

REPORT TO: Cabinet

MEETING DATE: 14 February 2017

BY: Depute Chief Executive (Resources & People Services)

SUBJECT: Financial Review 2016-17 Quarter 3

1 PURPOSE

- 1.1 To record the financial position at the end of the 3rd quarter (period to 31 December) of the financial year 2016-17.

2 RECOMMENDATIONS

Members are recommended to note the financial performance of services at the end of December 2016.

3 BACKGROUND

Budget Summary

- 3.1 At its meeting of 9 February 2016, the Council approved a budget for 2016-17 and an outline budget for the two subsequent years.
- 3.2 The 2016-17 General Services budget can be summarised as follows;
- Assumed levels of Scottish Government general revenue grant of £169.058 million.
 - Planned general services revenue expenditure of £205.038 million.
 - The utilisation of £3.000 million of General Reserves.
 - The requirement to deliver £5.6 million of recurring efficiencies across Business Groups.

Budget Adjustments

- 3.3 The Quarter 3 position shows a number of service budget movements relating to ongoing service review activity, as well as the additional budget transfer of £1m from Corporate Balances to support Adult Wellbeing budget approved by Cabinet within the Quarter 2 report.
- 3.4 The report also includes a budget adjustment in relation to anticipated funding included within the Revenue Support Grant relating to support additional languages in schools, which has now been confirmed to be £45k lower than expected.

General Services Summary for Quarter Three – 2016-17

- 3.5 At the end of December, the Service position across all Council departments reflects an underspend against budget of £2.053 million (1.5%). This includes General Services underspend of £1.2M and HRA underspend of £0.9M. A summary of the financial position across each of the Business Groups at the end of December 2016 is detailed at **Appendix 1**. Within this, we provide an overall financial risk assessment based on a review of current expenditure and known financial pressures. The service risk areas remain similar to those identified in Quarter 2 report, with both Adult Wellbeing and Children's Wellbeing still categorised as High Risk, and therefore highly unlikely that these services will operate within approved budgets. In addition, Landscape and Countryside are still categorised as Medium Risk largely due to non-achievement of the income targets for Coastal Car Parking Income. These High and Medium service risk areas will continue to be closely monitored during the remainder of the financial year.
- 3.6 We continue to provide an assessment of the progress in implementing the efficiency measures/savings/increased income required for the 2016-17 financial year, and based on our assessment most of the service areas will achieve their required levels of efficiencies in year. However, Adult Wellbeing remains categorised as 'Red' indicating that there is a high likelihood that budgeted efficiencies will not be realised during the year, and Landscape & Countryside rated as Amber.
- 3.7 At the end of December there has been an increase in the overall council underspend position (including General Services and HRA), from that previously reported at Q2 of £1.324m, to £1.843 million as at December 2016. However, there has been a shift in opposite directions between General Services (£1.302m as at Q2 to £960k) and HRA (£22k as at Q2 to £883k). A summary of the main movements across each of the main service directorates are set out in more detail within the paragraphs below but in broad terms the most significant cost variances relate to staff savings spread across a range of services amounting to nearly £2.068 million coupled with lower than anticipated loan charges across both General Services and HRA. These favourable variances are partly offset by significant overspending on service non-staffing budgets, most

notably Adult's and Children's Services as well as lower than anticipated income in relation to Council Tax yield and Revenue Support Grant.

3.8 At the end of December 2016, **Resources and People Services** were reporting an overall underspend of £1.294 million (1.8%). The Education Group covering; Pre-school, ASL, Primary, Secondary and School Support budgets is reporting an underspend against budget of £890k with more details set out below:

- The Pre-school Education budget is reporting an increased underspend from Q2 position of £53k to that of £201k at the end of December. Most of the increase relates to a combination of; staff vacancies, higher than anticipated income relating to Tots and Teens, combined with lower than anticipated spend surrounding the provision of wider choice relating to additional nursery hours.
- In relation to Primary schools, pressure remains within the Primary 'client' budget relating to the on-going review of Janitorial Services as well as higher than anticipated non domestic rate charges for Primary schools. Despite this, individual Primary Schools collectively are reporting an underspend of £263k, and whilst some schools are expected to deliver a small overspend in year, it is expected that most of these can be accommodated from within previous year carry forward levels.
- The Secondary schools group are reporting an underspend of £344k at the end of December. Within this, the schools are reporting an underspend of £107k, a position similar to that reported at Q2. Two of the six Secondary schools are continuing to report a deficit position, with a further two currently projecting an overspend position at the end of the year. The PPP budget is reporting an underspend position of £231k, in part caused by vacancies within the team alongside a lower than anticipated insurance premium. Current projections indicate that the PPP underspend will remain at a similar level at the end of the financial year.
- Across Council Resources, all service areas are reporting an underspend position as at December 2016. Most of these relate to positive vacancy management measures as well as increased levels of legal and licensing income. There are some emerging demand pressures upon both the Social Welfare Fund and Discretionary Housing Payments but overall, it is anticipated that Council Resources will operate within budget during the remainder of the 2016-17.

