



Leicester
City Council

Cabinet
Performance and Value for Money Select Committee

5th October 2009
23rd September 2009

REVENUE BUDGET MONITORING 2009/10 – PERIOD 3

Report of the Chief Finance Officer

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to show a summary position comparing spending with the budget. The report is the first in the regular cycle of reports for the 2009/2010 financial year showing the budget issues that have arisen so far.
- 1.2 Further reports will be presented to Strategic Management Board, Cabinet and the Performance and Value for Money Select Committee at Period 6, 9 and Outturn. Monthly reports will be presented to the Operational Board.
- 1.3 In line with the new management structure, this report is now presented divisionally rather than departmentally.

2. SUMMARY

- 2.1 The General Fund budget set for the financial year 2009/2010 was £270.8m. Together with the sums carried forward from 2008/2009 of £0.1m, the revised budget is now £270.9m.
- 2.2 Although it is still very early in the year, indications are that a number of service divisions are facing significant budgetary pressures. Bearing in mind these pressures, and the new budget management arrangements that have been implemented for 2009/10, it is crucial that Divisional Directors continue to monitor their budgets closely and where necessary take action to contain spending within budget. The areas in which significant budgetary pressures exist are as outlined below:
 - Learning Services – Pressures arising from the Raising Achievement Plan, possible external funding reductions and grant claw back. (Para. 6.2)
 - Social Care and Safeguarding – This division is facing significant pressures of up to £1m. This is due to a recent legal judgement relating to responsibilities for homeless 16 and 17 year olds, together with continuing pressures from 2008/09. A report is currently being produced by the Divisional Director to address these issues. (Para. 6.3)

- Older People and Community Care – Whilst these divisions are currently forecasting to under spend the position is, however, volatile and to a large extent dependent on the ability to deliver savings within the budget and successfully manage the transformation agenda. (Para. 6.9)
- Environmental Services and Highways and Transportation – These divisions are facing pressures and uncertainties relating to landfill taxation, concessionary fares and reduced on street parking income. (Para. 6.12 & 6.14)
- Property Services – The economic conditions are having an adverse impact on the non-operational property portfolio's budget. (Para. 6.17)

Further details on the divisional budgetary pressures are provided at Section 5 and 6 of this report.

- 2.3 Capital financing is one of the most volatile budgets within the council and in recent years has delivered significant savings. However, as a consequence of the current economic conditions, for the first time in a number of years, this budget is forecasting an outturn very close to budget.
- 2.4 Savings are expected following the final outcome of the 2009/10 pay negotiations. It is proposed that these will be clawed back from divisions and used to deal with corporate budget pressures.

3. RECOMMENDATIONS

3.1 Cabinet is recommended to:

- Note the changes made to the original approved budget for 2009/10;
- Note the expenditure to date and the budgetary issues which have emerged so far this year;
- Note the proposals put forward to ensure that spending is contained within the Divisional budgets;
- Note the progress made so far towards achieving the efficiency target;
- Approve the claw back of excess budgets allocated to service divisions in respect of the 2009/10 pay award, to be used towards corporate budget pressures, as set out in paragraph 10.1.

3.2 The Performance and Value for Money Select Committee is asked to consider the overall position presented within this report and make any observations it sees fit.

4. BUDGET FOR 2009/10

- 4.1 The General Fund budget for the financial year 2009/10 is **£270.8m**. After adding the approved carried forward amounts from 2008/09 (**£0.1m**) the budget for the year is now **£270.9m**.
- 4.2 Each Divisional Director is required by Finance Procedure Rules to ensure that services are delivered within budget, and has the responsibility for monitoring their budgets within the guidelines provided by the Chief Finance Officer.
- 4.3 Divisional Directors are responsible for their controllable budgets. These include employee costs, running costs and income. 'Indirect expenditure' or 'below the line charges' are the responsibility of the service provider with the cost of those services being included in the providers' controllable budgets.

5. NON-OPERATIONAL DIVISIONS

The budgetary issues, which have emerged to date, are as follows:

5.1 Chief Executive's Office

- 5.1.1 The Chief Executive's Office is predicting an outturn at budget. Although, contained within this are some budget issues. The Leicester Partnership commissioned a reduced level of support from the Partnership Team, which will reduce income paid to the team. Proposals will be made to reduce expenditure accordingly.

