

TRAFFORD COUNCIL

Report to: Executive

Date: 25 January 2021

Report for: Information

**Report of: The Executive Member for Finance and Governance and the
Corporate Director of Finance and Systems**

Report Title:

Budget Monitoring 2020/21 – Period 8 (April to November 2020).

Summary:

The purpose of this report is to inform Members of the current 2020/21 forecast outturn figures relating to both Revenue and Capital budgets. It also summarises the latest forecast position for Council Tax and Business Rates within the Collection Fund.

Recommendation(s)

It is recommended that the Executive:

- a) note the updated positions on the revenue budget, collection fund and capital programme.
- b) note the movements in earmarked reserves.

Contact person for access to background papers and further information:

David Muggeridge, Finance Manager, Financial Accounting Extension: 4534

Background Papers: None

Relationship to Policy Framework/Corporate Priorities	Value for Money
Relationship to GM Policy or Strategy Framework	Not Applicable
Financial	Revenue and Capital expenditure to be contained within available resources in 2020/21.
Legal Implications:	None arising out of this report
Equality/Diversity Implications	None arising out of this report
Sustainability Implications	None arising out of this report
Resource Implications e.g. Staffing / ICT / Assets	Not applicable
Risk Management Implications	Not applicable
Carbon Reduction	Not applicable
Health & Wellbeing Implications	Not applicable
Health and Safety Implications	Not applicable

Other Options

Not Applicable

Consultation

Not Applicable

Reasons for Recommendation

Not Applicable

Finance Officer Clearance ...GB.....

Legal Officer Clearance JLF.....

CORPORATE DIRECTOR'S SIGNATURE



EXECUTIVE SUMMARY

- The approved budget for 2020/21 is £175.52m; as at Period 8 an underspend of £2.108m is forecast (overspend £220k at Period 6). See Table 1.
- The positive movement since the last monitoring report of £2.328m mainly relates to the reforecasting of in-year demand on children's and adult placements and release of contingency budgets. (Table 2 provides detail of all the service variances).
- It is fair to say there still remains significant risk and therefore caution needs to be attached to these projections. At the time of drafting this report, the Government has just announced the latest national lockdown commencing on 5th January 2021. It is now likely that further pressures will be experienced, particularly regarding income from traded services. Some of these pressures will be offset by the various packages of Government support already in place, such as the Sales, Fees and Charges Compensation Scheme. In addition, as mentioned in the previous monitor, the Council received an additional £2.23m to accommodate winter pressures relating to COVID-19. Due to the uncertainty surrounding the increased costs related to this latest announcement, the full amount of the additional grant is held in a contingency reserve to cover the expected pressures.
- Gross Covid-19 financial pressures are estimated at £51.212m, representing a small reduction from period 6. The net impact after Government support and other contributions is £4.574m (See Para 28) which have been offset by other potential savings across other service and corporate contingency budgets, such as adult placement costs and staffing vacancies, which if fully realised should help mitigate the overall Covid-19 pressures to arrive at a net underspend of £2.108m.
- **Council Tax** - forecasting a deficit of £5.307m which is an adverse movement of £580k from Period 6. Improvements have been seen in collection rates, however this has been offset by pressures in our tax base due to an increase in discounts and reliefs. (See Para 8.)
- **Business Rates** continues to be a complex area and prone to variation which has been exacerbated by the impact of Covid-19. An in-year deficit of £3.5m is still forecast. (See Para 17).
- The Government has issued exceptional guidance during the year which allows authorities to spread the full deficits on the collection fund balances for council tax and business rates over the next three financial years and will therefore have a neutral impact in the current year. Without this flexibility the pressure on the Council's budget in 2020/21 would have been a further £8.8m.
- **Reserves Movements** – Any final in-year underspend in 2020/21 will be transferred to the Budget Support Reserve; in addition work is continuing with GMCA over the release of other reserves. These will be used to mitigate the risks on the budget in future years. (See Para 4).

- **Capital Programme** - Minor rephasing to the general programme of £2.5m; projected capital expenditure is £40.3m in 2020/21 (See Para 33). At this stage of the year (97%) of the budget has now been committed or is programmed to start in the year. This is an improved position compared to previous years in part due to the approval of the full programme in February 2020, particularly on highways, corporate building repair and parks programmes.

REVENUE BUDGET

- Detailed below in Table 1 is a summary breakdown of the service and funding variances against budget, with Table 2 providing an explanation of the variances:

Table 1: Budget Monitoring results by Service	2020/21 Budget * (£000's)	Forecast Outturn (£000's)	Forecast Variance (£000's)	Percentage
Children's Services	42,095	41,477	(618)	(1.5)%
Adult Services	49,385	49,596	211	0.4%
Public Health	12,381	12,404	23	0.2%
Place	29,360	36,612	7,252	24.7%
Strategy and Resources	5,128	7,701	2,573	50.2%
Finance & Systems	7,900	7,673	(227)	(2.9)%
Governance & Community Strategy	6,518	6,689	171	2.6%
Total Directorate Budgets	152,767	162,152	9,385	6.1%
Council-wide budgets	22,755	15,984	(6,771)	(29.8)%
Net Service Expenditure variance	175,522	178,136	2,614	1.5%

Funding				
Business Rates	(65,792)	(65,792)		
Council Tax	(103,990)	(103,990)		
Reserves Budget Support	(4,524)	(4,524)		
Reserves to Support COVID-19		(4,722)	(4,722)	
Collection Fund surplus	(1,216)	(1,216)		
Funding variance	(175,522)*	(180,244)	(4,722)	(2.7)%
Net Revenue Outturn variance	0	(2,108)	(2,108)	(1.2)%
Dedicated Schools Grant	139,392	140,858	1,466	1.1%

Budget Adjustments and Virements

* There have been a number of virements across Directorates since Period 6, as detailed in Appendix 1.