3.9 Within the **Health & Adult Care Partnership** Directorate there are challenges across both Children's and Adult's services and both remain categorised as being at High Risk of overspending. As agreed at Quarter 2, in light of the pressures experienced in Adult Wellbeing service and to

support the delivery of a recurring programme of efficiencies, an additional £1m of non-recurring budget identified from within corporate management budgets has now been reflected in Adult Wellbeing.

- With respect to Children's Services, the service area is reporting an increased overspend from the previously reported Q2 position of £80k to an overspend at end of December 2016 of £378k. The service is continuing to manage multiple pressures and current projections suggest there is growing risk of increased overspending during the year. The main pressure areas continue to relate to; an increased number of children placed in external fostering placements and secure accommodation, and recurring high cost Learning Disability packages of care.
 - With respect to Adult Wellbeing, the service is reporting an overspend at the end of December of £690k. This includes a budgeted overspend in relation to MELDAP of £158k, the cost of which will be met from earmarked reserves. As such the adjusted overspend position is around £532k over budget. By far, the most significant contributory factor to the overall service overspend continues to relate to the non delivery of the planned efficiency programme. In addition, there continues to remain financial pressures on a wide number of areas including: costs associated with placements in Residential Homes, and staffing costs to support ELC care homes. Furthermore, pressures remain on the cost of purchasing care at home packages both in terms of demand and complexity of care packages as a result of people living longer.
 - As previously reported, the Health & Social Care Management Team have been asked to prepare Cost Recovery Plans and further review work will be undertaken to ensure these plans are effectively monitored and delivered.

3.10 The **Partnerships & Services for Communities** services are reporting an underspend against budget of just over £944k, excluding the Housing Revenue Account. More details of service areas are set out below:

- Around £1.2 million of this relates to staffing underspends across most service areas.
- The Community Housing (Non HRA) budget is reporting an underspend of £10k as at December 2016. Despite this, there remains a growing pressure on the costs of supporting Homeless individuals, in part increased by the roll out of Universal Credit, which has seen an increase in costs associated with B&B and private sector leasing requirements, the impact of which is being offset by lower demand in relation to Private Sector Housing Grants.
- The Community and Area Partnership services are currently reporting an underspend of £19k as at December 2016, and we

are working with Area Managers to ensure the deliverability of established plans within each of the four partnership areas.

- Despite an overspend of £52k on Arts service area reported as at December, it is anticipated that the service will deliver within budget by the end of the financial year.
- Planning and Environmental Health service is reporting an underspend of £243k as at December 2016. Around half of this relates to staffing with a further £111k relates to higher than budgeted planning income.
- Asset Capital Planning & Engineering services is reporting an underspend of £16k. There continues to remain savings relating to a combination of staff vacancies, and increased rental income, however this in part has been offset by pressures relating to lower than budgeted building warrant income of £120k.
- Economic Development service is reporting an underspend of £220k as at December 2016. Similar to most service areas within the Partnership & Communities Group, the current underspend reflects an element of staff savings amounting to £87k. The remainder is in part due to increased income generated through a combination of non-recurrent grant funding alongside increased income in relation to Adult Education classes.
- Facilities management includes both the Facilities Trading Account and also the wider Facilities services. The Trading Account remains on track to deliver the budgeted level of surplus in part achieved through higher than anticipated income relating to primary school meals.
- Landscape & Countryside Service area is reporting an overspend position of £232k. Most of this is in relation to lower than budgeted income for Coastal Car Parking which has been adversely affected by the delayed implementation of parking decriminalisation. The service has been highlighted as a 'Medium' risk of overspending in the current year and we will continue to work with the service closely monitoring the income levels generated.
- Property Maintenance as at December is £101k over their budget surplus level. An annual increase in the schedule of rates is still to be applied for 2016-17, and it is anticipated that this will boost income and reduce the level of overspend by the year end.
- The Roads, Transportation and Waste services area is currently reporting an underspend against budget of £464k. Most of this relates to an underspend on Waste services largely due to reduced costs associated with landfill as more waste is now being recycled.

