

BUDGET BOOK 2018/19



Encouraging civic pride



Enabling social responsibility



Growing the borough

**One borough: one community:
London's growth opportunity**

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Message from Claire Symonds, Chief Finance Officer

Local Government as a whole faces unprecedented financial challenges with year on year cuts to the funding from central government while the demand for services is rising. Councils can respond to this level of challenge in a variety of ways that reflect the scale of their ambition for their residents. This Council has chosen to take a bold, new and ambitious approach based on investing in services, maximising economic growth and the consequent opportunities and transforming the way the council runs.

Due to this, the budget process is no longer the annual affair confined to the winter months of the year. Today it is a year-round process of near constant test, challenge and refinement as funding assumptions ebb and flow and as long-term savings proposals mature, adapt to reflect changing contexts, and deliver. In this context, it is also about the judicious use of carefully managed reserves and balances to help smooth the short-term impact of changes to funding and the delivery of long-term savings so that services are protected.

The Medium Financial Strategy reflects the priorities, ambition and agreed strategies of the Council. It aims to bring alive the Council's vision: "One Borough; One Community; London's Growth Opportunity" and the four corporate priorities that support this vision of Encourage civic pride enabling social responsibility, growing the borough, and having a well-run organisation.

Because of these challenges, and to enable our vision to be achieved, the Council's has broken from the cycle of service cuts and salami slicing, our plans pivot around investment in our borough and investment in changing how our Council operates, in particular:

- Investing in our borough to deliver investment returns and much need infrastructure (e.g. houses and schools);
- Investing in new and reformed services that:
 - Help to manage demand by supporting people to overcome the root cause of the problems that they face and support them to live more sustainable and independent lives
 - Are more commercial and better able to generate income so that services are preserved, and jobs protected.
- Investing in service improvements where we know we can perform better if we modernise what we do;
- Investing in changing the way we work.

We are creating a new kind of council and are using our balance sheet to help us to do so. This budget is balance sheet led, it is putting our balance sheet to work to generate financial returns to the Council and benefits for the community. Our approach, as set out in the Council's Investment and Acquisition Strategy, includes our ability to use cash balances and new borrowing to invest in housing and other regeneration opportunities that deliver

significant financial revenue returns together with medium to long term capital growth. We have developed a rolling programme of land acquisition, development, disposal, re-financing and reinvestment, managed in such a way as to manage down the overall cost of capital to the Council and maximise financial returns. And we have also taken advantage of the full use of the Governments recent agreed Flexible Use of Capital Receipts dispensation to help fund the one-off revenue costs of change projects in the Council that deliver on-going revenue savings.

It is why this budget and associated MTFS have demonstrated how a creative and flexible organisation can achieve our organisations visions and make them a reality, despite the challenges that are continually facing local government in general and our authority in particular.

Finance Contacts

If you have any queries in relation to the budget book, please contact one of the following officers:

Name	Service Department	Contact Details
Claire Symonds	Chief Operating Officer	Email: Claire.Symonds@lbbd.gov.uk Tel: 0208 724 5513
Martin Hone	Interim Chief Accountant – Corporate Finance	Email: Martin.Hone@lbbd.gov.uk
Katherine Heffernan	Group Manager – Services	Email: Katherine.Heffernan@lbbd.gov.uk Tel: 0208 227 3262
David Dickinson	Group Manager – Treasury and Pensions	Email: David.dickinson@lbbd.gov.uk Tel: 0208 227 2722
Olufunke Adediran	Group Accountant – Adults	Email: Olufunke.adediran@lbbd.gov.uk Tel: 0208 227 2485
Geetha Blood	Group Accountant – CCSD	Email: Tasleem.Kazmi@lbbd.gov.uk Tel: 0208 227 2487
Daksha Chauhan	Group Accountant – Children’s	Email: Daksha.Chauhan@lbbd.gov.uk Tel: 0208 227 2250

If you require further information on the budget book please contact:

Zaber Ahmed
Principal Accountant
0208 227 3341

Financial Regulations

The Council’s Financial Regulations including Financial Planning (section 2) and Budget Management (section 3) can be found on the following link (Part 4, Chapter 2):

<https://modgovapp.barking-dagenham.gov.uk/ieListDocuments.aspx?CId=626&MId=10108&Ver=4&Info=1>

Development of the 2018/19 Budget

An investment led strategy

The Medium Financial Strategy reflects the priorities, ambition and agreed strategies of the Council. It aims to bring alive the Council's vision: "One Borough; One Community; London's Growth Opportunity" and the four corporate priorities that support this vision:

- Encourage civic pride;
- Enabling social responsibility;
- Growing the borough;
- A well-run organisation.

The Council's approach for the future aims to break with the tradition of previous budget rounds. In place of service cuts and salami slicing, our plans pivot around investment in our borough and investment in changing how our Council operates. In particular:

- Investing in our borough to deliver investment returns and much need infrastructure (e.g. houses and schools);
- Investing in new and reformed services that:
 - Help to manage demand by supporting people to overcome the root cause of the problems that they face and support them to live more sustainable and independent lives
 - Are more commercial and better able to generate income so that services are preserved and jobs protected.
- Investing in service improvements where we know we can perform better if we modernise what we do;
- Investing in changing the way we work.

This budget and MTFs signals a reverse to that trend, putting our balance sheet to work to generate financial returns to the Council and benefits for the community.

Medium Term Financial Plan 2018/19 to 2020/21

Table 1: MTFS 2018/19 to 2020/21

Appendix B				
Medium Term Financial Strategy: 2018/19- 2020/21				
	2018/19 £000	2018/19 £000	2019/20 £000	2020/21 £000
	Nov' 17	Feb' 18	Revised	Revised
Prior Year (Surplus) / Deficit			0	13,716
Budget Increases				
Roll Forward of 2017-18 budget gap	8,129	8,129	-	-
Capital Investment	1,400	1,400	900	900
Financing	3,770	3,770	600	420
Inflation - Staff	-	472	1,000	1,000
Inflation - Non Staff	-	-	2,100	2,100
Levies	440	440	350	350
Demography/Demand	3,088	3,027	3,033	3,660
Legislation	795	795	2,377	2,000
Corporate/Other Service Pressures	7,717	9,053	260	260
Total Additional Costs	25,339	27,086	10,620	10,690
Changes in Income & Funding				
Government Grants	841	841	8,083	9,175
Council Tax	(3,299)	(5,015)	(1,727)	(1,786)
Business Rates	(1,100)	(1,400)	-	-
Total Changes in Income	(3,558)	(5,574)	6,356	7,389
In year Budget Gap	21,781	21,512	16,976	18,079
Savings				
Savings approved by Cabinet	(11,344)	(11,344)	(12,784)	(14,538)
Non-Delivery of Savings	2,000	2,000	929	579
Additional Savings	(9,646)	(9,377)	5,804	(2,221)
Total Savings	(18,990)	(18,721)	(6,051)	(16,180)
In Year Budget Gap Including Savings	2,791	2,791	10,925	1,899
Other Adjustments				
Revised Budget Gap after other adjustments	2,791	2,791	10,925	1,899
Use of Reserves in 2018-19	(2,791)	(2,791)	2,791	
Cumulative Budget Gap including Savings	0	0	13,716	15,616

As per government legislation the Council has set a balanced budget for 2018/19. Budgetary pressures along with changes to income and government funding left an in year budget gap of £21.8m. Total savings identified including a contingency for non-delivery of savings was £19m. This had a left a net in year budget gap of £2.8m.

