fully utilised instead of drawing on core spend in this area; therefore there was no significant call on core funding during the year.

People Directorate – Social Services

	£
Unachieved Savings	
Review of contracts and efficiencies	170,000
Use of Direct Payments	570,000
Additional Income	708,000
Domiciliary Care – Reduction in use of double handed calls	650,000
Outcome based assessments	760,000
Maximising Health Contributions to Packages of Care	529,000
Other	
External Domiciliary Care	385,000
External Residential Care	1,005,000
Internal Staffing and Services	-1,745,000
Third Party Spend	-374,000
MHLD Complex Care	2,750,000
Looked After Children and Special Guardianship Orders	946,000
Additional Grant Income	-700,000
Balance Sheet Adjustment (One Off)	-928,000
	<u>4,726,000</u>

Directors Comments:-

Social Services

Child and Family have achieved a small underspend for the financial year. This represents an improvement on the position previously reported. This position has been achieved through the allocation of grant income and the one off benefit afforded by a review of balance sheet items. This more than offset overspends on independent placements caused by increases in both cost and demand.

Within Adult Services, the financial picture is more challenging. Significant overspends were reported at each quarter and the final position is similar with unachieved savings having a major impact on the final outturn.

The overspend in respect of Learning Disability and Mental Health placements is a continuation of the previous year's overspend and additional in year pressures. The transition of placements from Child and Family as well as the impact of new placements and supported living schemes have seen costs rise significantly. Additional budget was allocated to this area during 2017/18 due to the receipt of grant funding from Welsh Government and steps have been taken to allocate additional resource for 2018/19. Despite this, we forecast that this will remain an area of significant pressure.

The internal staffing and savings figure is indicative of efforts to reduce expenditure on staffing through ER/VR arrangements, tight vacancy

management, the use of grant income to offset such spend, and a one off revenue benefit from a review of the balance sheet.

External Residential Care and External Domiciliary Care are exposed to both demographic and cost pressures. Work to ensure all placements are appropriate and cost effective continues. The success of work to control demand will be critical to the financial sustainability of the service.

People Directorate – Education

	£
EOTAS/One to One	-520,000
Recoupment/Independent Placements	-547,000
Home to School Transport	114,000
Catering and Cleaning	239,000
Broadband and IT	-175,000
Other	-148,000
	<u>-1,037,000</u>

Directors Comments:-

Education

Significant work has been undertaken to support the final outturn position. All areas have been challenged to reduce their spend and a number of underspends have been achieved

EOTAS/One to One : A number of one off underspends were identified in year to support the department's financial position and robust management action taken to contain pressures in the 'one to one' budget. A review of budgets in this area is ongoing and will be considered in line with the continuing development of the new model of EOTAS provision, whilst the new facilities on a single site are awaited.

Recoupment/ Independent Placements : This is an inherently volatile demand-led budget and whilst underspent, a significant number of placements late in the financial year will have a major full year consequence in 2018/19 and there have also been further placements in 2018-19. The additional proposed planned places at Penybryn Special School are essential to avoid far more costly provision out of county but the additional revenue costs at the school of £343,000 will also need to be met from this budget.

Home to School Transport : This remains a significant area of concern as it is inherently volatile and effectively uncontrollable within existing national and local policy and as expectations continue to be raised by Welsh Government and through legal challenges. The greatest area of cost pressure in 2017-18 related to the area of post 16 transport.

Catering and Cleaning : Catering and cleaning have both been affected by the withdrawal of a number of schools from the respective Service Level Agreements. Additionally, cost pressures (particularly increasing food costs)

and the loss of income from school closures due to adverse weather have had an impact on the Catering outturn.

Broadband and IT : Tight cost control and contract monitoring, has enabled savings in this area to exceed targets.

Other tight cost control in all areas has enabled the achievement of underspends additional to those reported above. These are primarily those achieved by the control of staffing vacancies and particularly across Learner Support areas.

Place Directorate

	£
Art Gallery	273,000
Unachieved Culture & Tourism Savings	285,000
Housing General Fund	-199,000
Pollution Control	-148,000
Marina	-282,000
Civil Parking Enforcement	-181,000
Highways Winter Maintenance	360,000
Car Parks	86,000
School Crossing Patrols	-89,000
Bus Station	-102,000
Park & Ride	160,000
Transport Support	-331,000
Social Services Transport	436,000
Carbon Reduction Commitment	-241,000
Mail Room	-145,000
Accommodation Strategy	-209,000
Corporate Cleaning	-107,000
Corporate Properties	-318,000
Strategic Estates	-498,000
Corporate Building Trading	125,000
Property Preventative Maintenance	232,000
Back pay Costs	634,000
Other net variances	-86,000
	<u>-345,000</u>

Director Comments:-

Notwithstanding the ongoing financial challenges, significant progress is being made against the current and future savings targets with a number of savings being accrued earlier than planned resulting in an underspend in the 2017/18 budget. In addition a number of areas have generated increased income and proactive budget management have reduced overall spend levels across the directorate. This will assist the directorate in achieving a balanced budget in 2018/19.

