

FAREHAM

BOROUGH COUNCIL

Report to the Executive for Decision 10 July 2017

Portfolio:	Policy and Resources
Subject:	General Fund and Housing Revenue Account Outturn 2016/17
Report of:	Director of Finance and Resources
Strategy/Policy:	Finance Strategy
Corporate Objective:	A dynamic, prudent and progressive Council

Purpose:

This report provides the Executive with details of the actual revenue expenditure for 2016/17 for the General Fund and Housing Revenue and Repairs Account and seeks approval for the completion, in 2017/18, of the 2016/17 expenditure programmes set out in the briefing paper contained in the report.

Executive summary:

The General Fund actual revenue expenditure for 2016/17 totals £8,482,417 which represents an overall underspend of £420,883 when compared to the revised budget.

However, it has not been possible to complete a number of expenditure programmes in 2016/17 and approval is sought to complete these programmes totalling £272,200 during 2017/18. When the use of the saving in 2016/17 to complete these programmes is taken into account, along with financing adjustments of £514,150 due to additional NNDR payments being received, the net reported underspend for the year is £662,833.

The final figures for the Housing Revenue and Repairs Account (HRA) in 2016/17 show that, overall, the value of the HRA reserve has reduced by £1,249,000 against a revised budget surplus of £460,000. This is mainly due to the decision to put aside £2,164,000 to replenish the Capital Development Fund which was used to fund £3,544,000 of new construction in the year.

Recommendation/Recommended Option:

It is recommended that the Executive:

- (a) approves to carry forward £272,200 to fund the completion of the General Fund expenditure programmes in 2017/18, as contained in this report;
- (b) approves that £53,000 from the HRA Capital account is carried forward to fund the outstanding balances from the 2016/17 programme in 2017/18; and
- (c) notes the contents of the report.

Reason:

To enable the completion of the General Fund expenditure programme for 2016/17 and to ensure that the balances on the Housing Revenue and Repairs Accounts at 31 March 2017 will be available in future years and that 2017/18 budgets are sufficient to meet the level of work programmed.

Cost of proposals:

There are no additional costs relating to the recommendations.

Appendices: **A: Detailed Service Actual Expenditure 2016/17**

Background papers: None

Reference papers: Report to the Executive 6 February 2017 Finance Strategy, Capital Programme, Revenue Budget and Council Tax 2017/18.

Report to the Executive 6 February 2017 Housing Revenue Account Budgets and Capital Plans.

FAREHAM

BOROUGH COUNCIL

Executive Briefing Paper

Date:	10 July 2017
Subject:	General Fund and Housing Revenue Account Outturn 2016/17
Briefing by:	Director of Finance and Resources
Portfolio:	Policy and Resources

INTRODUCTION

1. This report brings together the outturn position for the General Fund along with the Housing Revenue and Repairs Accounts for the financial year 2016/17. The report compares the actual spend against the revised budgets that were approved by the Executive in February 2017.

EMPLOYEE EXPENDITURE 2016/17

2. The approved 'cost of employment' budget for 2016/17 was £15,692,200. The actual expenditure for 2016/17 was £15,936,727 giving an overspend for the year of £244,527 or 1.6% compared to the final budget.
3. There was an underspend from salaries and associated costs of £263,843 which has arisen from vacancies that have occurred during the year. These have been primarily offset by an increase in agency payments (£406,555), severance payments (£82,481) and recruitment costs (£18,388) that have been made during the year.

THE GENERAL FUND

4. The General Fund actual revenue expenditure for 2016/17 totals £11,637,900 and this represents an overall underspend of £750,400 when compared to the revised budget approved by the Executive in February. Accounting adjustments and non-service budgets will bring this underspend down to £420,883.
5. In addition to the service underspend there is additional income received under the Financing line from NNDR collection and NNDR grants which have resulted in a further £514,150 being received during the year.
6. Later paragraphs of this report also set out details of a number of expenditure programmes that were not completed in 2016/17 and approval is sought for these programmes to be completed in the current year. If these proposals are approved along with the financing adjustment, this will mean that the final position for the financial year will show an underspend of £662,833 which will be added to the general fund reserve.