The Council has agreed to drawdown the £2.8m from reserves to balance the budget for 2018/19.

100% Business Rates Pilot

2018/19 is seen as a historical year for the way London authorities are traditionally funded i.e. through the revenue support grant, top-up grant and the retained business rates for which an authority collects.

From April 2018 London authorities are part of the 100% business rates retention pilot which is swapping the revenue support grant for a greater share of retained business rates. London is able to keep 100% of any business rates growth and would pay no levy. The financial benefit to London is estimated to be £189.5m subject to the projected growth rate of 6% per annum being achieved.

Table 1: Financial Benefit from London Pooling

	Benefit £'m
Boroughs	189.455
GLA	106.994
Strategic Investment Pot	52.314
London Pool	348.763

Financial Implications

The net one-off financial gain in 2018/19 from participating in the pool is estimated to be £348.8m for all London Boroughs and the Greater London Authority. On current estimates the choice of distribution would give Barking & Dagenham, a one-off financial benefit of £4.1m

The financial gains are based on estimates using forecasts from London Boroughs and therefore the figures are largely illustrative, and a lower set of figures is entirely possible. Council has therefore set aside £1.4m for 2018/19 in the latest MTFs which was reported to Cabinet in February 2018.

Risk of Rates Falling

In the event that London's business rates income fell, the pool will have a higher "safety net" threshold – 97% rather than 92.5% of the overall baseline funding level in which the government would step in and provide support. There is also the 'no detriment guarantee' which states that no authority would be worse off than the current level of rates retained through the existing business rates system.

Budget Challenges

As a result of the deep cuts to our government funding, local authority budgets are under severe pressure. In our case this pressure is deepened by the real needs of our growing population. We have one of the fastest growing populations – for example Barking and Dagenham’s population increased by more than one-quarter (26%) between 2001 and 2016 from 163,900 to 206,500 residents: an increase of 42,500 people. This is a greater percentage change than England (12%) or London (23%).

Barking and Dagenham has a young population, with the highest proportion of 0–19s in the UK (32%). More than one in four (26%) residents is aged 0–14, compared with 18% across England and 25% in London, and this proportion has increased from 22% in 2001. In addition, the population is also more diverse and mobile than many areas of the country and indeed than traditionally was the case here. The ethnic make-up of the borough has also changed since the 2001 Census. The proportion of the population who are White British has decreased from 81% in 2001 to 49% in 2011. This is projected to continue to decrease to 38% in 2017. These characteristics can bring benefits and add to the vibrancy and creativity of the borough, but they also can make it more challenging for the Council to meet the needs of the changing community.

In addition, it must be acknowledged that many of our residents live in more challenging circumstances than we would want for them. People in our borough die earlier, have poorer health, and lower levels of education and skills than in most other London boroughs. Barking and Dagenham remains among the most deprived areas in the country. In 2015, the relative deprivation of the borough (Index of Multiple Deprivation) increased from a rank of 20th to 11th in the country and from 7th to 3rd in London compared with 2010 index. In 2016, 67.3% of working-age residents (ages 16–64) were in employment, compared with 74.2% in England and 73.7% across London. These are the statistics that reveal the underlying reality for some of our residents: too many people are insufficiently skilled, too many are in low paid work and too many struggle to find suitable accommodation to live in. These and similar factors both drive the level of demand for services and also make it all the more important that the Council is ambitious to improve the lives of its residents.

There are particular challenges in Care and Support. Although the proportion of pension age residents is still relatively low, this is forecast to start to increase from 2020 onwards. However, the numbers of disabled people are increasing even now. This includes both people who become disabled in adulthood as a result of poor health or accidents and young people with severe disabilities from birth or infancy. The age profile of Personal Independence Payments (PIP) claimants suggests that Barking and Dagenham women suffer an earlier burden of chronic disease than women nationally. Our Care and Support services will work to support them to live full and active lives in the community, but this is resulting in increased demand for services.

In addition, the child population is increasing which is leading to more demand for services including social care services to safeguard and support the most vulnerable children. Nationally Children's Social Care services are under pressure and where sufficient investment is not made this can result in poor performance. This results in greater costs in the longer term as shown by the experience of authorities who are judged as failing by Ofsted who have faced additional costs in the millions to put right previous under investment. For these reasons we have been anxious to ensure that growth funding is provided for Care and Support.

Reduction in government grants

The reduced Revenue support grant for 2018/19 has been rolled into the new business rates retention system and the Council now will receive retained business rates income only. In addition, a number of other important grants received by councils have been reduced. This includes the Educational Services grant which has reduced from £3.4m (2017/18) to £0.6m over three years (to 2019/20). The Housing Benefit Administration grant has also been reduced following the introduction of Universal Credit. The Public Health grant has been reduced by £0.4m. Also, the additional funding provided by the New Homes Bonus to support increases in population and encourage house building has also been reduced in line with changes announced by the Government last year (2017/18).

Increase in Council Tax Base

Whilst it is welcome that the Borough is increasing its tax base as this generally means additional income, it also places pressures on council services such as waste collection, education, and social services.

A large proportion of new residents moving into the Borough face high levels of deprivation therefore will qualify for council tax support; this reduces the income the Council can receive which means additional budgetary pressure.

East London Waste Authority

East London Waste Authority (ELWA) Each year the Council receives a levy from ELWA in respect of its waste disposal and landfill costs. The levy for the authority in 2018/19 has increased by 4.2%. Current indications are that the levy will increase year on year especially as the Council increases its Council property base.

Funding 2018/19

Net Budget Requirement

The Council has a net budget requirement for 2018/19 of £145.368 million. This is funded from by a mixture of formula grant, specific grant, Council Tax and NNDR as shown in the summary table below.