5.2 Financial, Legal and Democratic Services

- 5.2.1 Legal Services and Financial Services are forecast to achieve outturn at budget.
- 5.2.2 Democratic Services are forecasting outturn at budget however proposals to implement the 09/10 revenue strategy are still outstanding. The forecast is dependent on these items being achieved and as such there is a significant element of risk to the break-even forecast. Furthermore, the Coroners Service has consistently overspent in previous years, however a new coroner has been appointed who is undertaking a detailed examination of the budget and costs incurred by the service. It is anticipated that the service will manage within budget but this also remains an area of risk.

6. OPERATIONAL DIVISIONS

The budgetary issues, which have emerged to date, are as follows:

6.1 Children's - Access, Inclusion and Participation

6.1.1 The most significant budgetary pressure facing the division relates to the Nursery Education Grant budget. This follows an updated forecast increase in take up of free early years education provision in the private, voluntary and independent sectors. At this stage of the year it is anticipated that this can be contained within the overall Dedicated Schools Grant budget.

6.1.2 Early Years has underspent in prior years as the Children's Centres have been developed, resulting in only part-year revenue costs. An underspend in the current year is possible, as phase 3 centres are yet to be developed; however, an underspend may not be available to support any General Fund pressures, as current expectation is that it will be required to support the development of the former Mayfield Family Centre as a phase 3 Children's Centre (as approved by Cabinet on 3rd August 2009).

6.2 Learning Services

6.2.1 This Division is facing a number of budgetary pressures, including:-

- a) A divisional organisational review, which could result in some one off costs of implementation;
- b) Raising Achievement Plan - embedding initiatives, pressure to maintain school improvement, support to specific schools and reviews of school structures.
- c) Possible reductions in external funding which are a combination of time-limited additional funding coming to an end although the associated expenditures will continue to be incurred for some months hence.
- d) There are also pressures from services traded with schools and preparing for the 16-19 changes ahead of the planned abolition of the LSC.

The expenditure and funding plans for the RAP are being reviewed, as the original TLL planned end date of August 2009 approaches

6.3 Children's - Social Care and Safeguarding

6.3.1 The pressures on this Division, expected to be in the region of £1m, include those that emerged during the last financial year and which could be considerably higher than last year, together with new pressures. The key issues carried over from 2008/09 are the additional costs of external staff cover for vacancies and absences (although this is reducing), continued pressure from Looked after Children placements both with foster carers and in residential placements, and the impact on safeguarding services of national events such as the Baby P case in light of heightened public expectations and the findings of the Laming Enquiry.

- 6.3.2 A more recent and very significant pressure relates to a legal judgement which has realigned the housing responsibilities for homeless 16 and 17 year olds. This has resulted in local children's services having a duty to accommodate children in need. Furthermore, where a 16 or 17 year old young person presents as homeless and is assessed as requiring accommodation, in all but a few exceptional cases these young people will become Looked After Children, with all that this entails. The young people are generally not eligible for Housing Benefit, which would previously have met all or some of their temporary accommodation costs
- 6.3.3 The full implications of the judgement are still being assessed, but it is clear that the additional costs will be significant and could amount to up to £0.4m in the current year with an increase in future years as the full effect is felt. There is no budget provision for these costs.
- 6.3.4 Since the budget was set, the County Council has announced its intention to withdraw from the joint Safeguarding board arrangements, and therefore arrangements are being made to set up a board for the City. The cost implications of this are unclear at this stage.
- 6.3.5 The Divisional Director is working upon a report which will show the mitigating actions that have been / are being implemented, and further potential steps that could be taken.

6.4 Transforming the Learning Environment

- 6.4.1 This Division has responsibility for delivering Building Schools for the Future, the Primary Capital Programme and other major change projects. There are currently a high number of external staff covering posts pending finalisation and recruitment to a permanent structure, and also providing shorter-term support to manage the demands of the current workload (such as detailed planning work for BSF and MyPlace). The cost projections and funding package are currently being finalised, and are likely to be significant in future years, not just for 2009/10. It is expected that the current year costs will be contained within the available resources, although there could be an impact on the resources available for future years.

6.5 Strategic Planning, Commissioning and Performance

- 6.5.1 Increased demand for support services to assist service improvement across Children services, including growth in grant funded services, has resulted in budget shortfalls in some areas e.g. data management. These are being reviewed, although no significant budgetary impact is expected in the current year.