Main variances, changes to budget assumptions and key risks

2. The main variances contributing to the projected overspend in service budgets of £2.614m, any changes to budget assumptions and associated key risks are highlighted below:

Table 2: Main variances	Forecast Variance (£000's)	Explanation/Risks
Children's Services	(618)	<p>Projected outturn variance £618k favourable; a favourable movement of £1.316m since period 6.</p> <p>The coronavirus pandemic continues to have an impact on the service both in terms of changes to its service delivery and finances. The estimated pressures are outlined below:</p> <ul style="list-style-type: none"> • The overall savings target for the service of £1.611m, is anticipated to be achieved; • Anticipated increase in overall demand in placements/early support of £782k, a favourable movement of £1.024m (Note 1); • Underspend on staffing budgets of £1.724m, an adverse movement of £151k (Note 2); • Additional transport costs of £425k, a favourable movement of £214k (Note 3); • £321k under budget on other running costs and income across the service; a favourable movement of £159k (Note 3); • Loss of income due to COVID of £220k, a favourable movement of £70k, mainly seen at the two nurseries and those service areas unable to provide face to face training; <p><u>Note 1</u></p> <p>Current projections indicate there is an estimated overspend of £782k on children's placements, a favourable movement of £1.024m;</p> <p>The service has not seen the increase in demand it had anticipated due to the Coronavirus pandemic and has therefore revised its projections this year. At this stage it is felt that the potential impact from the pandemic may fall into the following financial year and if this arose would need to be financed from contingency budgets.</p> <p>The numbers of children as at the end of November 2020 are as follows:-</p> <ul style="list-style-type: none"> • children in care 391, an increase of 4; • child protection is 229, an increase of 11; • children in need 748, an increase of 76.

		<p>The above position assumes that £1.611m of the original savings target will be achieved in full and as at the end of September 2020 £1.540m of this has been achieved.</p> <p>A contingency of £551k is also included to cover any further demand and potential timeline changes to the anticipated reductions mentioned above.</p> <p>Note 2</p> <p>There are underspends in staffing of £1.724m; this is an adverse movement of £151k which is mainly due to a temporary extension of agency staff.</p> <p>These staffing delays this year are one-off in nature as the service undertakes its service redesign which will be in place in 2021/22.</p> <p>Note 3</p> <p>The adverse variance in running costs across the service is £58k; a favourable movement of £396k. The reasons for this favourable movement are as follows:-</p> <ul style="list-style-type: none"> • Home to School transport favourable movement of £214k. This includes a favourable movement of £200k on business as usual due to new contracts being negotiated in September, and a favourable movement of £14k for social distancing requirements which are less than originally anticipated. • Additional grant/income favourable movement of £144k • Minor variances favourable movement of £38k.
Adult Services	211	<p>Projected Outturn variance £211k adverse, a favourable movement of £649k since period 6.</p> <p>The coronavirus pandemic is continuing to have a significant impact on the service both in terms of changes to its service delivery and finances. The areas of estimated pressures are outlined below:</p> <ul style="list-style-type: none"> • The overall savings target for the service was £1.348m, of which £949k is not anticipated to be achieved, no movement; • Payments to care providers of £1.469m to meet additional costs, no movement; • £2.840m below budget on Adult clients; a favourable movement of £1.590m. (Note 1); • £407k below budget due to vacancies and one off savings, favourable movement of £59k (Note 2); • Additional Personal Protective Equipment £518k of which £478k is recovered from the CCG and £40k is met by the Council, no movement to the Council; • £1.0m support to the disabled facilities grant for 21/22 (Note 3).

Note 1

Adult Clients currently projects a £2.840m favourable variance; £1.590m favourable movement since period 6.

This budget has and continues to increase in both its complexity and volatility as a result of the coronavirus pandemic.

The movement from P6 is due, in part (£590k), to the amount previously estimated from those packages of care that have either transferred to the CCG as continuing health care (CHC) or from client contributions, once financial assessments have been undertaken, is higher than anticipated. In addition to this the P6 monitoring report included provision for an anticipated increase in client demand of £1m following the isolation of many vulnerable people within the population both due to increased physical need and mental health support. The P8 monitoring has indicated that the anticipated pressure has not presented itself as early as was anticipated and it is now felt that the increased pressure will be realised over the medium term. The provision for this has therefore been removed.

The current forecast cost for those care packages still awaiting determination as outlined above is £1.048m. At this stage an estimate has been included of £241k (just over 20%) as to the amount that will either transfer to the CCG as continuing health care (CHC) packages or from client contributions once financial assessments have been undertaken. It should be noted that this estimate again has the potential to vary due to the individual needs and financial circumstances of each client who has been in receipt of a COVID-19 funded care package which are not known at the time of calculating the estimate.

Within the projection there is a contingency of £418k set aside for additional increases in demand/cost pressures throughout the rest of the financial year.

Note 2

The current forecasts indicate there is a favourable variance of £407k; a favourable movement of £59k. This is due to the following:-

- £296k favourable variance on staffing due to vacancies; favourable movement of £33k;
- £159k favourable variance on client equipment and maintenance due to the impact of COVID-19; favourable movement of £26k;
- £48k adverse variance on contracts; no movement.