Funding Source	Confirmed Funding 2018/19
Retained Business Rates Income (RSG equivalent)	23,292
Top Up Grant	39,933
New Homes Bonus Grant	3,273
LCTS Administration Grant	280
HB Administration Grant	567
BCF	400
Government Funding	67,745
Council Tax Precept	58,521
Retained NNDR Income	15,890
NNDR Compensation Grants	289
Business Rates Deficit	448
Business Rates Indexation Grant	1,156
NNDR Pooling Income	1,389
Local Funding	77,623
Total Funding	145,368

Council Tax Requirement 2018/19

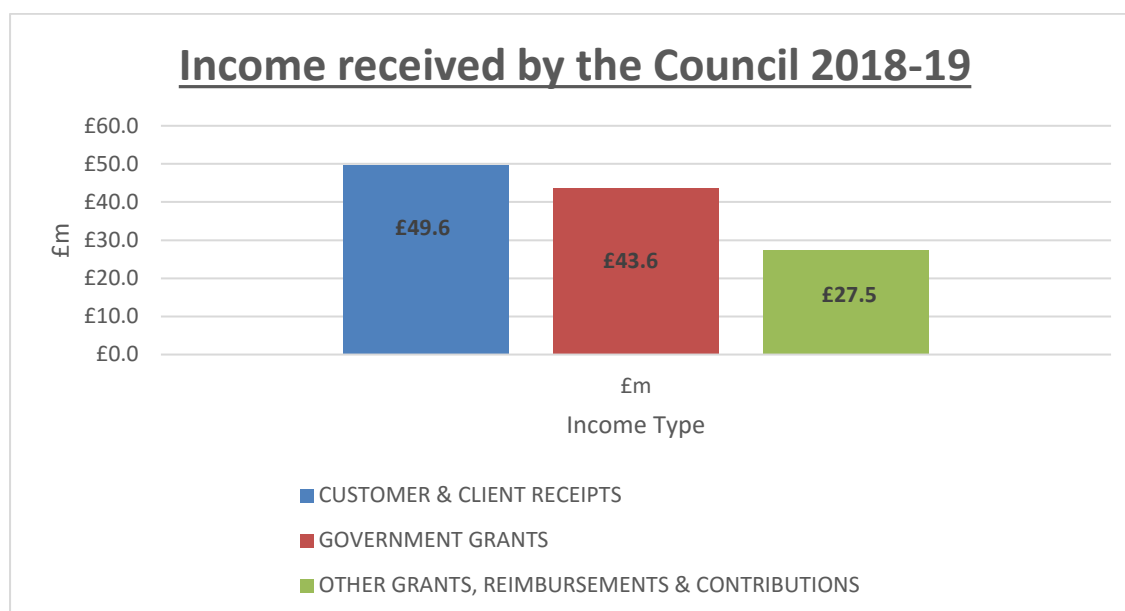
The Government's limit on council tax increases before a local referendum would be required has recently changed to 2.99% from 2%. This is also the final year the Council is allowed to raise the adult social care precept of 3% to meet the ever-increasing adults social care costs.

Assembly have agreed to increase Council Tax by 2.99% (£33.85) which is the Local Authority Precept Increase and 3% (£33.95) Increase for the Adult Social Care Precept. This 3% precept will be ring-fenced for this purpose. These increases which in total equate to £67.80 raise the level of Council Tax from £1,131.83 to £1,199.63 for a band D property.

The Greater London Authority is proposing to increase their Council Tax by 5.1% (£14.20) for a Band D property, changing the charge from £280.02 (2017/18) to £294.22 in 2018/19. The combined amount payable will therefore be £1,493.85 for 2018/19, compared to £1,411.85 in 2017/18. This is a total change of £82.00 for the Council Tax bill for 2018/19.

Gross Income 2018/19

In addition to the funding above the Council also receives other income, as shown on the graph/table below. This income goes towards funding the Council's gross expenditure, and the resultant net budget requirement is then funded by Government grant and Council Tax as described above. This income is achieved and spent by each Council department for specific purposes. This includes grants and fees and charges in respect of individual services delivered and outcomes achieved. The graph below summarises the different income streams from which the council receives funding. Each year, the fees and charges are reviewed and reported to Cabinet in advance of the financial year following a benchmarking and market testing exercise by each directorate.



Within the Central Expenses service block the council also receives £131m as part of the housing benefit subsidy.

Ring Fenced Funding

All of the funding and income described above goes towards funding the Authority's General Fund services. In addition to this the Council receives two other main sources of ring-fenced funding, i.e. the Dedicated Schools Grant (DSG) and Housing Revenue Account (HRA) funding, the total amounts of which are shown in the table below. This funding is not allowed to fund general services, although the General Fund can recharge and draw down either funding stream in respect of services provided for it (in a similar way as it would do to any other external organisation).

Ring-fenced Income	2017/18 £'000
DSG after Academy recoupment	218,486
HRA	107,213
Total	325,699

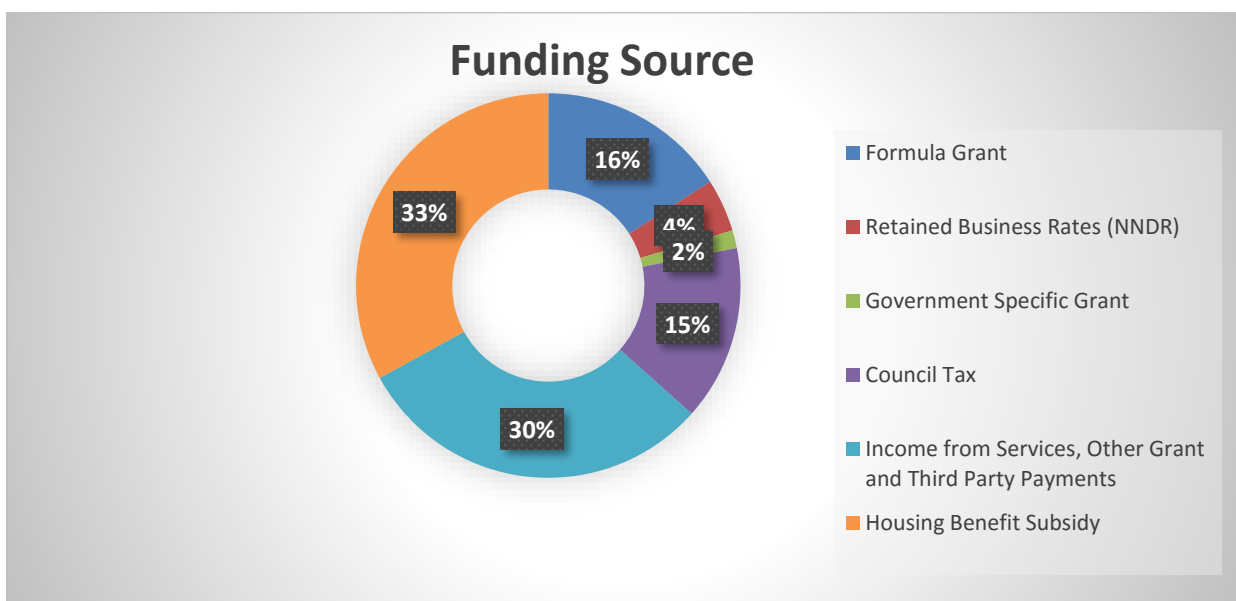
The Council receives its DSG allocation from the Department for Education (DfE) based on the number of pupils educated in schools and nurseries across the borough. The funding received must be allocated directly to schools, although the Council retains an element to fund some services that are run on behalf of schools. The DSG grant allocation is adjusted to account for any maintained Schools converting to Academies. The HRA income is what the Council receives in rents from its Council tenants, and it is used to fund the housing stock, such as building maintenance.