6.6 Schools' Budgets

6.6.1 Schools' budgets are funded from ring-fenced Dedicated Schools Grant and therefore are accounted for separately to mainstream General Fund services. An increasing number of primary schools are reporting budget difficulties and there are issues at specific secondary schools. A report into primary school budget difficulties is to be commissioned in the Autumn Term, as this is an area of increasing concern. As reported above, pressures on the Nursery Education Grant are emerging. Whilst the Schools budget overall is expected to be contained within available funding in 2009/10 and a number of schools have reserves to draw upon, the outlook for future years will be monitored closely.

6.7 Housing Strategy and Options

6.7.1 The early forecast for the Housing Strategy and Options Division is that there will be a small underspend of £0.1m against a net controllable budget of £4.7m. This forecast does not, however, take into account the likely withdrawal of Supporting People monies which are a major source of revenue to the hostels service. Further work is required to quantify the impact but although every effort will be made to reduce expenditure to offset the lost income there could well be a negative financial impact on the Division.

6.8 Safer and Stronger Communities

6.8.1 The Safer and Stronger Communities Division is forecasting pressures of £0.2m. This is mainly the result of last year's overspend which has been brought forward to the current year. It is holding a number of vacancies to address the position and will soon begin a review of the Youth Offending Service.

6.9 Older People's Services and Community Care Services (Adults)

6.9.1 The two divisions are forecasting a small under spend of £0.2m. The position is, however, highly volatile in both areas and final outturn is dependent in part on the two divisions' ability to realise their budget savings and successfully manage the transformation agenda. There are early signs that the divisions are making progress on achieving agency savings.

6.10 Personalisation and Business Support to Adults Services

6.10.1 The Personalisation and Business Support Division is forecast to underspend by £0.1m on a budget of £9m. The division is holding posts vacant in anticipation of the on-going staffing review.

6.11 Housing Benefit Payments

6.11.1 The cost of housing benefit payments (£134m) is almost entirely met by government grant. There are a number of risks and uncertainties that can affect this volatile budget including:

- Grant claw back by the DWP arising from the finalising of the 2007/08 grant claim (although a provision has already been made which should be sufficient to meet any claw back);
- Issues and variations relating to the 2008/09 grant claim which is presently subject to audit; and
- Overpayments/overpayment recoveries, to the extent that these exceed budget.

6.11.2 The subsidy claim for 2006/07 is currently being finalised with a possible adverse variance of £0.4m. At this stage it is anticipated that this will be offset by a reduction in the provision made for later years' claims.

6.12 Environmental Services

6.12.1 The Division is forecasting to remain within budget for the year. The main financial areas of concern remain the level of building control income and the ongoing issues with the waste contract.

6.12.2 There remain concerns regarding land fill tax on certain waste streams. The "FLOC" waste is currently being used as a protective cushion for the drainage liner in landfill sites and whilst this disposal method is currently not liable for landfill tax it will become so from 1 September.

6.12.3 Budgeted income for Building Control is £0.7m. Whilst the domestic market shows signs of increasing activity, the commercial segment remains flat. Income in the first quarter of £171k is broadly in line with budget. It is too early to draw any firm conclusions from the first quarter's results, however the pick up in planning fee income is an encouraging sign.

6.13 Cultural Services

6.13.1 The Division is currently forecasting to remain within the budget for the year. The two main areas in which pressures were highlighted in the 2008/09 out-turn are DeMontfort Hall and Sports both of which are particularly exposed to the fluctuations in externally generated income as a result of the recession. These areas will continue to be closely monitored throughout the remainder of the year.

6.14 Highways and Transport

6.14.1 The Division is still forecasting to remain within budget for the year. However there are a number of issues which continue from 2008/09 being concerns over concessionary fare costs and the reduction in on street parking income.

6.14.2 Some bus companies have submitted appeals against the basis of concessionary fare reimbursement for 2009/10 and we have submitted our response to these appeals. Given previous experience we are unlikely to hear the outcome of the appeals until later in the financial year which makes forecasting more difficult. The budget assumes an overall increase of 15% which includes price and journey volume increases. A forecast based on the first 3 months trips and likely appeal outcomes is currently being carried out by the County Council who administer our scheme.