7. The following table summarises the position:-

ACTUAL REVENUE EXPENDITURE TO 31 MARCH 2017				
	Actual 2015/16 £	Revised Budget 2016/17 £	Actual 2016/17 £	Variation £
Committees				
Planning	537,739	599,200	500,184	-99,016
Licensing & Regulatory Affairs	377,575	521,800	524,458	2,658
Executive - Portfolio				
- Leisure and Community	1,517,643	1,537,800	1,366,492	-171,308
- Health and Housing	1,110,457	310,300	261,396	-48,904
- Planning and Development	-630,915	81,400	-353,788	-435,188
- Policy and Resources	1,586,353	390,400	196,851	-193,549
- Public Protection	1,860,683	1,933,100	1,925,182	-7,918
- Streetscene	4,082,071	4,104,000	4,208,336	104,336
Total Service Budgets	10,441,606	9,478,000	8,034,111	-848,889
Less Accounting Adjustments	502,313	2,910,300	3,008,789	98,489
Other Budgets	-1,836,614	-3,485,000	-3,155,483	329,517
Net Budget	9,107,305	8,903,300	8,482,417	-420,883
Financing	-9,381,795	-8,903,300	-9,417,450	-514,150
Net Total	-274,490	0	-935,033	-935,033
Adjust for:				
Carry Forwards	260,700	0	0	272,200
Final Position	-13,790			-662,833

8. The detailed position on each service is set out in [Appendix A](#). The main reasons for the variations for key council services are set out in the following paragraphs of this report.

THE KEY COUNCIL SERVICES

8. The Council has a number of services that would be considered as major or demand led services as they have a large impact on the council tax and any major variation in these budgets could lead to unacceptable rises in council tax. The details are shown in the following table:-

Service	Actual 2015/16 £	Budget 2016/17 £	Actual 2016/17 £	Variation £	
Income Budgets					
Housing Benefit Payments	-110,726	-77,600	-305,813	-228,213	😊
Trade Waste	-49,043	-92,400	-96,866	-4,466	😊
Local Land Charges	-266,749	-131,100	-131,276	-176	😊
Commercial Estates	-1,930,197	-2,935,600	-2,920,881	14,719	😊
Interest On Balances	-703,260	-569,900	-550,619	19,281	😊
Parking Services	-1,286,229	-1,037,900	-962,035	75,565	😞
Expenditure Budgets					
Local Plan	1,165,883	1,698,400	1,305,630	-392,770	😊
Homelessness	311,882	361,200	276,487	-84,713	😊
Processing Applications	165,379	208,500	150,930	-57,570	😊
Local Tax Collection	856,907	816,600	806,372	-10,228	😊
Street Cleansing	878,638	858,900	867,752	8,852	😊
Community Parks and Open Spaces	986,144	989,700	1,021,478	31,778	😞
Ferneham Hall	358,688	345,900	420,851	74,951	😞
Waste & Recycling Total	1,816,542	1,742,600	1,831,564	88,964	😞

9. The main variations in the key services are detailed as follows:-

- (a) **Housing benefits payments** are showing as £228,213 under the budget for the year. The amount paid out in benefits was less than anticipated by £500,000 which was offset by reduced income from grant received with a small amount due for prior year adjustments. There was also additional income from money owed due to overpaid benefits which was reduced by an increase in the bad debts written off during the year.
- (b) **Trade Waste** is showing an increase in the income budget for the year of £15,000 which is a result of taking on more customers during the year which has offset the increase in tipping charges although this increase is expected to continue. There has also been increased spend on vehicle repairs although this has been offset by reduced employee costs.
- (c) **Local Land Charges** is showing a very small underspend for the year. Income was just over £16,000 under budget which has been offset by reduced spend in

legal fees as the demand for the service has reduced.