Total Funding and Income

This table illustrates the total funding and income which is financing the total gross expenditure of £397.03 million as set out below.

Funding and Income	£'000
Formula Grant	63,225
Retained Business Rates (NNDR)	17,657
Government Specific Grant	5,965
Council Tax	58,521
Income from Services, Other Grant, and Third-Party Payments	120,696
Housing Benefit Subsidy	130,968
	397,032

Pie Chart: Total Income. The following pie chart presents the Councils total income (as per the table above) in a graphical format, to depict the relative proportions of each main funding source.



Expenditure for 2018/19

The net budget of £145.368 million is allocated by each Strategic Function of the Council as follows:

Strategic Function	Original Budget 18-19*
CARE & SUPPORT	63,627,848
CENTRAL	12,362,300
COMMUNITY SOLUTIONS	10,706,080
CONTRACTED SERVICES	6,394,990
CORE	12,936,980
EDUCATION, YOUTH & CHILDCARE	15,044,860
ENFORCEMENT	9,170,371
GROWTH & HOMES	-4,658,300
PUBLIC REALM	8,371,751
SDI COMMISSIONING	9,211,600
MY PLACE	2,199,880
TOTAL GENERAL FUND BUDGET*	145,368,360

*The figures in the table are inclusive of overheads and capital charges which are not classed as controllable service expenditure.

The net budget of £145.368 million is allocated by each Business Unit of the Council as follows:

Service Business Unit	Original Budget 18-19*
ADULT'S CARE & SUPPORT	16,774,330
ADULTS COMMISSIONING	5,374,240
ASSETS & INVESTMENT	-5,216,580
CENTRAL EXPENSES	12,362,300
CHILDREN'S CARE & SUPPORT	30,870,310
CHILDREN'S COMMISSIONING	4,172,990
CULTURE & RECREATION	2,342,750
DISABILITIES	15,983,208
EDUCATION, YOUTH & CHILDCARE	15,044,860
ELEVATE CLIENT TEAM	7,243,610
ELEVATE CONTRACT	6,394,990
ENFORCEMENT	9,170,371
FINANCE	1,584,450
COMMISSIONING - REGEN, HOUSING AND INVESTMENT	-1,784,470
HEALTHY LIFESTYLES & LEISURE	364,370
INTERVENTION SERVICES	3,997,160
LAW & GOVERNANCE	1,849,550
PUBLIC HEALTH	-700,000
PUBLIC REALM	8,371,751
STRATEGIC LEADERSHIP	837,420
STRATEGY & PROGRAMMES	1,054,700
SUPPORT SERVICES	1,644,210
MY PLACE	2,199,880
TRANSFORMATION	367,250
TRIAGE SERVICES	2,930,590
UNIVERSAL SERVICES	4,040,170
COMMUNITY SOLUTIONS	-1,906,050
TOTAL GENERAL FUND BUDGET*	145,368,360

*The figures in the table are inclusive of overheads and capital charges which are not classed as controllable service expenditure

Levies 2018/19

The amount the Council pays to levying bodies has increased by 4% overall. This is shown in the table below:

LEVIES	2017/18 (£)	2018/19 (£)	Change %
East London Waste Authority	11,652,000	12,138,000	4%
Environment Agency	107,241	110,715	3%
London Pension Fund Authority	169,405	170,761	1%
Lee Valley	124,148	117,960	-5%
TOTAL LEVIES	12,052,794	12,537,436	4%

Reserves (All reserves)

The General Fund Balances currently stands at £17.03m as at the end of 31st March 2018 (was £19.3m as at the end of 31st March 2017).

£15m is currently the minimum recommended level of balances for the General Fund Balance. This recommendation will be kept under review in the light of our changing financial context. The minimum levels of reserves are assessed annually at a local level. This assessment is based upon strategic, operational, and financial risks facing the authority. It is the responsibility of the Chief Financial Officer to ensure that the reserves are at an adequate level as per section 114 of the Local Government Finance Act 1988. The levels of reserves and their suitability are kept under constant review as the shape and size of the council changes. Any changes would be recommended to Cabinet. The current assessment of the minimum level of reserves is adequate and no change needs to be made.

There was an overspend of £5.6m in 2017/18. To balance this, we drew down £5.6m from General Fund Balances to balance the 2017/18 budget. The risks associated with those areas over overspending in 2017/18 have been mitigated by allowing for budget growth in the latest MTFS.

Forecast Position of Earmarked Reserves at start of 2017/18:

Earmarked GF Reserves	Balance at 31/03/2017	Transfers in during 2017/18	Transfers out during 2017/18	Balance at 31/03/2018
	£000	£000	£000	£000
General Fund				
Balances held by schools under a scheme of delegation:				
- Local Management of Schools	11,938	11,290	(15,286)	7,942
- Dedicated Schools Grant	3,674	1,702		5,376
PFI reserve	10,623	1,344		11,967
Departmental Reserves	2,748	726		3,474
Budget Support	11,199	1,426		12,625
Corporate Restructuring	2,006		(2,006)	-
Spend to Save	-			-
Collection Fund Equalisation Reserve	1,581		(435)	1,146
Other Miscellaneous	905	92	(365)	632
Insurance	1,639			1,639
Capital Investment Reserve	3,575			3,575
Public Health	161	72		233
Legal Trading Reserve	1,015		(200)	815
LEP Housing Rental Reserve	1,394		(528)	866
Elections Reserve	223			223
VAT Market Repayment	211	39	(78)	172
Council's Entities	1,444	1,205		2,649
Barking Adult College	-			-
Education, Youth and Childcare	-	1,250		1,250
	-	1,000		1,000
Total General Fund	54,336	20,146	(18,898)	55,584
HRA				
Leasehold Repairs	8,972		(3,779)	5,193
Capital Projects Dispute Reserve	-			-
Total HRA	8,972	-	(3,779)	5,193

Treasury Management

Treasury Management Strategy

The Council's Treasury Management Strategy has three main streams:

- Investment Strategy – relating to the management of the Council's cash balances.
- Borrowing Strategy – relating to the financing of the Council's capital programme;
- Minimum Revenue Provision (MRP) Strategy – relating to charging to the General Fund an MRP considered to be prudent.

The Council's cash position

At the financial year end (31st March) the level of the Council's cash balances have been as follows:

2017/18 - £248m
2016/17 - £233m
2015/16 - £227m
2014/15 - £218m
2013/14 - £121m
2012/13 - £110m

These balances have been made up of various sources of cash, such as capital grants, s106 funding, reserves, capital receipts through the sale of assets and loans. The increase in the cash value for 2017/18 includes £120m borrowed from the Public Works Loan Board to fund regeneration within the borough. All cash flow monitoring and investing are carried out by an in-house treasury section.