6.14.3 On-street parking income is similar to the last year's first quarter, although parking fine levels are down which follows a pattern seen in 2008/09. The income from on street parking was being used to fund a number of areas, particularly subsidised bus routes and the increased costs associated with concessionary fares. The reduction in income is a trend which means that the division faces a serious ongoing budget shortfall in excess of £0.9m. This is currently being addressed.

6.15 Planning and Economic Development

6.15.1 Planning and Economic development are forecasting to remain within budget for the year. However, the outdoor and indoor markets are trading at similar occupancy levels (80%) to last year and therefore the expected surplus from the markets may be less than budget. Promotional activity has taken place to boost trade and some new traders have started. The deficit in 2008/09 was met using one off funds from another division within the former R&C Department. These arrangements may be necessary again this year with a permanent budget adjustment being made as part of the 2010/11 budget setting process.

6.16 Information and Support

6.16.1 The information and support Service (formerly IT Services) is forecasting to achieve outturn at budget at this stage in the financial year.

6.17 Property Services

6.17.1 Property Services are forecasting a deficit in the region of £0.4m. The largest proportion of this is within the non-operational property portfolio and is as a result of the current economic climate. We anticipated an adverse effect on this aspect of the budget, being pressures in the industrial and retail property sector however the impact has been much greater than first thought. Section 4.2 of the Performance Report (elsewhere on the agenda) identifies the impact of the recession on the level of vacant properties managed by the Council. As set out in that report, in order to manage this, flexibilities have been developed around rental payments. The impact on the budget is being monitored closely.

6.18 Human Resources

6.18.1 The HR division is currently undergoing a fundamental budget review. The previous Business Improvement Programme review resulted in a centralisation of the HR function and a reduction to the divisional budget of £1.2m. A complete review of the divisional budget is now underway recognising how the service has devolved and is being delivered since the original review. Significant budget pressures (£0.4m) have been identified thus far, although it is anticipated that this will reduce as the budget review progresses.

7. CORPORATE BUDGETS

7.1 This budget (£36m) includes a number of items that are not within the controllable budgets of any director. Capital financing (£20m) is by far the largest element of the budget but it also includes bank charges, audit fees, levies, and contributions towards job evaluation, together with other miscellaneous expenditure.

7.2 Unlike previous years, when the capital financing budget has delivered significant savings, the forecast position at this early stage of the year is close to budget. This reflects the substantial fall in interest rates since last year.

7.3 There has been an increase in cases of claims for hardship business rate relief, as such, an overspend of £0.1m is anticipated within Corporate budgets.

7.4 The council has been granted a provisional allocation of Local Authority Business Growth Incentive Grant of £0.26m for 2009/10.

8. HOUSING REVENUE ACCOUNT

8.1 The HRA has a planned deficit of £1.8m and is forecasting a small underspend of £0.1m. HRA balances are therefore forecast to be £2.8m as at 31st March 2009.

8.2 This forecast position includes a significant reduction in forecast income from dwelling rents of £1.9m. This is as a result of the government allowing reduced rent increases (averaging 2.85%) as opposed the 5.9% in the original formula. This has been offset by a reduction in negative subsidy.

9. SERVICE IMPROVEMENT – QUICK WINS

9.1 The service improvement projects included within the 09/10 budget total expected savings of £1.1m (before allowing for savings that will be achieved by areas other than the general fund). These projects are:

- 1) Agency staff (£0.4m)
- 2) Vehicle utilisation & grey fleet (£0.2m)
- 3) Facilities management (£0.3m)
- 4) IT procurement & printer rationalisation (£0.2m)

- 9.2 These savings are at risk and will continue to be monitored closely. This is largely due to implementation issues and the need to establish robust proposals to support the original business cases and undertake consultation where appropriate. Any under achievement will offset the savings made from the reduced pay award (see Section 10 below). Progress on achieving these savings is set out in more detail below:

Agency staff (£0.4m)

- 9.3 Analysis is currently being undertaken identifying areas within the organisation which will benefit from a move to (a) reduce agency staff usage and recruit permanent staff instead, and (b) review the current contractual arrangements, ie rates, reflecting the current economic climate. Progress is expected to achieve the required level of savings in 09/10 although there is some considerable way to go.