Some of the key variances are outlined in more detail below:

1. Art Gallery - £75k extra charge for NNDR, £45k Utilities, £85k for additional staffing and JE appeals. Waterfront Museum - £15K overspend as a result of RPI.
2. Unachieved Delayed Culture & Tourism Savings - Cefn Hengoed LC £59K, Plantasia £126K, Penlan LC £60K, Bishopston Leisure Centre £40K.
3. Housing General Fund - Underspend due to delayed replacement of staff in Housing Options and Urban Renewals and additional income.
4. Pollution Control - Underspend due to delayed spend on replacement of staff and supplies & services. Waiting on surveys and dredging in 18/19.
5. Marina – Delayed spend on RCCO to finance capital projects.
6. Civil Parking Enforcement - Employee underspend £45K due to delay in recruitment, supplies and services underspend of £65K, RCCO contribution of £35K to finance capital expenditure and increased income of £100K.
7. Highways Winter Maintenance - Additional salt/ gritting usage due to adverse weather conditions.
8. Car Parks - Overspends on abandoned vehicles £50K, an income shortfall of £70K and employee underspends of £57K due to delay in recruitment.
9. School Crossing Patrols - Underspend of £104K on employees due to inability to recruit to posts.
10. Bus Station - Underspends on employees £40K due to delay in recruitment, Premises costs £39K, and Supplies and Services £62K.
11. Park & Ride - Underspend on employees £162K and Premises costs £68K. These underspends are offset by an income shortfall of £220K and an overspend on Bus Operator Payments of £170K. All variances were in the main attributable to closure of the Fforestfach park & ride site.
12. Transport Support - Concessionary Fares £265K and Surplus income from eligible pupils travelling on subsidised bus services £50K.
13. Social Services Transport - Overspend on Vehicle Maintenance, Hire & Fuel budgets.
- 14 Carbon Reduction Commitment – underspend due to reduced usage and purchase of credits carried forward from previous years £124k.
15. Mail Room - Underspend on employee costs due to vacancies and savings in postage and carriage due to new external contract achieved.
16. Accommodation Strategy – further savings and early achievement of achieving underspend to £209K.

17. Corporate Cleaning - Underspend of £107K as a result of the full implementation of commissioning review, primarily via increased income recovery target.
18. Corporate Properties - Additional ad-hoc income from rent reviews, grants funding accommodation and following completion of revised lease to Swansea City.
19. Strategic Estates - Employee underspend of £230K due to early release of savings by not filling vacant posts, a £100K refund on Business Rates and £60K extra income from external services recharges.
20. Corporate Building trading - Unachieved savings due to the delay in delivering a mobile working IT solution £100K and delay in new fleet contract £25K.
21. Property Preventative Maintenance - Increase in building repair costs and unachieved savings due to unrealised asset reductions in line commissioning review £232K.
22. Back pay Costs - Unbudgeted costs relating to CTU, CBS Trading and Grand Theatre £634K.
23. Other net variances - Various small over and under spends

In moving forward the directorate will be looking to further align any budget variances and amend the base budgets to reflect any recurring underspends as part of its overall budget strategy and savings programme.

3. Items met from the Contingency Fund

- 3.1 The Cabinet Report on 23rd February 2017 highlighted a number of risks that may need to be met from the Contingency Fund in 2017/18.
- 3.2 The £7.399m shown at Appendix 'A' represents the cost of the ER/VR exercise for 2017/18 which has been charged to the Contingency Fund on an 'Invest to Save' basis. This sum reflects the inevitable workforce reductions implicit within the budget proposals for 2017/18 and 2018/19 contained within the 'Sustainable Swansea- Fit for the Future' Budget strategy adopted by the Council. These costs include the additional costs of increasing the redundancy element to a maximum of 45 weeks from 30 weeks. As in prior years access to ER/VR requires a maximum payback period of three years for an employee who leaves under the scheme.
- 3.3 In addition to the above other costs have been funded from the contingency in year including increased Coroners costs (£136,000), City Centre Regeneration and City Deal costs (£250,000), Adult Services 'invest to save' staffing costs (£70,000), additional legal staffing costs to deal with Information and Governance issues and support for Public

Service Boards (£37,000) , Deprivation of Liberty Safeguards pressures (£348,000), Replacement Waste Vehicles (£237,000), Backpay costs relating to Building Services (£500,000) and other various smaller items (£96,000) . In total £1,674,000.