Changes to Investment Strategy

The Council's investments are managed on the following principles, in order of priority:

1. Security – how safe is the Council's investment
2. Liquidity – can the Council access its money when it needs to?
3. Yield – rate of return on the Council's investment

On the basis of these principles, the following actions will be followed:

- Maintain increased investment limits for major UK banks due to limited number of counterparties;
- Monitor counterparty risk using Link Asset Management's model which combines views from the Credit Rating Agencies with three other factors/considerations. This will ensure views taken are balanced; and
- Not to use derivative products due to potential instability in the financial markets at this moment in time and their being consequently unsuitable.

Borrowing Strategy

The Council is allowed to borrow funds from the capital markets for two purposes:

- i. Short term temporary borrowing for day to day cash flow purposes to ensure liquidity.
- ii. Long term borrowing to finance the capital programme where the Council can demonstrate the borrowing is affordable.

The Council's borrowing as at 31 March 2018 can be split into the following elements:

- i. General Fund External Long Terms loans from the PWLB, Local Authority and private banks - £319m;
- ii. General Fund External Short Terms loans from the Local Authorities - £46m;
- iii. HRA PWLB and Private Bank Loans - £276m; and
- iv. PFI/finance lease liabilities - £133m.

Capital Strategy

In October 2016, Cabinet agreed an Investment and Acquisition Strategy alongside an initial £250m investment budget and £100m land and property acquisition budget. In 2017 the Council established a revised Investment and Acquisitions Strategy, which includes 44 schemes. The Council's capital strategy includes the funding of these 44 schemes.

Revenue Budget

Revenue spending funds the day-to-day provision and delivery of services and running costs, including salaries. It is financed from the council tax, government grant, business rates and other income.

The process of setting and monitoring budgets ensures that resources are used for their intended purposes. Regular and timely budget monitoring of variances against targets enables over and under spends to be identified promptly and possible changes in resource requirements to be highlighted.

The following pages show the budgets for each cost centre grouped under the CIPFA Service Reporting Code of Practice headings. The CIPFA standard is used as listed below.

Expenditure:

Employee related costs

These include the cost of employee expenses, both direct and indirect, to the authority. Examples include:

Direct expenses - Salaries, employer's national insurance and pension contributions and agency staff.

Indirect expenses - Relocation and interview expenses, training and severance expenses.

Premises related costs

These include expenses directly related to the running of premises and land.

Examples of this type of expenditure are: Energy costs, rents, rates, water services, fixtures and fittings, cleaning and grounds maintenance of the Council's various buildings.

Transport related costs

Transport costs include all costs associated with the provision, hire and use of transport. Examples of transport costs are lease car costs, public transport and car allowances (payments made to staff in relation to travel expenses).

Supplies and Services

These include all direct supplies and service expenses such as equipment, materials, uniforms, printing and stationery, subscriptions and general office expenses.

Contractor Payments

These are payments to an external provider in return for the provision of a service, examples include; contractor payments for Waste Collection and Street Cleansing.

Benefit payments

These are Housing Benefits.

Establishment costs and overheads

This group includes staff recharges and central overheads.

Capital financing costs

These provide a record of the revenue impact of capital items in the revenue accounts of the authority.

Income:**Fees, charges and sale of goods**

This group includes all income from fees, charges and sale of goods, examples include; licence fees, car parking pay & display tickets, car parking permits, planning application fees, building regulation fees, course fees, sale of equipment, stock and publications.

Grants and contributions

This group includes all income from grants and contributions.

Benefits subsidy

This group includes all benefits subsidy for Housing Benefits.

Income recharges

This group includes all income received by the service from recharges to internal users.

Capital financing income

This group includes all income received towards capital schemes. Income towards specific services that is received as part of the Revenue Support Grant is only shown on the 'Summary' and not on the individual budget pages.

Capital Programme

Capital expenditure is generally spending on purchasing, upgrading and improving assets such as land and buildings. The community receives benefit from capital expenditure over a long period of time. The expenditure is financed from grants, capital receipts, contributions from partner organisations, revenue contribution and borrowing.

The Council's approved capital programme is the inclusion of projects infers authority to spend that budget to deliver the project. The approved capital budget is £216m for 2018-19.

To ensure that all projects are properly managed and controlled the Council operates regular budget monitoring

**BUDGETS BY STRATEGIC COMMISSIONER AND NEW
SERVICE BLOCKS 2018/19**

CARE & SUPPORT

CARE AND SUPPORT BUDGETS 2018/19

	Annual Budget
CIPFA Summary	
CUSTOMER & CLIENT RECEIPTS	(7,916,000)
GOVERNMENT GRANTS	(9,328,560)
INCOME	
OTHER GRANTS, REIMBURSEMENTS & CONTRIBUTIONS	(17,078,900)
RECHARGES INCOME	(918,000)
1 - Gross Controllable Income Total	(35,241,460)
EMPLOYEE EXPENSES	23,268,228
PREMISES RELATED EXPENDITURE	350,800
SUPPLIES AND SERVICES	1,593,540
THIRD PARTY PAYMENTS	53,662,010
TRANSFER PAYMENTS	12,707,750
TRANSPORT RELATED EXPENDITURE	3,150,000
2 - Gross Controllable Expenditure Total	94,732,328
RECHARGES INCOME	
3 - Gross Non-Controllable Income Total	
DEPRECIATION AND IMPAIRMENT LOSSES	758,380
SUPPORT SERVICES	3,378,600
4 - Gross Non-Controllable Expenditure Total	4,136,980
Net Budget	63,627,848

BUSINESS UNIT BUDGETS 2018/19

	ADULT'S CARE & SUPPORT	CHILDREN'S CARE & SUPPORT	DISABILITIES
CIPFA Summary			
CUSTOMER & CLIENT RECEIPTS	(5,419,500)	(1,500,000)	(996,500)
GOVERNMENT GRANTS	(7,809,860)	(1,304,000)	(214,700)
INCOME			
OTHER GRANTS, REIMBURSEMENTS & CONTRIBUTIONS	(15,912,500)	(494,000)	(672,400)
RECHARGES INCOME	(326,600)		(591,400)
1 - Gross Controllable Income Total	(29,468,460)	(3,298,000)	(2,475,000)
EMPLOYEE EXPENSES	6,670,100	11,449,490	5,148,638
PREMISES RELATED EXPENDITURE	85,800	78,300	186,700
SUPPLIES AND SERVICES	269,700	1,055,840	268,000
THIRD PARTY PAYMENTS	27,946,250	20,035,980	5,679,780
TRANSFER PAYMENTS	8,700,500	71,000	3,936,250
TRANSPORT RELATED EXPENDITURE	433,000	261,400	2,455,600
2 - Gross Controllable Expenditure Total	44,105,350	32,952,010	17,674,968
RECHARGES INCOME			
3 - Gross Non-Controllable Income Total			
DEPRECIATION AND IMPAIRMENT LOSSES	685,440		72,940
SUPPORT SERVICES	1,452,000	1,216,300	710,300
4 - Gross Non-Controllable Expenditure Total	2,137,440	1,216,300	783,240
Net Budgets	16,774,330	30,870,310	15,983,208