Vehicle utilisation & grey fleet (£0.2m)

- 9.4 The first major step being taken in this area is that of the realignment of the essential user policy and mileage payments to Council staff. This will include a review of car parking in the city centre and payments for parking where staff do not qualify for essential car user allowances and therefore cannot make a case for requiring a car parking space. Negotiations are underway with Unions to correct discrepancies within current practice and it is expected that in a full year the target saving will be achieved. Due to the necessity that staffing information is correct and current data is accurate, it is estimated that the target saving of £0.2m will be achieved in 09/10.

Facilities management (£0.3m)

- 9.5 Structural changes within the organisation have delayed the ability to implement the major original proposals of this project and as such any structural changes relating to facilities management are being considered within the support services transformation programme. To date savings of £50k have been identified which includes savings relating to catering, and further work is being undertaken in relation to cleaning contracts. In addition, principles to support new modern working practices have been developed and work will now take place to look at how these can help us in achieving better utilisation of space. It is not expected that the full level of savings can be achieved this year.

IT procurement & printer rationalisation (£0.2m)

- 9.6 Proposals for more efficient printer usage and rationalising the use/location/type of machines have been developed and are currently subject to consultation. In addition, consideration is being given to the amalgamation of bulk printing facilities which should generate economies of scale. Overall the savings target for 09/10 is expected to be achieved.

10. PAY AWARD

- 10.1 Pay award negotiations are at an advanced stage, and a revised offer has been made to the trade unions. If this accepted, a saving of £1.5m from the budgeted provision in 09/10 is expected. It is proposed that this saving is clawed back from divisional budgets in 09/10 and set-aside to fund potential budget pressures, as identified in this report.

11. AREA BASED GRANT

- 11.1 The Area Based Grant (ABG) is being used to support achievement of service outcomes in the local area agreement, which has been negotiated between Leicester Partnership and the Government. In 2009/10 the City Council will receive £28.5m, of which the Leicester Partnership has agreed an allocation of £0.8m towards management and administration. This has resulted in a net allocation to delivery groups of £27.7m. In addition to this sum, an underspend of £6.5m has been brought forward from 2008/09, resulting in the budget allocation for 2009/10 of £35.1m.
- 11.2 The table below shows the grant allocation. Expenditure to Period 3 amounted to £2.8m. All delivery groups except the Safer Leicester Partnership are forecasting outturn at budget. The Safer Leicester Partnership is anticipating a small under spend of £0.1m.

Table 1 : ABG	Annual Allocation £'000	Carry Forward £'000	Annual Budget £'000
Children and Young People's	11,884	-	11,884
Safer Leicester	982	255	1,237
Stronger Communities	251	-	251
Leicester Health and Wellbeing	5,966	107	6,073
Economic Development (WNF)	8,581	5,256	13,838
Environment	22	-	22
Admin and Support	812	249	1,061
Total - ABG	28,498	5,867	34,365
Carry forward from 2007/08	-	57	57
Disadvantaged Area Fund (DAF)*	-	629	629
Total	28,498	6,553	35,051

12. SPECIFIC ITEMS FOR SELECT COMMITTEE MONITORING

- 12.1 The Overview and Scrutiny Management Board, at its meeting on the 4th February 2009, resolved that the Select Committee be asked to monitor on a quarterly basis specific items. These related to agency costs and the savings built into the Adults Budget for 2010/11 and beyond.

Adults Savings – 2010/11 and Beyond

- 12.2 The Social Care Divisions are aiming to achieve savings in 2010/11 of £1.5m rising to £2.5m in 2011/12. An efficiency programme will focus on improving commissioning in order to achieve services which are better value for money, identifying other efficiency opportunities through benchmarking and re-engineering processes to improve efficiency and reduce cost.

Agency Costs

- 12.3 The table below summarises the first quarter's spending on agency staff via the existing contract. This demonstrates that spending so far is in line with last year.

	2008/09	2009/10
	£	£
Apr	1,371,124	1,291,446
May	1,288,751	1,302,636
June	1,364,314	1,442,898
Total	4,024,189	4,036,980

13. EFFICIENCY SAVINGS

- 13.1 From April 2008 all Councils are required to report the value for money gains that they have achieved as one of the 198 indicators in the new national indicator set. The original expectation was that local government should achieve at least 3% per annum cash releasing value for money gains over the spending review period 2008/09 to 2010/11 (CSR 07). However a budget announcement in March 2009 by the government indicated that from 2010/11 this target will increase to 4% - which has been reflected below.