In addition to this there are further estimated costs as outlined below:-

- £9.188m which will be met by the CCG from their allocation given by NHSE for hospital discharges;

		<ul style="list-style-type: none"> £4.246m for infection control for care providers which will be met by government grant; £133k for the clinically extremely vulnerable which will be met by government grant. <p>Note 3 Due to an anticipated demand and therefore additional pressures on the capital budget for disabled facilities grants in 21/22, £1.0m of the adults underspend this year will be set aside in the capital reserve to support this budget in 21/22.</p>
Public Health	23	<p>Projected Outturn variance £23k adverse, adverse movement of £1k from P6.</p> <p>All of this variance, £23k, is projected as COVID-19 related council spend on staffing. An adverse movement of £1k from P6.</p> <p>Currently there is a projected underspend on business as usual of £393k which is as a result of a refund from the Pennine contract last year of £205k and a projected reduction in costs for activity based areas of £188k e.g. sexual health services.</p> <p>However, discussions with Manchester Foundation Trust on the community contract for 2021/22 have yet to take place and therefore this underspend is to be ring-fenced in a public health reserve until final contract negotiations have been finalised.</p> <p>In addition to this there are further estimated costs due to COVID-19 of £1.457m for the test and trace service which will be met by a specific government grant.</p>
Place	7,252	<p>Projected outturn variance £7.252m adverse, an adverse movement of £430k since period 6.</p> <p>The forecast pressures include:</p> <ul style="list-style-type: none"> COVID-19 related income losses are £5.863m, a reduction of £299k mainly related to Leisure. The overall loss includes Parking fees and fines £929k, property rentals £813k, outdoor media advertising £568k (reduction of £43k), planning fees £560k (increase of £2k), licencing fees £239k, building control fees £168k, highways permits and grants £161k (reduction of £3k), street trading £114k, pest control £33k (£5k reduction) and trade waste £117k. The figures also include the potential requirement to support Trafford Leisure which has estimated trading deficits for 2020/21 due to the various COVID-19 restrictions from the Government to date and assumed for the remainder of the year, as reported previously. Trafford Leisure are working closely with the Council to monitor finances and mitigate the budget pressures as far as possible within the various operational restrictions; COVID-19 expenditure pressures are £1.139m and have increased by £31k overall. The overall pressure includes

		<p>£555k in expected additional waste disposal costs based on latest tonnage estimates and £215k related to waste collection, £140k for rough sleepers, £50k for inclusive neighbourhoods, £50k for high street reopening, £35k traffic management, £22k play areas, £61k operational buildings (increase of £31k) and £11k staff overtime. There are also additional costs of £193k fully offset by additional specific COVID-19 grants of £107k for “COVID Marshals”, £20k for Rough Sleepers and £66k for Public Protection.</p> <ul style="list-style-type: none"> • Other non-COVID-19 forecast pressures include £262k relating to property costs, including those awaiting disposal or redevelopment, and also provides for £94k of aborted development costs relating to Altrincham and Stretford Leisure Centres. There is a shortfall in building control income £161k, following on from the end of 2019/20, and community safety CCTV £34k. These are offset by additional income above budget for Altair £120k and other rents £19k; • There is an overall staffing underspend of £546k relating to actual and forecast vacancies for the year (excluding the ring-fenced Planning account), which is approximately 8.5% of the staffing budget. This is £52k higher than last reported; • The Planning service is a ring-fenced account and has a forecast underspend of £238k in staffing and running costs which can be utilised to offset the COVID-19 income pressure for Planning application fees above. • The Strategic Investment Property Portfolio will deliver a net benefit to the revenue budget in 2020/21 of £6.71m. This is £721k lower than budgeted due to economic factors affecting some of the income particularly from the town centre investments (see paragraph 44 for further details).
Strategy and Resources	2,573	<p>Projected outturn variance £2.573m adverse, a favourable movement of £153k since period 6.</p> <p>This includes COVID-19 pressures of £2.680m, a favourable movement of £186k since period 6:</p> <ul style="list-style-type: none"> • Trading losses in the overall outturn includes £2.047m in Catering (reduction of £107k) and £15k in Cleaning (reduction of £35k) and £336k in the Music Service (reduction of £47k). The net loss of income from staff parking is now £185k (reduction of £21k) and there is also £6k loss of other SLA income (unchanged); • Cost pressures include £46k relating to Stop Gap staffing (increase of £26k) and £45k for COVID-19 related communications (reduced by £2k).

		<p>Other Variances £107k favourable, an adverse movement of £33k since period 6 including:</p> <ul style="list-style-type: none">• Forecast staff costs are £155k below budget across the Directorate based on actual and projected vacancies across the year (2.4% of the staff budget), an adverse movement of £33k;• Bereavement Services net additional income after costs of £79k, favourable movement of £9k; <p>These are offset by the budgeted Directorate-wide efficiency saving target of £126k, which is projected to be achieved in full.</p>
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Finance & Systems	(227)	<p>Projected outturn variance £227k favourable, a favourable movement of £24k since period 6.</p> <p>COVID-19 Forecast Pressures £153k, adverse movement of £16k since period 6:</p> <p>This relates to additional unplanned ICT expenditure directly related to the COVID-19 pandemic.</p> <p>There are also additional costs funded by additional specific COVID-19 grants totalling £580k to date in both ICT and Exchequer Services. This includes £147k relating to ICT staff and equipment, Exchequer spend of £218k Emergency Assistance Grant, £118k Winter Grant scheme, £33k Self-isolation payments, £64k Local Housing Allowance.</p> <p>Other Variances £380k favourable, a favourable movement of £29k</p> <ul style="list-style-type: none"> • Forecast staff costs are £333k less than budget across the Directorate based on actual and forecast vacancies across the whole year, which is 4.0% of the total staffing budget, and £23k higher than last reported. This includes £181k in Finance and Exchequer Services and £152k in ICT; • General running costs are forecast to be underspent by £219k, an increase of £15k. The underspend mainly relates to reduced ICT systems and maintenance costs pending major capital investment; • Other additional income is £16k above budget, favourable movement of £1k. <p>These are offset by the budgeted Directorate-wide efficiency saving target of £188k, which is expected to be achieved in full.</p>
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Governance & Community Strategy	171	<p>Projected outturn variance £171k adverse, a favourable movement of £237k since period 6.</p> <p>COVID-19 Forecast Pressures £571k, a favourable movement of £68k since period 6 (losses of income £414k and additional unplanned expenditure £157k):</p> <ul style="list-style-type: none"> • Forecast income losses include £178k relating to Sale Waterside Arts Centre and £65k for events including at Flixton House. Land charges income is projected to be £42k less than budget (reduced by £11k) and Registrar's £77k (increase of £47k). There is also a £53k loss of income expected from library lettings (increase of £17k); • Additional expenditure includes £307k of legal costs related to fees and additional agency staff required due to the increase in caseload, which has reduced by £121k due to difficulties in recruitment to increase capacity. This is offset by £150k saving from the local election being deferred until 2021 as previously reported. <p>All forecasts reflect the latest COVID-19 restrictions, since last reported, and are now assumed to the end of the financial year.</p> <p>Other Variances £400k favourable, favourable movement of £169k:</p> <ul style="list-style-type: none"> • Forecast staff costs are £672k below budget across the Directorate, an increase of £131k, based on actual and projected vacancies reviewed across the year (11.4% of the staff budget). This includes £231k in Legal Services, £187k in Access Trafford (contact centre), £215k in Partnerships and Communities and £39k in Arts and Culture; • General running costs are overspent by £12k, favourable movement of £27k, mainly due to reduced library ICT costs and legal court fees; • There is a shortfall in income of £67k compared to budget excluding the COVID-19 pressures above, a favourable movement of £11k. This includes a £37k shortfall in capital fee income which is related to staff vacancies, and a £27k reduced forecast of grants in Democratic Services. <p>The net overall underspend of the above is offset by the reduced budgeted Directorate-wide efficiency saving target of £193k.</p>
Council-wide budgets	(6,771)	<p>Projected outturn variance £6.771m favourable, a favourable movement of £236k since period 6</p> <ul style="list-style-type: none"> • COVID-19 Support Grant – favourable £10.587m, no change since period 6. The Government has announced various general packages to support the financial impact of COVID-19. All of these generic support grants have been