CENTRAL

CENTRAL BUDGETS 2018/19

	Annual Budget
CIPFA Summary	
CUSTOMER & CLIENT RECEIPTS	(22,000)
GOVERNMENT GRANTS	(132,030,990)
OTHER GRANTS, REIMBURSEMENTS & CONTRIBUTIONS	(6,382,800)
RECHARGES INCOME	(685,000)
1 - Gross Controllable Income Total	(139,120,790)
EMPLOYEE EXPENSES	6,039,880
PREMISES RELATED EXPENDITURE	41,500
SUPPLIES AND SERVICES	8,101,980
THIRD PARTY PAYMENTS	3,270,000
TRANSFER PAYMENTS	134,776,690
2 - Gross Controllable Expenditure Total	152,230,050
DEPRECIATION AND IMPAIRMENT LOSSES	0
SUPPORT SERVICES	2,557,280
4 - Gross Non-Controllable Expenditure Total	2,557,280
FINANCING AND INVESTMENT INCOME AND EXPENDITURE	4,054,000
OTHER OPERATING EXPENDITURE	12,470,900
TAXATION AND NON-SPECIFIC GRANT INCOME	750,000
5 - Below the line - CIES Total	17,274,900
ADJUSTMENTS BETWEEN ACCOUNTING BASIS & FUNDING BASIS UNDER REGULATIONS	(17,788,640)
6 - Below the line - MIRS Total	(17,788,640)
TRANSFERS TO/FROM EARMARKED RESERVES	(2,790,500)
Net Budget	12,362,300

DETAILED CENTRAL BUDGETS

	Original Budget 18-19
LEVIES	12,537,436
EAST LONDON WASTE AUTHORITY	12,138,000
LEE VALLEY	117,960
LONDON PENSION AUTHORITY	170,761
ENVIRONMENT AGENCY	110,715
CENTRAL EXPENSES	20,404,504
CORPORATE EXPENSES	15,956,114
INTEREST PAYABLE	6,733,000
INTEREST RECIEVABLE	(4,299,000)
HOUSING BENEFIT SUBSIDY	142,110
CORPORATE MANAGEMENT	1,872,280
DEPRECIATION	(17,788,640)
DEPRECIATION AND IMPAIRMENT LOSSES	(25,945,840)
MINIMUM REVENUE PROVISION (MRP)	8,157,200
RESERVES	(2,791,000)
USE OF ONE-OFF RESERVES	(2,791,000)
NET BUDGETS 2017/18	12,362,300

COMMUNITY SOLUTIONS

COMMUNITY SOLUTIONS BUDGET 2018/19

	ANNUAL BUDGET
CIPFA Summary	
CUSTOMER & CLIENT RECEIPTS	(16,903,414)
GOVERNMENT GRANTS	(4,747,650)
INCOME	
OTHER GRANTS, REIMBURSEMENTS & CONTRIBUTIONS	(957,400)
RECHARGES INCOME	(4,958,450)
1 - Gross Controllable Income Total	(27,566,914)
EMPLOYEE EXPENSES	11,057,752
PREMISES RELATED EXPENDITURE	2,512,012
SUPPLIES AND SERVICES	1,491,120
THIRD PARTY PAYMENTS	19,176,000
TRANSFER PAYMENTS	130,000
TRANSPORT RELATED EXPENDITURE	27,500
2 - Gross Controllable Expenditure Total	34,394,384
RECHARGES INCOME	(440,300)
3 - Gross Non-Controllable Income Total	(440,300)
DEPRECIATION AND IMPAIRMENT LOSSES	2,870,500
SUPPORT SERVICES	1,448,410
4 - Gross Non-Controllable Expenditure Total	4,318,910
Net Budget	10,706,080

BUSINESS UNIT BUDGET 2018/19

	COMMUNITY SOLUTIONS	INTERVENTION SERVICES	SUPPORT SERVICES	TRIAGE SERVICES	UNIVERSAL SERVICES
CIPFA Summary					
CUSTOMER & CLIENT RECEIPTS		(15,571,400)	(72,000)		(1,260,014)
GOVERNMENT GRANTS INCOME		(4,689,400)	(58,250)		
OTHER GRANTS, REIMBURSEMENTS					(957,400)
RECHARGES INCOME		(275,000)	(4,154,770)	(146,010)	(382,670)
1 - Gross Controllable Income		(20,535,800)	(4,285,020)	(146,010)	(2,600,084)
EMPLOYEE EXPENSES	(2,272,860)	4,424,530	3,628,500	1,949,730	3,327,852
PREMISES RELATED EXPENDITURE		1,255,150			1,256,862
SUPPLIES AND SERVICES	48,310	431,000	520,870		490,940
THIRD PARTY PAYMENTS	5,600	17,972,600	49,000	868,000	280,800
TRANSFER PAYMENTS				130,000	
TRANSPORT RELATED EXPENDITURE	5,400	9,000			13,100
2 - Gross Controllable	(2,213,550)	24,092,280	4,198,370	2,947,730	5,369,554
RECHARGES INCOME					(440,300)
3 - Gross Non-Controllable					(440,300)
DEPRECIATION AND IMPAIRMENT		132,620	1,911,780		826,100
SUPPORT SERVICES	307,500	308,060	(180,920)	128,870	884,900
4 - Gross Non-Controllable	307,500	440,680	1,730,860	128,870	1,711,000
Net Budgets	(1,906,050)	3,997,160	1,644,210	2,930,590	4,040,170

CONTRACTED SERVICES

CONTRACTED SERVICES BUDGET 2018/19

	Annual Budget
CIPFA Summary	
CUSTOMER & CLIENT RECEIPTS	(1,176,000)
GOVERNMENT GRANTS	(200,000)
RECHARGES INCOME	(4,433,030)
1 - Gross Controllable Income Total	(5,809,030)
SUPPLIES AND SERVICES	200,200
THIRD PARTY PAYMENTS	17,369,750
2 - Gross Controllable Expenditure Total	17,569,950
RECHARGES INCOME	(8,729,350)
3 - Gross Non-Controllable Income Total	(8,729,350)
DEPRECIATION AND IMPAIRMENT LOSSES	593,550
SUPPORT SERVICES	2,769,870
4 - Gross Non-Controllable Expenditure Total	3,363,420
Net Budget	6,394,990