- 3.11 In addition to the service areas highlighted below, as at end of December 2016 the **Corporate Income** budgets are reporting an under-recovery against budget of £210k. As highlighted within the Q2 report, gross Council Tax levied continues to be lower than anticipated, largely due to less than expected property completions. In addition, it is now anticipated that the Revenue Support Grant for 2016-17 will be £216K lower than planned budget, largely due to lower than anticipated grant relating to Teachers Induction scheme funding but offset by an additional funding stream in relation to hold back funding relating to Council Tax Reduction Scheme.
- 3.12 The corporate income budget also reflects the transfer of £1 million of budget to Adult Wellbeing service as approved within the Quarter 2 report. This flexibility has been generated through a combination of; lower than budgeted debt charges arising during the year delivered through a wider review of the management of the Loans and lower than anticipated borrowing rates during the year, as well as lower than anticipated expenditure in relation to Council Tax Reduction Scheme. Both of these elements are reflected within the Asset Management line within corporate management budgets set out in Appendix 1.
- 3.13 With regard to the overall Council position, despite reporting an underspend position as at December 2016, there are significant financial pressures across a number of service areas particularly within the Health & Social Care Directorate. In addition, despite the relatively mild winter to date, any changes in weather could place a significant strain upon both road/flood management measures and related budgets. Overall, we will continue to closely monitor the financial position and work with all managers to ensure that overall the Council can deliver its services within available budgeted resources.

Housing Revenue Account Summary for Quarter Three – 2016-17

Revenue

- 3.14 As at the end of December 2016, the **Housing Revenue Account** reported a significant increase in underspend relative to the Q2 position (£22k under) to £883k against budget. The main movements include:
- Staff vacancy savings account for an underspend of £116k, with the service still to finalise an ongoing service review.
 - Lower than budgeted operating costs, with further underspend on recharges from other Council service areas and lower than expected payments to individuals for decoration allowances which in turn is largely due to low turnover of Council Houses.
 - Pressure on the revenue budget relating to responsive repairs and maintenance, which as at December 2016 is reporting an improved position from Q2 (£462k over) to £170k over. This in part, is influenced by the timing and phasing of repair work. We

will continue to work closely with Housing Managers to review this position closely focussing on essential and Charter-related repairs to ensure that the budget remains within available operational resources.

- In addition, given the wider review of the Council's loans fund, it is anticipated that the HRA debt charges will be significantly lower than budget during the year, with the Q3 position reflecting a underspend of £382k.

Housing Capital

- 3.15 Details of the Housing Revenue Account capital budgets and expenditure as at end of December 2016 are included at **Appendix 3**. The total capital budget approved for the HRA was £22.509 million with actual spend to the end of December 2016 was £13.78 million (61%) with most HRA capital budgets progressing within budget.
- 3.16 The modernisation programme has expenditure to date of £6.49 million or 63% of the planned programme. Many of the contracts are well under way and it is expected that the Modernisation Programme will deliver within budgeted levels by the end of this financial year.
- 3.17 The Affordable Housing Programme has expenditure to date of £6.96 million (63%). This year's programme continues to focus on a number of key strategic sites including: Hallhill Phase 2 and 3; Pinkie Phase 2 and also Mains Farm North Berwick. Despite the Q2 spend levels, it is currently estimated that the programme will deliver an overspend against planned budget by around £1 million. In part this can be accommodated by additional Housing Grant subsidy secured from Scottish Government of around £1m, as well as a large number of sales relating to the end of Right to Buy applications.
- 3.18 As at end of December, three Mortgage to Rent applications have been received and will be progressed during 2016-17, but it remains unlikely that the full budget allocation will be spent within this financial year.
- 3.19 The Housing Capital Programme will continue to be directed by HRA Programme Board which meets on a regular basis to oversee the operational deliver and strategic direction of the programme.