- (d) **Interest on balances** is showing as just over £19,000 under budget which is as a result of continuing low interest rates and limited investment opportunities along with decreasing funds being spent on capital projects and therefore not available for investment.
- (e) Rents derived from **Commercial Estates** are more than anticipated mainly due to purchases of the Southampton Road properties. This has been offset by reductions in rent from the shopping centre where stores are currently able to renegotiate their lease position more favourably. Additional consultancy costs have been incurred in relation to major projects, such as Daedalus and Town Centre.
- (f) **Parking Services** is showing a change of over £75,000 against the budget for the financial year. There was reduced income from users of the Council's car parks during the year of almost £63,000 against budget which has also shown a drop against the previous financial year. Expenditure on all areas has also been slightly over budget with no area showing a significant variation.
- (g) The **Local Plan** has seen additional use of consultants as the Welborne project enters the next phase of work. Much of the cost is funded from balances which is regularly reported to the executive. Some external funding has also been received to support the spend. During the financial year the spend has been below budget but this will be spent in the current financial year. The underspend will be offset by less use of balances for the year.
- (h) The **Homelessness** service is showing an underspend mainly as a result of increased income through leased properties although some of this has been offset by the payment of additional rent for property. There has also been additional income from costs recovered from users of the service. Some of this increased income has been offset by additional spend on bed and breakfast along with additional spend on benefits. There has also been a saving in the supplies & services budget due to a reduction in the bad debt provision.
- (i) **Processing of (planning) applications** is showing a reduction against the budget mainly as a result of a large fee being received towards the end of the financial year. Other areas have shown an overspend in the use of consultants who have been working on specialist areas on major applications but this has been offset by vacant posts.
- (j) **Local tax collection** is showing an underspend for the year of £10,000 which is mainly due to less demand on the hardship fund along with small variations in all other areas of spend.
- (k) **Street Cleansing** is showing an overspend for the year which is mainly due to increased spend on employee costs due where temporary staff have been employed to cover additional work and an increase to the cost of repairing vehicles.
- (l) **Community Parks and Open Spaces** is showing an overspend mainly due to an increase in the number and cost of tree works that have been undertaken during the year.

- (m) **Ferneham Hall** is showing an overspend for the year and has seen an increased spend on promoter costs which have been partially offset by additional promotions income. There has been an increase in the cost of equipment purchases against budget and has also been an increase in employee costs due to additional use of casuals and severance costs.
- (n) The **Waste and Recycling Service** is showing an overspend for the year which is mainly as a result of increased spend on employee budgets due to increased use and cost of agency staff used to cover vacancies and other absences along with an increase to the cost of repairing vehicles. The income for the service is showing an increase over budget with additional income mainly coming from the recycling service due to the market value of recyclables which has shown an increase for the current year whereas the rates had declined in the previous year.

THE COUNCIL'S FUNDAMENTAL PARTNERSHIPS

10. The table below shows the end of financial year performance relating to the Council's element of each of the fundamental partnerships:-

Service	Actual 2015/16 £	Budget 2016/17 £	Actual 2016/17 £	Variation £	
Building Control Partnership	162,332	226,800	151,831	-74,969	😊
Community Safety Partnership	215,010	216,000	172,267	-43,733	😊
Fareham & Gosport CCTV Partnership	101,171	146,400	126,772	-19,628	😊
Project Integra	20,438	15,000	11,875	-3,125	😊
Portchester Crematorium Joint Committee	-125,000	-130,000	-130,000	0	😊
Environmental Health Partnership	1,552,054	1,325,800	1,362,862	37,062	😐

11. There are no particular causes for concern within the Council's fundamental partnerships.

OTHER BUDGETS

12. These budgets are used where spend or income cannot be shown against a specific service. Most are accounting entries that ensure that items such as depreciation or other capital charges do not have an impact on the council tax or where a service is provided and is funded from reserves.

PROVISION FOR EXPENDITURE FUNDED FROM 2016/17 UNDERSPENDINGS

13. A proportion of the underspend in 2016/17 has accrued because it was not possible to complete certain expenditure programmes last year.

14. In order to minimise the financial burden of this work on the budget for the current year, it is proposed that an equivalent sum from the 2016/17 underspend is brought forward into 2017/18 to allow for their completion, as listed in the table below:

Description of Goods/Service	Cost £	Justification
Community Grants	100,000	Slippage of approved grant funded projects into 2017/18
CCTV	14,500	CCTV for Civic Offices not completed in 2016/17
Cemeteries	19,000	Roman Grove Cemetery Resurfacing not completed in 2016/17
Local Plan (Regeneration)	42,500	One Public Estate Grant required for Regeneration in 2017/18
Solent Airport Daedalus	9,000	Communications Strategy - Branding, graphic design, advertising boards slipped into 2017/18
Planning Applications	30,000	Delay in transferring images from microfiche to computer imagery
Coast Protection	33,200	Refund of partnership fee to be used for projects in 2017/18
Youth Projects	24,000	Grants committed in 2016/17 to be paid out in 2017/18
	272,200	

15. Taking into account the carry forward proposals above this will result in a final underspend for the year of £662,833.
16. The Council faces a number of financial challenges over the next few years, and given the scale of these, it is proposed that the any unallocated underspend in 2016/17 is added to the General Fund balance pending the overall update of the Council's finance strategy later in the year.