CORE SERVICES

CORE BUDGET 2018/19

	Annual Budget
CIPFA Summary	
CUSTOMER & CLIENT RECEIPTS	(1,183,300)
GOVERNMENT GRANTS	(509,500)
OTHER GRANTS, REIMBURSEMENTS & CONTRIBUTIONS	(250,500)
RECHARGES INCOME	(5,335,330)
1 - Gross Controllable Income Total	(7,278,630)
EMPLOYEE EXPENSES	15,439,680
PREMISES RELATED EXPENDITURE	123,100
SUPPLIES AND SERVICES	4,090,500
THIRD PARTY PAYMENTS	1,056,500
TRANSPORT RELATED EXPENDITURE	5,701,800
2 - Gross Controllable Expenditure Total	26,411,580
RECHARGES INCOME	(11,401,180)
3 - Gross Non-Controllable Income Total	(11,401,180)
DEPRECIATION AND IMPAIRMENT LOSSES	63,440
SUPPORT SERVICES	5,141,770
4 - Gross Non-Controllable Expenditure Total	5,205,210
Net Budget	12,936,980

BUSINESS UNIT BUDGETS

	ELEVATE CLIENT TEAM	FINANCE	LAW & GOVERNANCE	STRATEGIC LEADERSHIP	STRATEGY & PROGRAMMES	TRANSFORMATION
CIPFA Summary						
CUSTOMER & CLIENT RECEIPTS	(289,400)		(533,000)		(360,900)	
GOVERNMENT GRANTS	(386,600)		(62,900)		(60,000)	
OTHER GRANTS, REIMBURSEMENTS		(47,500)	(203,000)			
RECHARGES INCOME	(224,790)	(1,523,480)	(2,751,110)	(147,750)	(688,200)	
1 - Gross Controllable Income	(900,790)	(1,570,980)	(3,550,010)	(147,750)	(1,109,100)	
EMPLOYEE EXPENSES	930,260	3,440,040	7,505,440	989,710	2,387,230	187,000
PREMISES RELATED EXPENDITURE	56,100		66,000	1,000		
SUPPLIES AND SERVICES	1,206,600	651,100	1,348,100	30,700	854,000	
THIRD PARTY PAYMENTS	200,600	743,100	2,400	10,400	100,000	
TRANSPORT RELATED EXPENDITURE	5,642,800	18,700	31,600	5,700	3,000	
2 - Gross Controllable	8,036,360	4,852,940	8,953,540	1,037,510	3,344,230	187,000
RECHARGES INCOME	(159,410)	(2,603,750)	(6,053,160)	(1,030,230)	(1,554,630)	
3 - Gross Non-Controllable	(159,410)	(2,603,750)	(6,053,160)	(1,030,230)	(1,554,630)	
DEPRECIATION AND IMPAIRMENT	6,160	50,710	6,570			
SUPPORT SERVICES	261,290	855,530	2,492,610	977,890	374,200	180,250
4 - Gross Non-Controllable	267,450	906,240	2,499,180	977,890	374,200	180,250
Net Budget	7,243,610	1,584,450	1,849,550	837,420	1,054,700	367,250

EDUCATION, YOUTH AND CHILDCARE

EDUCATION, YOUTH AND CHILDCARE BUDGET 2018/19

	Annual Budget
CIPFA Summary	
CUSTOMER & CLIENT RECEIPTS	(1,574,935)
GOVERNMENT GRANTS	(9,987,278)
INCOME	(151,000)
OTHER GRANTS, REIMBURSEMENTS & CONTRIBUTIONS	(200,000)
RECHARGES INCOME	(6,230,197)
1 - Gross Controllable Income Total	(18,143,410)
EMPLOYEE EXPENSES	7,345,208
PREMISES RELATED EXPENDITURE	11,573,020
SUPPLIES AND SERVICES	1,677,659
THIRD PARTY PAYMENTS	246,350
TRANSPORT RELATED EXPENDITURE	75,120
2 - Gross Controllable Expenditure Total	20,917,357
DEPRECIATION AND IMPAIRMENT LOSSES	10,425,450
SUPPORT SERVICES	2,411,620
4 - Gross Non-Controllable Expenditure Total	12,837,070
TRANSFERS TO/FROM EARMARKED RESERVES	(566,157)
6 - Below the line - MIRS Total	(566,157)
Net Budget	15,044,860

ENFORCEMENT

ENFORCEMENT BUDGET 2018/19

	Annual Budget
CIPFA Summary	
CUSTOMER & CLIENT RECEIPTS	(11,669,445)
OTHER GRANTS, REIMBURSEMENTS & CONTRIBUTIONS	(130,100)
RECHARGES INCOME	(1,921,170)
1 - Gross Controllable Income Total	(13,720,715)
EMPLOYEE EXPENSES	7,233,111
PREMISES RELATED EXPENDITURE	2,189,457
SUPPLIES AND SERVICES	1,545,039
THIRD PARTY PAYMENTS	2,587,267
TRANSPORT RELATED EXPENDITURE	343,392
2 - Gross Controllable Expenditure Total	13,898,266
RECHARGES INCOME	(1,203,610)
3 - Gross Non-Controllable Income Total	(1,203,610)
DEPRECIATION AND IMPAIRMENT LOSSES	8,948,490
SUPPORT SERVICES	1,247,940
4 - Gross Non-Controllable Expenditure Total	10,196,430
Net Budget	9,170,371

GROWTH & HOMES

GROWTH & HOMES BUDGET 2018/19

	Annual Budget
CIPFA Summary	
CUSTOMER & CLIENT RECEIPTS	(5,597,460)
OTHER GRANTS, REIMBURSEMENTS & CONTRIBUTIONS	(48,400)
RECHARGES INCOME	(2,390,670)
1 - Gross Controllable Income Total	(8,036,530)
EMPLOYEE EXPENSES	3,059,190
PREMISES RELATED EXPENDITURE	3,018,100
SUPPLIES AND SERVICES	210,100
THIRD PARTY PAYMENTS	(983,800)
TRANSPORT RELATED EXPENDITURE	63,500
2 - Gross Controllable Expenditure Total	5,367,090
RECHARGES INCOME	(3,009,380)
3 - Gross Non-Controllable Income Total	(3,009,380)
DEPRECIATION AND IMPAIRMENT LOSSES	500,070
SUPPORT SERVICES	520,450
4 - Gross Non-Controllable Expenditure Total	1,020,520
Net Budget	(4,658,300)