- 13.2 Although the expectation to deliver 3% cashable savings each year is a national target, as part of Leicester's local area agreement, a local efficiency target has been negotiated with government as one of the targets within the LAA. Leicester City's estimated share of the target is detailed below.

Year	2008/09	2009/10	2010/11
Target (% of 2007/08 baseline)	3%	6%	9.4%
Leicester's cumulative expected gains (£m)	10.906	21.812	37.443

13.3 The above target is challenging, and it is too soon to make a forecast of the outturn. If the whole of our efficiency plan is delivered and achieved there will only be a minor shortfall to be caught up in 2010/11.

14. FINANCIAL AND LEGAL IMPLICATIONS

Financial Implications

14.1 This report is solely concerned with financial issues.

Legal Implications

14.2 There are no direct legal implications arising from this report. Peter Nicholls, Service Director – Legal Services, has been consulted on the preparation of this report before it is submitted to Cabinet.

15. OTHER IMPLICATIONS

Other implications	Yes/No	Paragraph referred
Equal Opportunities	No	-
Policy	No	-
Sustainable and Environmental	No	-
Crime and Disorder	No	-
Human Rights Act	No	-
Elderly/People on Low Income	No	-

16. DETAILS OF CONSULTATION

16.1 All departments are consulted on revenue budget monitoring.

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Date: 10/8/2009

**MARK NOBLE
CHIEF FINANCE OFFICER**

Key Decision	No
Reason	N/A
Appeared in Forward Plan	N/A
Executive or Council Decision	Executive (Cabinet)

**GENERAL FUND REVENUE BUDGET
BUDGET MONITORING SUMMARY 2009/10 - PERIOD 3**

	Original Budget	Carry forwards	Virements	Revised Budget for Year
	£000	£000	£000	£000
<u>Non-Operational Budgets</u>				
Chief Executives	3,975.8	-	-	3,975.8
Financial Services	3,632.6	-	-	3,632.6
Housing Benefit Payments	527.6	-	-	527.6
Legal Services	426.5	-	-	426.5
Legal Trading	(213.7)	-	-	(213.7)
Democratic Services	3,750.0	-	-	3,750.0
Total Non-Operational	12,098.8	0.0	0.0	12,098.8
<u>Operational Budgets</u>				
Access, Inclusion and Participation	29,534.8	-	-	29,534.8
Learning Services	4,470.9	-	-	4,470.9
Social Care and Safeguarding	32,874.4	-	-	32,874.4
Transforming the Learning Environment	12,065.5	-	-	12,065.5
Strat' Planning, Comm' and Performance	1,517.6	-	-	1,517.6
Schools Budgets (in aggregate)	(22,443.9)	-	-	(22,443.9)
Housing Strategy and Options	4,629.7	65.0	-	4,694.7
Older People Services	25,150.8	-	26.7	25,177.5
Community Care Services (Adults)	42,197.1	-	(26.7)	42,170.4
Safer and Stronger Communities	5,010.3	(207.7)	-	4,802.6
Direct' & Personalisation Support	9,080.2	247.6	-	9,327.8
Environmental Services	25,747.0	-	-	25,747.0
Cultural Services	15,482.1	-	-	15,482.1
Highways and Transportation	14,483.8	-	-	14,483.8
Economic Reg, Planning and Policy	2,584.8	-	-	2,584.8
Regeneration Resources and Traders	1,456.7	14.3	-	1,471.0
Information & Support	7,939.4	-	-	7,939.4
Property Services	2,448.5	-	-	2,448.5
Central Maintenance Fund	5,592.9	-	-	5,592.9
Human Resources	4,471.7	-	-	4,471.7
Resources - Management	1,038.8	-	-	1,038.8
Resources - Trading	(244.9)	-	-	(244.9)
Total Operational	225,088.2	119.2	0.0	225,207.4
Miscellaneous	15,621.0	-	-	15,621.0
Capital Financing	20,014.0	-	-	20,014.0
Total Corporate Budgets	35,635.0	0.0	0.0	35,635.0
Net Recharges	(2,011.8)	0.0	0.0	(2,011.8)
TOTAL GENERAL FUND	270,810.2	119.2	0.0	270,929.4