HOUSING REVENUE AND REPAIRS ACCOUNT

Revenue

17. On 6 February 2017, the Executive considered the revised budgets for the Housing Revenue and Repairs Account (HRA). At this time, the estimated surplus for the HRA was £460,000 which would have resulted in a balance that could be used to top up the HRA reserve.
18. The final figures for 2016/17 in the tables below show that the HRA reserve we has been reduced in order to partly replenish the Capital Development Fund Reserve as £3.5million has been used from the reserve this year to help fund the construction of Stevenson Court and Sylvan Court. We are also aiming to build up this reserve to repay the £49.6million debt that we took on in order to take us out of the national subsidy scheme and become self-financing. The first repayment of the debt is due in 2027/28.

	Actual 2015/16 £'000	Revised Budget 2016/17 £'000	Actual 2016/17 £'000	Variation £'000
Income	-12,309	-12,303	-12,455	-152
Tenancy Management & running costs	4,430	4,392	4,658	266
Revenue Repairs Expenditure	3,622	4,452	3,736	-716
Capital spend not increasing the asset value	317	1,582	628	-954
Capital spend increasing the asset value (including new purchases) funded by the HRA Reserve	1,029	Included above	993	993
HRA Surplus(-)/Deficit	-2,911	-1,877	-2,440	-563
Depreciation set aside into the Major Repairs Reserve	1,408	1,417	1,569	152
Transfer to Capital Development Fund	2,164	-	2,164	2164
Transfer to Exceptional Expenditure Reserve	500	-	-	-
Transfer to/from Leaseholder Reserve to contribute to repairs	3	-	-44	-44
Total Transfers	4,075	1,417	3,689	1,972
Transfer to(-) or from(+) the HRA Reserve	1,164	-460	1,249	1,709

Capital

19. The table below summarises the capital spend in the year against the revised budget. There has been expenditure of £7.3million which has included the construction of new accommodation and the purchase of 5 ex-leaseholder flats.

Scheme	Revised Budget £'000	Actual £'000	Carry Forward £'000	Comment
Construction of New Accommodation				
Sylvan Court	3,380	3,365	0	
Stevenson Court	655	618	0	
Total construction	4,035	3,983	0	
Improvement to Existing Stock				
Improvements completed	2,920	2,743	-177	
Off Road Car Parking	75	51	-24	
Mobility Scooter Storage	20	1	-19	Delay in works programme
Total Improvements	3,015	2,795	-220	
Purchases				
Property Acquisitions	423	589	166	Purchase of 5 ex-leasehold flats
Total Purchases	423	589	166	

Scheme	Revised Budget £'000	Actual £'000	Carry Forward £'000	Comment
TOTAL CAPITAL SPEND	7,473	7,367	54	

This spend has been funded as follows:

	£000
Grants received towards new construction	440
Balance of new construction funded from the Capital Development Fund Reserve	3,544
Use of 1 for 1 receipts to fund 30% of new property purchases	177
Use of Major Repairs Reserve to fund capital expenditure on HRA assets	1,585
Capital spend not increasing the asset value funded by the HRA Reserve	628
Capital Spend increasing the asset value (including new purchases) funded by the HRA Reserve	993
Total funding	7,367

HRA Reserves

20. A summary of reserves held by the HRA at the end of the year is set out below:

Reserve	Purpose of Reserve	2015/16 Closing Balance £'000	2016/17 Transfers In £'000	2016/17 Transfers Out £'000	2016/17 Closing Balance £'000
HRA Reserve	To fund unexpected operating costs	3,690	0	-1,249	2,441
Exceptional Expenditure Reserve	To fund any exceptional demands upon expenditure	1,500	0	0	1,500
Major Repairs Reserve	To fund capital expenditure on HRA assets	0	1,591 ¹	-1,585	6
Capital Development Fund	To repay debt and/or fund new developments	4,900	2,164	-3,544	3,520
Leaseholder Reserve	To fund major repairs on blocks containing leasehold properties	203		-43	160
Total Revenue Reserves		10,293	3,755	-6,421	7,627
1:4:1 Receipts	To fund 30% of costs of new acquisitions	717	294	-176	835
TOTAL RESERVES		11,010	4,049	-6,597	8,462

¹The transfer in of £1,591,000 includes £1,569,000 in-year depreciation charge and a £22,000 transfer from Capital Receipts Reserve to correct prior year financing.