General Services Capital Budgets

- 3.20 The Gross Capital expenditure to the end of December was £10.955m against the approved annual capital budget of £24.568m (45%) excluding year end fee adjustment.
- 3.21 Our current estimates suggest that by March 2017 there is likely to be an under spend of £7.6M, with the majority of this under spend arising from slippage with costs carried into future years.

3.22 A significant number of projects have been delayed due to additional work being carried out prior to project commencement to ensure that individual projects are aligned with the overall asset / service strategy.

3.23 The table below details the main projects where slippage has been identified.

Project	Underspending/ Slippage £'000	Narrative
Port Seton sports hall	250	Extended consultation over Brief along with a savings exercise on the Cost Plan and some complex design issues around the interface of the new extension and existing building have resulted in delays to the design programme. Planning submission will be submitted before the end of 2016 with construction anticipated to be completed within 2017-18 Financial year.
Whitecraig Community Centre	430	Extended Brief consultation with the Bowling Club has resulted in delays to the design programme. Planning submission has been made with an anticipated tender period in February/March and approval to appoint a contractor in April 2017
Red School Prestonpans	524	Change of Brief from Communities Provision to Early Years resulted in delays to the design programme. Tender period will be over December / January 2017 with an anticipated appointment of contractor in March 2017
Support for Business – Land acquisition	200	No firm proposals developed to date
Town Centre Regeneration	351	Town centre strategy is being developed and budget will be re-profiled accordingly
Dunbar Grammar	832	Main contract works now ongoing.
Law Primary	2045	Main contract works now ongoing

New Ways of Working	210	Costs carried forward to support recently approved Court Accommodation project
Cemeteries	887	No land identified.
East Saltoun School/Community Hall	400	Requirement brief being reviewed in conjunction with overall School estates strategy
Parking Improvements	842	Three major projects in North Berwick were identified. However due to ongoing planning issues these projects have been delayed. Projects now expected to be complete in 2017-18. Additional project in Tranent at feasibility and pre-planning stages but spend not anticipated until 2017-18.

4 POLICY IMPLICATIONS

- 4.1 There are no direct policy implications associated with this report although on-going monitoring and reporting of the Council's financial performance is a key part of the approved Financial Strategy.

5 INTEGRATED IMPACT ASSESSMENT

- 5.1 The subject of this report has been considered and given there is no change in policy direction, there is no requirement to undertake any further impact assessment.

6 RESOURCE IMPLICATIONS

- 6.1 Financial – as described above
6.2 Personnel - none
6.3 Other – none

7 BACKGROUND PAPERS

- 7.1 Council 9 February 2016 – Item 1 – Council Financial Strategy 2016-19
7.2 Council 9 February 2016 – Item 5a – Budget Proposals – Administration

- Cabinet 13 September 2016 – Item 3 – Financial Review 2016-17 Quarter 1
- Cabinet 20 December 2016 – Item 3 – Financial Review 2016-17 Quarter 2

Author's Name	Jim Lamond
DESIGNATION	Head of Council Resources
CONTACT INFO	jlamond@eastlothian.gov.uk
DATE	3 February 2017