		<p>accounted for in Council-wide as a centrally held resource for monitoring purposes;</p> <ul style="list-style-type: none"> • COVID-19 Sales, Fees and Charges Compensation Scheme – £3.575m favourable - alongside the announcement of the 3rd COVID-19 support grant in July 2020, the Government announced a compensation scheme for lost income from Sales, Fees and Charges. Further details are shown in paragraph 30. It is now estimated £3.575m will be reimbursed by the Government, a £13k improvement since period 6; this has been accounted for in Council-wide in the same manner as the support grants. • Provision of £2.234m to accommodate winter pressures relating to COVID-19. Due to the uncertainty surrounding the financial impact of COVID-19 going forward, a contribution to a contingency reserve of £2.234m has been included in the Council-wide forecast; • £5.142m adverse variance on Treasury Management – due to the impact of COVID-19 on the economy the budgeted MAG Dividend of £5.597m is no longer expected. Also, there is a reduction in investment income due to lower interest rates of £169k, offset by additional income from strategic investments of £624k, no change since period 6; • The Housing Benefit budget - at period 8 there is a significant pressure on the net Housing Benefit budget (payments made, less subsidy, overpayment recovery and use of reserves) of £387k, • £203k relating to Trafford’s share of the AGMA-wide Trafford Park Mortuary facility set up in response to the COVID-19 pandemic, no change; • £100k relating to Trafford’s share of the increased costs of the South Manchester Coroners’ service due to the COVID-19 pandemic, no change; • £50k saving relating to Members Allowances. • In addition, a number of Council-wide contingencies and provisions relating to service savings not being achieved and doubtful debts have been reviewed. It is considered appropriate at this stage of the year, after taking account of un-budgeted one-off costs to release £625k of these, an additional £250k since period 6. <p>In addition the Council has received within its General Fund a Council Tax Hardship Grant of £1.56m. In previous monitors it had been anticipated that the full grant would be transferred to the Collection Fund to offset the costs of Hardship awards and Local Council Tax Support Scheme pressures. The rules allowing the transfer of the grant to the Collection Fund have been clarified and only the costs of</p>
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		<p>Hardship awards can be met. To date the Hardship Awards are estimated at £815k, which will subsequently result in an undercommitment of £746k on the grant. This will be transferred to a Council Tax Risk Reserve to support potential ongoing pressures within the Collection Fund relating to Hardship awards.</p>
Dedicated Schools Grant	1,466	<p>Projected outturn variance £1.466m adverse, an adverse movement of £368k since period 6.</p> <p>DSG is expected to be £1.466m over spent, this is an adverse variance of £368k from period 6. Of this £1.525m is within the High Needs Block (HNB) offset by under spends in the Early Years & Central Schools Services Blocks.</p> <p>The HNB has seen an increase in demand for places and additional top-ups within Special Schools, increasing numbers and complexity of Education Health Care Plans and increasing costs and numbers of placements made out of borough.</p> <p>Although there are overall DSG reserves to cover this deficit, the HNB reserves on their own are not sufficient to cover their overspend. The HNB task and finish group has been re-established and is looking at how to manage the current deficit and also at the longer term strategies required to alleviate the pressures on this budget.</p>

MTFP SAVINGS AND INCREASED INCOME

3. The 2020/21 budget is based on the achievement of permanent base budget savings and increased income of £10.055m. At this stage the latest forecast indicates that there is a projected shortfall in the savings programme of £1.72m, and this includes a number being affected by COVID-19. There has been no movement since period 6.