RISK ASSESSMENT

21. An assessment of the risks and opportunities associated with this decision has been carried out and it is considered that there are no significant risks associated with this report.

CONCLUSION

22. This report outlines the financial position during 2016/17 for the General Fund and the Housing Revenue and Repairs Account.
23. The General Fund is showing an underspend of £935,033 against the revised budget. Taking into account the proposed spending items to be funded from this underspend and the changes to financing the revenue budget, the contribution to the General Fund balance reduces to £662,833.
24. The combined balance on all Housing Revenue Account reserves is £8,462,000.
25. Members are asked to note the contents of the report and approve the carry forward balance and budgets in order that the agreed work can be completed in the current financial year.

Enquiries:

For further information on this report please contact Neil Wood. (Ext 4506)

APPENDIX A

DETAILED SERVICES ACTUAL REVENUE EXPENDITURE 2016/17

	Actual 2015/16 £	Budget 2016/17 £	Actual 2016/17 £	Variation 2016/17 £
Planning Committee				
Processing Applications	165,379	208,500	150,930	-57,570
Planning Advice	234,031	230,900	234,268	3,368
Enforcement of Planning control	114,566	113,500	75,879	-37,621
Appeals	23,763	46,300	39,108	-7,192
	<u>537,739</u>	<u>599,200</u>	<u>500,184</u>	<u>-99,016</u>
Accounting Adjustments in service	47,266	0	22,936	22,936
	<u>585,005</u>	<u>599,200</u>	<u>523,120</u>	<u>-76,080</u>
Licensing & Regulatory Affairs Committee				
Hackney Carriage and Private Hire Vehicles	-9,017	-15,000	1,584	16,584
Licensing	-19,272	-34,800	-12,494	22,306
Health and Safety	154,241	143,500	171,944	28,444
Election Services	251,622	428,100	363,424	-64,676
	<u>377,575</u>	<u>521,800</u>	<u>524,458</u>	<u>2,658</u>
Accounting Adjustments in service	10,137	0	5,117	5,117
	<u>387,712</u>	<u>521,800</u>	<u>529,575</u>	<u>7,775</u>
Leisure and Community				
Community Grants	365,527	372,900	249,735	-123,165
Community Development	181,970	196,800	149,145	-47,655
Outdoor Sport and Recreation	342,752	338,100	330,707	-7,393
Countryside Management	137,330	152,800	147,485	-5,315
Ferneham Hall	358,688	345,900	420,851	74,951
Fareham Leisure Centre	-118,911	-107,600	-121,583	-13,983
Holly Hill Leisure Centre	0	24,600	5,813	-18,787
Community Centres	172,895	138,100	112,203	-25,897
Westbury Manor Museum	77,391	76,200	72,136	-4,064
	<u>1,517,643</u>	<u>1,537,800</u>	<u>1,366,492</u>	<u>-171,308</u>
Accounting Adjustments in service	1,298,880	1,244,400	614,951	-629,449
	<u>2,816,523</u>	<u>2,782,200</u>	<u>1,981,443</u>	<u>-800,757</u>

	Actual 2015/16 £	Budget 2016/17 £	Actual 2016/17 £	Variation 2016/17 £
Health and Housing				
Housing Grants and Home Improvements	298,887	-481,800	-479,344	2,456
Housing Options	74,609	71,700	82,194	10,494
Homelessness	311,882	361,200	276,487	-84,713
Housing Advice	299,860	279,500	322,556	43,056
Housing Strategy	64,430	50,200	47,584	-2,616
Home Energy Conservation	16,311	19,100	12,474	-6,626
Registered Providers	44,476	10,400	-556	-10,956
	<u>1,110,457</u>	<u>310,300</u>	<u>261,396</u>	<u>-48,904</u>
Accounting Adjustments in service	72,235	702,700	691,623	-11,077
	<u>1,182,692</u>	<u>1,013,000</u>	<u>953,019</u>	<u>-59,981</u>