Appendix 1

REVENUE BUDGET PERFORMANCE at 31 DECEMBER 2016

	<u>Budget for the</u> year	<u>Actual for the period</u>	<u>Budget for the</u> period	<u>(Surplus) / Deficit</u> for period	<u>(Surplus) / Deficit</u>	<u>Financial Risk</u> Assessment	<u>Progress with</u> <u>efficiency</u> <u>savings</u>
Resources & People Services							
Pre-school Education & Childcare	6,379	5,726	5,927	-201	-3.4%	Low	
Additional Support for Learning	8,016	6,631	6,555	76	1.2%	Low	
Schools - Primary	33,969	24,319	24,567	-248	-1.0%	Low	
Schools - Secondary	37,432	26,494	26,838	-344	-1.3%	Low	
Schools Support Services	2,188	1,518	1,691	-173	-10.2%	Low	
Financial Services	1,555	879	1,105	-226	0.0%	Low	
Revenues & Benefits	1,759	1,125	1,153	-28	-2.4%	Low	
Human Resources & Payroll	1,282	957	1,014	-57	0.0%	Low	
IT Services	1,755	1,343	1,361	-18	0.0%	Low	
Legal & Procurement	566	425	452	-27	0.0%	Low	
Licensing, Admin and Democratic Services	2,685	2,028	2,076	-48	-2.3%	Low	
Total	97,586	71,445	72,739	-1,294	-1.8%		
Health & Social Care Partnership							
Children's Wellbeing	13,096	10,024	9,646	378	3.9%	High	
Adult Wellbeing	48,743	35,388	34,698	690	2.0%	High	
Total	61,839	45,412	44,344	1,068	2.4%		
Partnerships & Services for Communities							
Community Housing	1,641	1,357	1,367	-10	-0.7%	Low	
Housing Revenue Account (HRA)	0	-11,097	-10,214	-883	0.0%	Low	
Customer Services	3,094	2,800	2,862	-62	-2.2%	Low	
Community & Area Partnerships	7,215	4,345	4,364	-19	-0.4%	Low	
Arts	671	288	236	52	22.0%	Low	
Corporate Policy & Improvement	1,320	973	1,072	-99	-9.2%	Low	
Planning & Environmental Services	2,549	2,729	3,015	-286	-9.5%	Low	
Asset Planning & Engineering	2,291	3,348	3,364	-16	-0.5%	Low	
Economic Development & Strategic Development	3,206	1,565	1,785	-220	-12.3%	Low	
Facility Trading	-97	-1,655	-1,483	-172	11.6%	Low	
Facility Services	3,518	3,194	3,179	15	0.5%	Low	
Landscape & Countryside Management	4,697	4,184	3,953	231	5.8%	Medium	
Healthy Living	3,849	2,566	2,561	5	0.2%	Low	
Property Maintenance	-663	-103	-204	101	-49.5%	Low	
Roads, Transportation & Waste Services	13,277	7,086	7,550	-464	-6.1%	Low	
Total	46,568	21,580	23,407	-1,827	-7.8%		
Total of all departments	205,993	138,437	140,490	-2,053	-1.5%		
Corporate Management							
Revenue Support Grant (inc. NNDR)	-169,013	-109,215	-109,531	316	0.3%	Low	
Council Tax	-49,039	-49,353	-49,596	243	-0.5%	Low	
Social Care Fund	-4,370	-3,278	-3,300	22	-0.7%	Low	
Debt Charges/Asset Management / Other	20,255	11,269	11,640	-371	-3.2%	Low	
Joint Board Requisitions	669	502	502	0	0.0%	Low	
HRA Transfer	-1,495	0	0	0	0.0%	Low	
Transfer to Reserves	-3,000	0	0	0	0.0%	Low	
Total	-205,993	-150,075	-150,285	210	0.1%		
Total All Council	0	-11,638	-9,795	-1,843			

Appendix 2

Financial Risk	Factors	Implications
High	<ul style="list-style-type: none"> - The Business Group has been assessed as likely to overspend in the financial year - There has been a history of overspending within Units / Groups - There are new or revised funding arrangement and / or legislature changes with financial significance - Trading Accounts are in deficit for the year. -Grant schemes, on which the Council is reliant are either unconfirmed or have not been confirmed -The service is demand led and the Council has restricted control over the level and form of service - New Services are planned 	<ul style="list-style-type: none"> -Cabinet & Members Library reports with financial implications are not passed under delegated powers -Directors / Heads of Service will be asked to prepare a financial recovery plan -The Head of Council Resources may take enforcement action to ensure budgetary control
Medium	<ul style="list-style-type: none"> - There is significant potential that Business Group could overspend in the financial year - There have been previous incidences of some overspending within Units / Groups - There are new or revised funding arrangement and / or legislature changes with financial significance - Trading Accounts are having difficulty meeting financial targets -Grant schemes, on which the Council is reliant are either unconfirmed or have not been confirmed 	<ul style="list-style-type: none"> -Members library reports are only passed when financial implications are addressed -Directors / Heads of Service will be asked to identify actions necessary to ensure expenditure is within budget by the year-end.
Low	<ul style="list-style-type: none"> -Finances are generally under control for the current financial year -Stable legislature, trading and funding environment -The service is supply led - i.e. the Council can decide the level and form of service -Finances in previous financial years have been controlled -Grant schemes are stable and not anticipated to change 	<ul style="list-style-type: none"> -Members library reports are approved promptly under delegated powers