- 3.4 The total met from the fund , ER/VR and other service costs for 2017/18 is therefore some £9,073,000.
- 3.5 Items charged to the fund represent one off costs which, apart from ER/VR costs, will not re-occur during 2018/19. The budgeted Contingency fund for 2018/19 is £3,450,000 and is effectively wholly and fully pre-committed to the costs of the ER/VR scheme which has now reverted to a 30 week redundancy element. Any excess costs beyond that budgeted in the Contingency Fund will once again fall to the Restructuring Reserve.

4 Schools Expenditure and Reserves Position

- 4.1 The Schools delegated budget for 2017/18 was £143,607,660.
- 4.2 This delegated budget in reality reflects in actual expenditure as shown in the education directorate line of the outturn summary given at appendix 'A', and any variation in expenditure incurred by Schools at a level greater/less than overall delegated budgets will result in a movement in ring-fenced delegated schools reserves.
- 4.3 During 2017/18 Schools expenditure overall was £474,059 more than the delegated budget, equating to an overspend of 0.33%
- 4.4 This overspend is mitigated by being drawn down from schools own reserves.

The following is a summary of overall Schools Reserves since 2015:

	Balance 31/3/2015	Balance 31/3/2016	Balance 31/3/2017	Balance 31/3/2018	Overall change over last 3 year period (%)
Primary	6,719,958	7,026,483	5,433,323	5,310,963	-20.9
Secondary	2,799,369	2,188,589	1,687,157	1,612,646	-42.4
Special	232,849	331,635	454,287	177,099	-23.9
Total	9,752,176	9,546,707	7,574,767	7,100,708	-27.2

- 4.5 The above table is presented to reflect the quantum of schools reserves against each stream and the position within individual schools may vary quite considerably from the trend shown.
- 4.6 The above overall movement in Schools Reserves – a net reduction of £474,059 or 6.2% in year has to be viewed in the context of an overall increase in Schools funding of £4.733m in 2017/18. The position was also affected by a very late decision by Welsh Government to release

additional specific grant funding for schools (worth more than £1m to this authority) which effectively had to go into schools reserves with an expectation of spend immediately thereafter in 2018-19.

4.7 It is expected therefore that the outturn position for 2018/19 for schools will evidence further calls on existing reserves.

5 Ongoing implications for the 2018-19 budget

5.1 There are ongoing risks from planned savings not achieved from 2017-18 budget which cumulatively impact future years.

5.2 There are ongoing overspend risks arising from the outturn position in the following areas

- Learning Disability and Mental Health Services.
- Final rebalancing of Corporate Services budgets

5.3 There are inherent risks in the current 2018-19 budget around:

- Reduced Contingency Fund especially re the overall funding of staff ER/VR departures .
- Sustainable Swansea workstream savings currently included within Corporate Services of £5.6m which are yet to be fully allocated and delivered
- Ongoing costs relating to residual Single Status appeals.
- Limited central provision for inflationary costs.

5.4 There are emerging and continuing risks going forward in future years arising from national developments around:

- Redistribution of block government grant (especially re sparsity factors)
- Continued loss of specific grants
- Ongoing demographic pressures especially in the older age population, pressures and interlinkages with NHS health care funding and a relative fragile private sector care sector
- Affordability of the national employer pay awards to address National minimum and Living Wage issues and the effective, but unfunded, removal, of the public sector pay cap
- Increased costs from the triennial revaluation of the pension fund
- Increased costs from changes to the way the employer contribution costs are calculated in respect of the teachers' pension scheme

5.5 We can anticipate therefore that the authority's overall budget position will remain under significant pressure for the foreseeable future.

6. Use of the savings tracker and outturn position

6.1 During 2017/18 the Council continued with use of a tracking mechanism in order to monitor progress against the specific savings proposals contained within service and overall budgets proposals.

- 6.2 The detailed final position as shown by the savings tracker for 2017/18 showed an overall achievement of 67% and specific details on the outturn position are given at Appendix B
- 6.3 Given the overall outturn position it is clear that some additional compensating savings have been made where specific savings have been delayed or have not been achieved.