RESERVES

4. The balance brought forward as at 1 April 2020 of usable reserves was £91.35m, including schools and capital reserves. In February 2020, a figure of £4.53m was agreed to help support the 2020/21 revenue budget.
5. In light of the budget pressures stemming from the impact of the COVID-19 pandemic a full review of all reserves was undertaken with both service management and the Corporate Leadership Team as part of the preparation of the draft budget for 2021/22. This was done primarily to identify balances which could be used to support any longer term financial impacts of the pandemic. In undertaking the review, close consideration was given to the reasons the reserves are held and due regard has been placed on ensuring any remaining reserves remain sufficient to cover the range of risks faced by the Council. Full details of the review can be found in the draft budget report.
6. In addition to the review of reserves undertaken as part of the preparation of the draft budget, the following significant movements are also proposed as a result of the latest monitoring. Some of the figures will change depending on future monitors, however the principles surrounding the transfer will remain:-
 - The general underspend, currently estimated at £2.108m to go to Budget Support Reserve to provide a buffer against future budget uncertainty.
 - The positive General Fund components of the Business Rates budget of £1.75m (see para 35) be transferred to Business Rates Risk Reserve to provide a buffer against future rates volatility.
 - The Business Rates Growth Pilot/No Detriment Payment no longer required by Greater Manchester Combined Authority of £2.72m (para 36) be transferred to the Budget Support Reserve to resource an increase in the future general contingency budget for robustness purposed over the medium term.
 - The surplus of uncommitted Council Tax Hardship Grant of £746k (see Council Wide narrative) be transferred to a new Council Tax Hardship Reserve to be used for a potential increase in Hardship cases/ discretionary support.
 - £1.0m of the adults in-year underspend be transferred to the Capital Reserve to support anticipated demand and therefore additional pressures on the capital budget for disabled facilities adaptations in 2021/22.

- Application from the Major Projects Reserve of £292k to cover the accumulated deficit of St Antony's RC School which transferred to a sponsored academy.

7. Therefore based on the above there will be significant bolstering of reserves which will give the Council sufficient confidence in meeting its legal requirements in preparing a robust budget given the economic and financial volatility likely to be experienced over the short to medium term.

COLLECTION FUND

Council Tax

8. The table above summarises the pressures and movements on the Council Tax Collection Fund. The Fund is shared between the Council (82%), the Police & Crime Commissioner for GM (13%) and GM Fire & Rescue Authority (5%).

Table 3 Summary of Council Tax Collection Fund Movements	Period 6 Full Collection Fund £000	Period 8 Full Collection Fund £000	Movement P8 to P6 (improvement) /deterioration £000	Period 8 Trafford Share £000
(Surplus) Brought Forward	(1,121)	(1,121)	0	(931)
Distribution of estimated surplus	1,466	1,466	0	1,216
Over Distribution of Prior Year - Collected in 21/22 (Para 20)	345	345	0	285
In Year Position				
Shortfall in Tax Base (Para 23)	325	634	309	519
Reduction in Cash Collection (para 21)	3,948	3,718	(230)	3,041
Local Council Tax Support Scheme	563	620	57	507
Hardship Awards	1,107	816	(291)	667
Other Movements (Backdated discounts etc.)	0	(10)	(10)	(8)
Sub-total In Year Position before hardship grant (Para 21)	5,943	5,778	(165)	4,726
Contribution from Hardship Grant (Para 22)	(1,561)	(816)	745	(667)
Sub-Total In Year Position (Para 24)	4,382	4,962	580	4,059
Deficit Carried Forward	4,728	5,307	580	4,344

9. As reported in previous periods, there was an overpayment on the surplus brought forward as at 1 April 2020. This will be made good in 2021/22 by the three preceptors. Trafford's share is £285k and was set aside in 2019/20 in an earmarked reserve for this purpose.

10. During the first half of the year the challenges faced by COVID-19 have placed considerable pressure on the Council Tax Collection Fund, largely related to a reduction in collection rates and increase in Council Tax Support. In addition, an increasing trend in claims for discounts and reliefs (such as Single Person Discount) has placed further pressure on our business as usual activity. There is currently a forecast deficit of £5.778m. This is an improvement of £0.165m on the estimated deficit of £5.943m at period 6 largely due to continued improvements in collection rates and reductions in the our assumptions on the award of hardship support.
11. The Council has received within its General Fund a Government sponsored COVID-19 Council Tax Hardship Grant of £1.561m which can be used to compensate losses in the Collection Fund. In previous periods, it was anticipated that the full grant would be transferred to the Collection Fund, to meet pressures in our Local Council Tax Support Scheme and Hardship. However it has now been clarified that it can only be applied to meet Hardship Awards. Hardship awards relating to COVID-19 are estimated at £0.816m and application of the grant will be used to offset this pressure. This will reduce the in-year deficit to £4.962m, compared with £4.382m at Period 6. The remaining balance of the Hardship Grant is yet to be committed as reported in Council Wide and will be transferred to an earmarked reserve if this remains so at year end.
12. As mentioned in para 20, there is an underlying pressure included in the projections relating to an increasing trend of properties attracting single person discount. It is difficult to separate these pressures from other Council Tax base pressures, such a delays in new properties coming on line due to COVID-19, however it is becoming apparent that there is a recurrent pressure. As such, our assumptions on the tax base have been adjusted in future budget plans.
13. As highlighted in paragraph 8, the Government announced changes, enabling local authorities to spread their tax deficits over three years rather than the usual one. In the previous monitor, the deficit associated with COVID-19 was identified separately from the business as usual pressures. Details of the scheme have now been released and the total in year deficit of £4.962m (COVID-19 and business as usual) must now be treated as one and spread equally over three years.
14. In addition to spreading the deficit, the Government has also announced a Council Tax Income Compensation Scheme, where it will meet 75% of specific losses on the Collection Fund. This grant may be received in the current financial year, however will be transferred to a suitable reserve to be drawdown to meet the requirements assumed in the budget for 2021/22.
15. Although there has been an improvement in cash collection rates since period 6, there remains potential uncertainty in the projections due to the unknown impact any further lockdown, however the extension of the Government Job

Retention Scheme until April 2021 should provide some stability in the forecasts.

16. In summary, as at period 8 the forecast year-end balance on the Council Tax Collection Fund is a deficit of £5.31m (£4.73m at period 6), consisting of an overpayment of £345k in the brought forward balance plus an in year shortfall of £4.96m. The Council's share of this is £4.34m, of which £285k has been identified in an earmarked reserve leaving a balance of £4.06m. The new requirement for local authorities to spread their tax deficits over three years will reduce the financial impact of the full deficit, in 2020/21, to a neutral amount, however this will need to be recovered between the periods 2021 to 2023.