HOUSING CAPITAL SPEND & FINANCING AS AT 31 DECEMBER 2016

Appendix 3

	Budgeted (£000s)	Actual (£000s)	Over/(Under) (£000s)
Mortgage to Rent	695	230	(465)
Modernisation Spend (also see below)	10,933	6,492	(4,441)
Gross Affordable Homes spend	10,881	7,068	(3,813)
Gross Total Housing Capital Spend	22,509	13,790	(8,719)
Modernisation Programme - Detailed			
Disabled Adaptations	600	177	(423)
Central Heating	2,100	1,120	(980)
Electrical Re-wiring	1,180	1,116	(64)
Structural surveys	60	26	(34)
Fencing Programme	100	153	53
Energy Efficiency	350	-51	(401)
Kitchen Replacement Prog.	1,600	1,246	(354)
Project Works	350	307	(43)
Roofing / Roughcasting / external fabric	400	357	(43)
Stair Improvement Programme	50	19	(31)
Sheltered Housing	100	1	(99)
Roads / Walkway pre-adoption works	100	74	(26)
Dispersed Alarms	-	2	2
Local Initiatives:Projects	200	10	(190)
Window & Door Replacement Prog.	100	174	74
Bathroom Replacement	2,020	1,373	(647)
Extensions	250	72	(178)
Lead Water Pipes	-	13	13
Asbestos Works	500	231	(269)
IT Projects	-	-	-
Open Market Acquisition Remedial Works	-	50	50
Service Improvements	200	22	(178)
Internal Fees	673	-	(673) Allocated across the Projects
TOTAL	10,933	6,492	(4,441)

Name of Project	Budget for the	Actual for	Over/(Under)
	year	the period	(£000s)
	£000	£000	£000
Crookston Care Home	80	134	54
Haddington Town House - Steeple Work	13	59	46
Torness Strategic Coordination Centre	15	51	36
Property Renewals	900	486	(414)
Port Seton Sports Hall	300	3	(297)
Whitecraig Community Centre	440	-	(440)
Community Intervention	200	-	(200)
Prestonpans IS	377	-	-
Red School Prestonpans	574	7	(567)
Support for Business - Land Acquisition/Infrastructure/Broadband	200	-	(200)
Support for Business - Mid Road Industrial Estate	22	6	(16)
Town Centre Re-Generation/Growing our Economy	481	-	(481)
Acquisition of St. Josephs	-	-	-
Dunbar - Lochend Campus/Additional Classrooms	570	554	(16)
Dunbar Grammar	1,126	294	(832)
Secondary School Communication Provision	78	-	(78)
Letham Primary (temp prov'n Knox Academy)	131	-	(131)
Letham Primary	100	-	(100)
Pinkie St Peter's PS Extension	214	211	(3)
Law Primary School	3,845	866	(2,979)
Windygoul PS - Permanent Additional Classrooms	352	-	(352)
Wallyford PS - Temp Units	30	-	(30)
Wallyford PS	500	-	(500)
Replacement Vehicles	1,850	1,178	(672)
Synthetic pitches	98	69	(29)
Pavilions	679	(3)	(682)
Sports Centres - refurbishment & equipment	200	143	(57)
IT Program (corporate and schools)	1,375	1,010	(365)
Core Path Plan Implementation	50	191	141
Polson Park restoration	-	-	-
Polson Park restoration	40	-	(40)
Cemeteries - Extensions/Allotments	887	-	(887)
Coastal Car Parks/Toilets	150	-	(150)
PepperCraig Depot Haddington	-	-	-
Coastal Protection/Flood	197	1	(196)
Promenade Improvements - Fisherrow	23	-	(23)
Pencaitland Footpaths	60	-	(60)
Cycling Walking Safer Streets	112	-	(112)
East Linton Rail Stop/Infrastructure	25	-	(25)
Roads	5,400	4,571	(829)
Parking Improvements / North Berwick phase 1	842	-	(842)
Purchase of New Bins/Food Waste Collection	141	105	(36)
Early years provision	339	756	417
Construction Academy	295	242	(53)
New ways of working	414	22	(392)
Prestonpans Shared Facility	93	-	(93)
Carberry Landfill Gas management	250	-	(250)
Town Centre Toilets re-furbishment/New Provision	100	-	(100)
East Saltoun School/Community Hall	400	-	(400)
sub-total before year end allocations	24,568	10,955	(13,236)
Capital Plan Fees/Internal Recharges	1,370	-	(1,370)
TOTAL	25,938	10,955	(14,606)