7 Summary of Outturn Position and Recommendations

- 7.1 The outturn position for 2017/18 reflects an improvement on the forecast position at quarter 3 (Reported to Cabinet in February 2018) i.e. a reduced level of overspend.
- 7.2 This is the minimum that should be expected in terms of Service Revenue Budgets as a result of in year budget monitoring , management action and spending restrictions.
- 7.3 The Revenue Budget as set by Council in February 2017 approved the use of Earmarked Reserves to support the 2017/18 budget. In addition the Third Quarter Budget Monitoring report and the report to Council reviewing its reserves proposed transferring any underspends/savings in budgeted Capital Financing charges to a Capital Equalisation reserve. Based on the net Revenue position arising out of the outturn statement it is recommended that:-

7.3.1 The following transfers are made to earmarked Revenue Reserves as follows:-

- Commuted Sums Received £1,104,000
- Crematorium Mercury abatement reserve £80,000
- Tir John gas engines £335,000 , Vibrant and viable City Centre £158,000 , Western Bay £88,000 Communities for Work £119,000.
- Capital Equalisation Reserve £3,071,280

- 7.4 In order to fund the net service overspend as outlined in 2.1 above together with transfers to the new Capital Equalisation reserve the S151 Officer recommends that £3,008,243 is utilised from the General Reserves as set out in Appendix A. This is in line with , and less than, the 2018-19 Budget Report forecast for General Reserves usage as approved by Council on the 6th March 2018.
- 7.5 Notwithstanding these proposed transfers, it is a duty of the Section 151 Officer to consider levels of General and earmarked reserves in order to continually monitor their adequacy and projected use. This has to be done in terms of both current known and projected future liabilities.
- 7.6 To this extent the Section 151 Officer is undertaking a further formal review of all current earmarked reserves to be reported to Council in the Autumn of 2018. It is also likely to be necessary for the S151

Officer to recommend some urgent action to Cabinet on some targeted additional use of earmarked reserves as part of the first quarter monitoring for 2018/19

- 7.7 It is the opinion of the Section 151 Officer at this point that there is no scope within General reserves to fund any additional expenditure of the Council beyond that currently approved given the current risks facing the Council in terms of continuing single status issues, ongoing spending pressures and the uncertainty of future Welsh Government funding streams. That means that subject to some limited emergency one off use of earmarked reserves, and other limited action the S151 Officer can propose immediately in year, all spending must otherwise be wholly contained within existing budgets.

8. Legal Implications

- 8.1 There are no legal implications relating to matters contained within this report.

9. Equality and Engagement Implications

- 9.1. There are no direct equalities implications arising from this report. Equalities implications are identified and addressed by departments via the Equality Impact Assessment process at the time that budgets are developed.

Background Papers: None

Appendices:

Appendix 'A' Revenue Outturn Summary 2017/18

Appendix 'B' Summary of initial budget proposals delivered

Revenue Outturn Summary 2017/18

Appendix 'A'

Directorate

	Revised Budget £'000	Revenue Outturn £'000	Variance £'000	Variance %
Resources	44,011	44,865	854	1.9
People - Poverty and Prevention	6,597	5,966	-631	-9.6
People - Social Services	102,065	106,791	4,726	4.6
People - Education	164,141	163,104	-1,037	-0.6
Place	52,974	52,629	-345	-0.7
Net Directorate expenditure	369,788	373,355	3,567	1.0
Financed from Contingency Fund	3,726	7,399	3,673	
Total Service costs	373,514	380,754	7,240	
Apprenticeship levy	1,000	775	-225	
Specific Grant provision.	946	0	-946	
Corporate items		-850	-850	
<i>Levies:</i>				
Swansea Bay Port Health	84	84	0	
<i>Contributions:</i>				
Combined Fire Authority	12,275	12,275	0	
	387,819	393,038	5,219	
<i>Capital financing charges</i>				
Principal repayments	15,316	14,373	-943	-6.2
Net interest charges	15,893	13,765	-2,128	-13.4
Net Revenue Expenditure	419,028	421,176	2,148	0.5
Movement in balances				
General Balances	0	-3008	-3,008	
Earmarked reserves	-631	781	1,412	
Total Budget Requirement	418,397	418,949	552	
Discretionary NNDR relief	400	350	-50	-12.5
Total CCS requirement	418,797	419,299	502	
Community Council precepts	965	965	0	
Total spending requirement	419,762	420,264	502	0.1
Revenue Support Grant	231,170	231,169	-1	
NNDR	79,531	79,531	0	
Council Tax	109,061	109,564	503	0.5
Total financing	419,762	420,264	502	0.1