Business Rates

17. The 2020/21 budget included anticipated growth in retained business rates, related S31 grants and redistribution of prior year surpluses of £11.35m. Projecting business rates is by its nature complex and prone to variation, in addition the impact of COVID-19 has added further uncertainty to the accuracy of projections.
18. In order to support businesses with the impacts of COVID-19, the Government has provided various rate relief packages. The largest relief has been awarded to all retail and leisure sites who have been granted a 100% rates holiday until 31 March 2021. These reliefs, which are currently estimated at £90.79m, will result in an equivalent reduction in the rateable income paid into the Collection Fund and therefore a substantial deficit in the current year. However, this loss will be fully compensated via a Section 31 Grant paid into the Council's General Fund.
19. The level of reliefs represents approximately 50% of the total rateable income with the remaining 50% largely relating to non-retail sites. The ability of both retail and non-retail businesses weathering the impact of COVID-19 will be unknown for some time, adding to the uncertainty in forecasting rateable income for the year. As already mentioned, the Council is compensated for the Government sponsored 100% retail rates relief. However, if there is a fall in retail occupancy due to an economic downturn during the year this may lead to an increase in vacant properties/insolvencies and a requirement to repay the grant.
20. During the first quarter of the year, all recovery and billing activity was suspended, which added a further level of uncertainty in forecasting collection rates. Recovery activity has recommenced and is being used to inform collection rates over the remainder of the year. As the year has progressed, collection rates have improved over our initial assumptions.
21. In previous reporting periods, a broad estimate was made that there would be a reduction in income from non-retail businesses of 5% over the year, resulting in a shortfall of approximately £3.5m. A similar figure is also projected at Period 8, however there have been a number of significant

factors since Period 6 which are worthy of comment and are discussed in the following paragraphs.

22. **Underlying Rateable Value** - The underlying Rateable Value (RV) provides a useful indication of the health of the rates baseline. At period 6, the RV was showing a positive movement compared with budget, however an unexpected appeal relating to a large site retail store has recently been approved which resulted in a significant reduction in the RV at this one site by over £0.6m. Indications suggest that other large stores will also follow suit and the provision for appeals has been adjusted accordingly. This change not only affects the current year's outturn, but will have a recurring impact on future year's budget assumptions. There is also a high level of uncertainty regarding the impact on the long term RV as a result of COVID-19. This continues to highlight the level of risk associated with business rates and the need to maintain a suitable level of risk reserve.
23. **Appeals Provision** – Since period 6, a detailed review of our provision for appeals has taken place. This involved examining the rate of successful appeals compared with budget assumptions, the level of historic appeals set aside relating to major infrastructure schemes which have now been completed (e.g. metrolink/M60 roadworks disruption), the impact of the large stores appeals mentioned in the previous paragraph and ultimately business disruption caused by COVID-19. The net impact of the above has resulted in an increase in appeals provision of £1.05m from Period 6.
24. **Collection Rates** - Due to the impact of COVID-19, additional support measures were introduced by the Government in March 2020 to enable local authorities to offer financial support to local organisations to pay business rates. This included a 100% rates holiday to all retail and leisure sites until 31 March 2021 along with special payment arrangements to defer 2020/21 instalments for non-retail sites. This has had a direct impact on the collection rates for the first 6 months, however assumptions used in previous periods have been updated to reflect improved collection of non-retail income.
25. The overall impact of the above components is a shortfall in business rates income of £3.57m compared to £3.49m at Period 6. The shortfall consists of a deficit on the Collection Fund of £5.32m which is offset by various positive General Fund components (section 31 grants, GM Pilot payments) of £1.75m. The Government has announced changes, enabling local authorities to spread their tax deficits over three years rather than the usual one. This will reduce the financial impact of the collection fund deficit of £5.32m in 2020/21 to a neutral amount, however this will need to be recovered between the periods 2021 to 2023. In addition, the positive outturn within the General Fund of £1.75m is proposed to be transferred to the Business Rate Risk Reserve to help absorb any future business rates volatility.
26. Furthermore the above figures include a payment to Greater Manchester Combined Authority (GMCA) of £2.72m relating to the benefit of the Business Rates Growth Pilot sharing scheme. GMCA has recently clarified that due to COVID-19 pressures across GM Authorities, they now longer require the

payment. With this in mind and given, the volatility in the rates budgets, it is proposed to transfer this amount to the Budget Support Reserve.

27. In a similar manner to the Council Tax Income Compensation Scheme, the Government has also announced support of 75% of budgeted losses on business rates. This grant may be received in the current financial year, however will be transferred to a suitable reserve to be drawdown to meet the requirements assumed in the budget for 2021/22.

Impact of COVID-19

28. During the course of 2020/21 the implications of Covid-19 have had a major and unprecedented impact on the Council's finances. The net pressures being felt in 2020/21 have been detailed in the service narratives and a summary is shown in Table 4, along with the grant funding, CCG and earmarked reserves contributions, with the remaining balance being the subject of ongoing discussions with Government Departments in meeting the substantial and ongoing impact in 2020/21.