BUSINESS UNIT BUDGETS

	ASSETS & INVESTMENT	COMMISSIONING - REGEN, HOUSING AND INVESTMENT	CULTURE & RECREATION
CIPFA Summary			
CUSTOMER & CLIENT RECEIPTS	(4,757,100)	(614,060)	(226,300)
OTHER GRANTS, REIMBURSEMENTS & CONTRIBUTIONS	(10,400)	0	(38,000)
RECHARGES INCOME	(1,654,050)	(736,620)	
1 - Gross Controllable Income Total	(6,421,550)	(1,350,680)	(264,300)
EMPLOYEE EXPENSES	623,040	1,006,020	1,430,130
PREMISES RELATED EXPENDITURE	2,750,000		268,100
SUPPLIES AND SERVICES	(252,500)	3,000	459,600
THIRD PARTY PAYMENTS	443,400	(1,529,500)	102,300
TRANSPORT RELATED EXPENDITURE	1,500	0	62,000
2 - Gross Controllable Expenditure Total	3,565,440	(520,480)	2,322,130
RECHARGES INCOME	(2,550,930)	(458,450)	
3 - Gross Non-Controllable Income Total	(2,550,930)	(458,450)	
DEPRECIATION AND IMPAIRMENT LOSSES	176,540	38,610	284,920
SUPPORT SERVICES	13,920	506,530	
4 - Gross Non-Controllable Expenditure Total	190,460	545,140	284,920
Net Budgets	(5,216,580)	(1,784,470)	2,342,750

PUBLIC REALM

PUBLIC REALM BUDGET 2018/19

	Annual Budget
CIPFA Summary	
CUSTOMER & CLIENT RECEIPTS	(3,131,750)
GOVERNMENT GRANTS	
INCOME	
OTHER GRANTS, REIMBURSEMENTS & CONTRIBUTIONS	(1,591,450)
RECHARGES INCOME	(7,621,900)
1 - Gross Controllable Income Total	(12,345,100)
EMPLOYEE EXPENSES	14,966,201
PREMISES RELATED EXPENDITURE	1,188,350
SUPPLIES AND SERVICES	1,546,410
THIRD PARTY PAYMENTS	2,840,350
TRANSFER PAYMENTS	
TRANSPORT RELATED EXPENDITURE	3,033,800
2 - Gross Controllable Expenditure Total	23,575,111
RECHARGES INCOME	(5,817,700)
3 - Gross Non-Controllable Income Total	(5,817,700)
DEPRECIATION AND IMPAIRMENT LOSSES	985,730
SUPPORT SERVICES	1,973,710
4 - Gross Non-Controllable Expenditure Total	2,956,330
Net Budget	8,371,751

SDI COMMISSIONING

SDI COMMISSIONING BUDGET 2018/19

	Annual Budget
CIPFA Summary	
CUSTOMER & CLIENT RECEIPTS	(84,340)
GOVERNMENT GRANTS	(17,756,760)
OTHER GRANTS, REIMBURSEMENTS & CONTRIBUTIONS	(902,250)
RECHARGES INCOME	(161,000)
1 - Gross Controllable Income Total	(18,904,350)
EMPLOYEE EXPENSES	7,182,490
PREMISES RELATED EXPENDITURE	43,700
SUPPLIES AND SERVICES	1,057,550
THIRD PARTY PAYMENTS	17,904,380
TRANSPORT RELATED EXPENDITURE	15,200
2 - Gross Controllable Expenditure Total	26,203,320
DEPRECIATION AND IMPAIRMENT LOSSES	800,230
SUPPORT SERVICES	1,112,400
4 - Gross Non-Controllable Expenditure Total	1,912,630
Grand Total	9,211,600

BUSINESS UNIT BUDGETS

	ADULTS COMMISSIONING	CHILDREN'S COMMISSIONING	HEALTHY LIFESTYLES & LEISURE	PUBLIC HEALTH
CIPFA Summary				
CUSTOMER & CLIENT RECEIPTS			(84,340)	
GOVERNMENT GRANTS	(331,000)	(321,760)	(3,000)	(17,101,000)
OTHER GRANTS, REIMBURSEMENTS	(243,950)	(81,500)	(576,800)	
RECHARGES INCOME	(40,000)	(121,000)	0	
1 - Gross Controllable Income	(614,950)	(524,260)	(664,140)	(17,101,000)
EMPLOYEE EXPENSES	769,610	3,174,300	136,080	3,102,500
PREMISES RELATED EXPENDITURE			43,700	
SUPPLIES AND SERVICES	82,500	734,450	37,100	203,500
THIRD PARTY PAYMENTS	4,581,580	281,300	9,500	13,032,000
TRANSPORT RELATED EXPENDITURE	1,900	11,400	1,900	
2 - Gross Controllable	5,435,590	4,201,450	228,280	16,338,000
DEPRECIATION AND IMPAIRMENT			800,230	
SUPPORT SERVICES	553,600	495,800		63,000
4 - Gross Non-Controllable	553,600	495,800	800,230	63,000
Grand Total	5,374,240	4,172,990	364,370	(700,000)

MY PLACE

MY PLACE BUDGET 2018/19

	Annual Budget
CIPFA Summary	
CUSTOMER & CLIENT RECEIPTS	(152,000)
1 - Gross Controllable Income Total	(152,000)
EMPLOYEE EXPENSES	14,898,141
PREMISES RELATED EXPENDITURE	5,277,100
THIRD PARTY PAYMENTS	3,013,755
2 - Gross Controllable Expenditure Total	23,188,996
RECHARGES INCOME	
3 - Gross Non-Controllable Income Total	
DEPRECIATION AND IMPAIRMENT LOSSES	
SUPPORT SERVICES	(20,837,116)
4 - Gross Non-Controllable Expenditure Total	(20,837,116)
Budget	2,199,880

CAPITAL PROGRAMME 2018/19

The proposed capital programme of £216m, summarised by Strategic Functions, is shown below. These budgets will still be subject to change, roll-forwards and re-profiling.

Strategic Function	Capital Budget £'000
HRA	82,730
Care & Support	400
Community Solutions	1,720
Core	100
Culture, Heritage & Recreation	3,836
Education, Youth & Childcare	52,937
Enforcement	5,432
Growth & Homes & Regeneration	65,277
Public Realm	706
SDI Commissioning	1,112
NEW SCHEMES	1,695
Total	215,945

FUNDING THE CAPITAL PROGRAMME 2018/19

The proposed funding for the capital programme, summarised by Strategic Function, is shown below. These budgets will still be subject to change, roll-forwards and re-profiling.

Strategic Function	£'000								
	Government Grants	Revenue Central.	Corp Borrowing	HRA/MRR	Capital Receipts	Reserves	Section 106	EIB	Capital Budget £'000
HRA				82,730					82,730
Care & Support		400							400
Community Solutions			1,556	82	82				1,720
Core			100						100
Culture, Heritage & Recreation	666		1,770			400	1,000		3,836
Education, Youth & Childcare	52,937								52,937
Enforcement			5,432						5,432
Growth & Homes & Regeneration	300		55,188	5,572				4,217	65,277
Public Realm			706						706
SDI Commissioning			1,112						1,112
NEW SCHEMES			1,695						1,695
Total	53,903	400	67,559	88,384	82	400	1,000	4,217	215,945