Planning and Development				
Parking Strategy	-2,232,219	-2,067,300	-2,009,505	57,795
Flooding and Coastal Management	132,457	93,000	60,932	-32,068
Public Transport	44,571	46,700	44,409	-2,291
Transportation Liaison	-18,769	-26,400	-16,025	10,375
Building Control	162,332	226,800	110,302	-116,498
Environmental Improvement Schemes	8,605	5,900	4,727	-1,173
Tree Management	38,127	39,000	72,628	33,628
Sustainability	33,309	36,500	40,842	4,342
Conservation & Listed Building Policy	34,790	28,800	32,273	3,473
Local Plan	1,165,883	1,698,400	1,305,630	-392,770
	<u>-630,915</u>	<u>81,400</u>	<u>-353,788</u>	<u>-435,188</u>
Accounting Adjustments in service	-342,277	26,100	52,151	26,051
	<u>-973,192</u>	<u>107,500</u>	<u>-301,637</u>	<u>-409,137</u>

	Actual 2015/16 £	Budget 2016/17 £	Actual 2016/17 £	Variation 2016/17 £
Policy and Resources				
Housing Benefit Payments	-110,726	-77,600	-305,813	-228,213
Housing Benefit Administration	424,092	391,000	352,672	-38,328
Democratic Representation and Management	1,075,628	1,084,700	1,181,597	96,897
Commercial Estates	-1,930,197	-2,935,600	-2,920,882	14,718
Henry Cort	20,973	20,100	8,672	-11,428
Neighbourhood Working	102,700	99,700	102,792	3,092
Public Relations and Consultation	309,841	333,200	335,135	1,935
Unapportionable Central Overheads	279,293	-33,400	-8,340	25,060
Corporate Management	721,567	730,900	693,259	-37,641
Economic Development	103,024	91,900	82,661	-9,239
Local Land Charges	-266,749	-131,100	-131,276	-176
Local Tax Collection	856,907	816,600	806,372	-10,228
	1,586,353	390,400	196,851	-193,549
Accounting Adjustments in service	-768,857	267,000	966,753	699,753
	817,496	657,400	1,163,604	506,204
Public Protection				
Pest Control	58,062	51,900	63,297	11,397
Dog Control	25,065	23,900	26,158	2,258
Food Safety	143,977	136,200	158,395	22,195
Air Quality and Pollution	208,760	196,400	223,280	26,880
Community Safety	297,509	294,500	211,019	-83,481
Emergency Planning	50,152	53,900	59,473	5,573
Clean Borough Enforcement	93,003	96,600	97,885	1,285
On-Street Parking	-38,902	-3,700	4,552	8,252
Off-Street Parking	984,892	1,033,400	1,042,918	9,518
Traffic Management	38,163	50,000	38,203	-11,797
	1,860,683	1,933,100	1,925,182	-7,919
Accounting Adjustments in service	-78,012	180,600	-103,935	-284,535
	1,782,671	2,113,700	1,821,247	-292,453

	Actual 2015/16 £	Budget 2016/17 £	Actual 2016/17 £	Variation 2016/17 £
Streetscene				
Cemeteries & Closed Churchyards	183,625	273,600	261,448	-12,152
Community Parks and Open Spaces	986,144	989,700	1,021,478	31,778
Allotments	23,961	22,700	25,821	3,121
Street Cleansing	878,638	858,900	867,752	8,852
Public Conveniences	180,274	221,500	231,976	10,476
Household Waste Collection	804,416	803,800	856,588	52,788
Trade Refuse	-49,043	-92,400	-96,866	-4,466
Recycling	612,639	617,000	595,399	-21,601
Garden Waste Collection	399,488	321,800	379,578	57,778
Street Furniture	61,930	87,400	65,164	-22,236
	<u>4,082,072</u>	<u>4,104,000</u>	<u>4,208,337</u>	<u>104,337</u>
Accounting Adjustments in service	262,940	489,500	759,192	269,692
	<u>4,345,012</u>	<u>4,593,500</u>	<u>4,967,529</u>	<u>374,029</u>
TOTAL - Before adjustments	10,441,606	9,478,000	8,629,111	-848,889
Total Adjustments	502,313	2,910,300	3,008,789	98,489
TOTAL - After adjustments	10,943,919	12,388,300	11,637,900	-750,400
Other Budgets	-1,836,614	-3,485,000	-3,155,483	329,517
TOTAL including Other Budgets	<u>9,107,305</u>	<u>8,903,300</u>	<u>8,482,417</u>	<u>-420,883</u>