Table 4 – Impact of COVID-19 on Services	Period 6 2020/21 £000	Period 8 2020/21 £000	Change P6 to P8 £000
Estimated Gross Service Pressures	43,277	41,166	(2,111)
Estimated Funding Pressures (Council Tax and Rates)	8,205	10,046	1,841
Gross COVID-19 Pressures	51,482	51,212	(270)
CCG contribution – PPE – Adults Services	(435)	(478)	(43)
CCG contribution - Hospital Discharges	(8,883)	(9,188)	(305)
Infection Control (Care Homes) Grant	(4,246)	(4,246)	0
Public Health – Test and Trace Grant	(1,457)	(1,457)	0
Council Tax Hardship Grant	(1,277)	(667)	610
Total Specific Grants and Recharges to CCG	(16,298)	(16,036)	262
COVID-19 Support Grant 2nd Tranche	(6,539)	(6,539)	0
COVID-19 Support Grant 3rd Tranche	(1,814)	(1,814)	0
COVID-19 Support Grant 4th Tranche	(2,234)	(2,234)	0
Contain Management Outbreak Grant	(1,899)	(2,339)	(440)
COVID-19 Support SFC Income Loss Support	(3,562)	(3,575)	(13)
Total Government Support	(16,048)	(16,501)	(453)
COVID-19 Support Reserve (Bal of 1 st Tranche held in reserve)	(4,722)	(4,722)	0
Strategic Investment Property Risk Reserve	(900)	0	900
Council Tax Deficit removed and recovered 2021 onwards	(3,440)	(4,059)	(619)
Business Rates Deficit removed and recovered 2021 onwards	(3,488)	(5,320)	(1,832)
Total Reserves and Funding Contribution	(12,550)	(14,101)	(1,551)
Net COVID-19 Pressures 2020/21	6,586	4,574	(2,012)

Net COVID-19 related pressures are estimated at £4.574m at period 8 (£6.586m at period 6), these have been offset to a degree by favourable movements across other services to arrive at a net underspend of £2.108m.

29. Since the period 6 monitor, the Government has announced a further details of COVID-19 support measures, including:
- A Contain Outbreak Management Fund – this scheme was announced at the time of drafting this period 6 monitoring report to support proactive

containment and intervention measures. To date the Council has received grant of £2.338m and plans are being developed how this resource will utilised. For the purposes of monitoring, this grant and the estimated additional costs are assumed to be neutral in the forecasts at this stage. Further instalments of funding are expected over the next few months.

- On 12 October 2020, the Government announced a further £900m of support to councils to meet additional COVID-19 related pressures over the winter period plus a further £100m support for Local Authority Leisure Centres. Trafford will receive a £2.234m share of the £900m allocation and will be used to contribute to a contingency reserve in the immediate term due to the uncertainty surrounding any potential increase in costs associated with a second wave. Details of the Leisure Centre support fund have also been released and the Council is in the process of developing a bid for submission in January 2021.
 - The Government has also announced details of a Council Tax Income Compensation Scheme and Business Rates Income Compensation Scheme, where it will meet 75% of specific losses on the Collection Fund. These grants have an estimated value of £4.8m and will be used to meet the requirements assumed in the budget for 2021/22 to 2023/24. It is not clear if the grants will be received in the current financial year, however if so, they will be transferred into a suitable reserves to be drawn down over the next three years. They have been assumed as neutral impact in 2020/21.
30. At the time of the provisional settlement, the Government also announced additional COVID-19 support package for 2021/22. This covers the allocation of £1.55 billion of unringfenced grant; £670 million to enable councils to continue reducing council tax bills for those least able to pay; and an extension of the Sales, Fees and Charges income support scheme (SFC Scheme) on a pro-rata basis to June 2021. Our budget assumptions for 2021/2022 will be adjusted to reflect these resources.
31. At the time of writing this report, the Government has just announced a national lockdown with effect from 5th January 2021. The financial impact of the second wave is difficult to forecast and will depend on many variables such as the length of time of a local lock down, including the closure of schools, the sectors affected and the impact on the local economy and consequent job losses. It is likely that the Council will see further reductions in council tax collection rates, increases in applications under the Local Council Tax Support Scheme and additional impact on income from Sales, Fees and Charges as well as increased demand in services. The period 8 forecasts are largely based on assumptions made for Tier 3 restrictions before the latest restrictions were announced. It is anticipated that any new pressures can be met from the winter pressures contingency reserve (see para 39), however will be detailed further in the next monitor.
32. Whilst the Service Areas have reported their COVID-19 related pressures separately, the COVID-19 Support Grant (1st, 2nd, 3rd and 4th tranches) and Contain Management Outbreak Grant have been accounted for in Council-wide as a centrally held resource for monitoring purposes. Likewise, the estimated income of £3.562m from the Sales, Fees and Charges

compensation scheme will also be accounted for in Council-wide. The Council Tax Hardship Grant along with the Rates Relief Grants are also accounted for in Council-wide, however these will be utilised to offset pressures felt within Council Tax and Business Rates in the Collection Fund.

CAPITAL PROGRAMME

33. The revised programme for 2020/21 for the general Capital Programme and the Asset Investment Fund is £179.78m, a small net reduction of £1.30m since the last monitoring report.

Table 5 - Capital Investment Programme 2020/21	Approved Programme £m	Changes £m	Current Programme £m	Change in Period (P6-P8)
Service Analysis:				
Children's Services	8.64	(0.48)	8.16	(0.48)
Adult Social Care	1.84	(0.05)	1.79	0.00
Place	29.98	(1.28)	28.70	(0.12)
Governance & Community Strategy	0.08	-	0.08	0.00
Finance & Systems	2.26	(0.66)	1.60	(0.70)
General Programme Total	42.80	(2.47)	40.33	(1.30)
Asset Investment Fund	139.35	-	139.35	
Total Programme	182.15	(2.47)	179.68	(1.30)

34. Amendments to General Capital Programme

Re-profiling of Budgets to Future Years (£1.30m)

Children's Services

- Basic Needs (£480k) – This element of resources is held as a contingency for basic need issues needing immediate resources to resolve and to assist in any cost pressures on active schemes, It is envisaged that these resources will not be needed in this financial year and will be used to support the future basic need programme.

Place

- Parks Infrastructure (£29k) – A small number of schemes within park infrastructure are now planned on being delivered within the new financial year.
- Integrated Transport – (£93k) – There has been a number of small schemes that have now been delayed while consultation works take place to develop the schemes, with works expected to take place once this has been completed

Finance and Systems

- ICT Schemes – (£700k) there are a number of schemes where delivery has been limited as a result of ICT pressures across the Council due to new ways of working and the shifting environment around ICT needs as a result of the Covid-19 impact. The needs of ICT is continually under review with resources being utilised to best deliver the needs of the Council

35. Resourcing of the capital investment programme is made up of both internal and external funding. Details of this are shown in the table below.

Table 6 - Capital Investment Resources 2020/21	Approved Programme £m	Changes £m	Current Programme £m
External:			
Grants	17.27	0.05	17.32
Contributions	3.21	(1.12)	2.09
Sub-total	20.48	(1.07)	19.41
Internal:			
Receipts requirement	6.02	(1.12)	4.90
Borrowing	154.99	(0.20)	154.79
Reserves & revenue contributions	0.66	(0.08)	0.58
Sub-total	161.67	(1.40)	160.27
Total Resourcing	182.15	(2.47)	179.68
Forecast Capital Receipts	1.91	-	1.91
Shortfall in Capital Receipts	(4.11)	(1.12)	(2.99)

36. The land sales programme is under continuous review with an active programme of work to dispose of assets to realise receipts as soon as possible at an appropriate value to assist with the funding of the capital programme. Currently within the overall capital programme over the three year period until 2023/24 there is an anticipated deficit of £2.57m. This level has not changed since the P4 monitor but it is to be noted that there are a number of pressures on receipts from both straight forward disposals and self-development schemes that will continue to be monitored and will be reflected within the programme as more certainty is reached. Clearly a deficit of this level will factor into the assessment of the current bidding round for new capital programmes and also inform any level of short term borrowing required to maintain the current programme.
37. It is currently anticipated that the 2020/21 capital receipts will be £2.99m below those levels required within this financial year. The shortfall in capital receipts is partially due to the Council taking forward a number of proposals for the self-development of sites rather than a straightforward disposal, which had generally been the case previously. This is expected to generate an increase in the returns from the sites, however, their longer term nature will have an impact on the short term funding of the current capital programme.
38. If there is no re-phasing of schemes funded by receipts or capital receipts are not realised in advance of what is currently assumed, there will potentially be the requirement for short term borrowing to fund this deficit for the next two years. This would have an additional revenue costs of approximately £30k not currently budgeted for. This carries a risk that if receipts are not realised over the longer period, or at all, then borrowing will then need to be paid for on a longer or more permanent basis and will result in a revenue budget pressure in the Medium Term Financial Plan.

39. Work is currently being undertaken to see if any properties currently within the Land Sales Programme can be sold in advance of current assumptions. This is to assist with the current in year shortfall in receipts and reduce the need for short term borrowing.

Status and progress of projects

40. As part of the monitoring process a record of the “milestones” reached by each project is kept to show the progress of the scheme from inclusion in the Programme through to completion. The table below shows the value of the programme across the milestone categories.

Table 7 - Status on 2020/21 Projects	Current Budget £m	Percentage of Budget
Already complete	21.48	53%
On site	13.50	33%
Programmed to start later in year	4.30	11%
Not yet programmed	1.05	3%
Total	40.33	100%

41. The first three categories give a good indication as to the level of confirmed expenditure to be incurred during the year. As can be seen £39.28m (97%) of the budget has now been committed or is programmed to start in the year. This is an improved position compared to previous years in part due to the approval of the full programme in February 2020, particularly on highways, corporate building repair and parks programmes.
42. Currently within the main capital programme, there have not been any specific schemes identified that will have a significant impact on the forecast levels of delivery and the current capital receipts position. This is under constant review with service areas and any issue that a rise will be reported here.

ASSET INVESTMENT PROGRAMME

43. In February 2020 approval was given to increase the Asset Investment Fund to £500m, supported by prudential borrowing, to support the Council’s Investment Strategy. The transactions that have been agreed by the Investment Management Board to date have a total committed cost of £376.99m. The facility agreement at The Crescent (£44.32m anticipated outlay) is due to be repaid this year, meaning the balance of the approved £500m which is available for further investment is £167.33m (table 8).

Table 8 : Asset Investment Fund	Prior Years £m	2020/21 £m	Commitment £m	Total £m
Total Investment Fund				500.00
Cost				
K Site, Stretford:-				
Equity in Trafford Bruntwood LLP	10.69	0.21	1.35	12.25
Development Loan to Bruntwood	10.69	0.21	1.35	12.25
Sonova House, Warrington	12.17			12.17
DSG, Preston	17.39			17.39
Grafton Centre incl. Travelodge Hotel, Altrincham	10.84			10.84
Trafford Magistrates Court	4.10	0.19		4.10
The Fort, Wigan	13.93			13.93
Sainsbury's, Altrincham	25.60			25.60
Brown Street, Hale	3.34	1.53	2.62	7.49
The Crescent, Salford (*)	39.67	4.65	(44.32)	0
CIS Building, Manchester	60.00			60.00
Stretford Mall & Stamford Qtr				
Stretford Mall, Equity	8.82			8.82
Stamford Quarter, Equity	16.69			16.69
Acquisition Loan to Bruntwood	25.57			25.57
The Hut Group		30.20	37.30	67.50
Former sorting office, Lacy Street, Stretford	0.86	0.01	0.09	0.96
Various Development Sites	0.29	0.20		0.49
Castle Irwell, Salford	0	3.89	15.11	19.00
Total Capital Investment	260.65	41.08	13.59	315.05
Albert Estate Treasury Investment	17.62			17.62
Total Investment	278.27	41.08	13.59	332.67
Balance available				167.33

44. These investments are forecast to generate a net benefit to the revenue budget this year of £6.71m, which is an adverse variance of £721k compared to the budgeted target of £7.43m. The key variances are made up by the below:
- The Strategic Investment Property Portfolio is being closely monitored and there are pressures forecast, due to COVID-19, in achieving the budgeted levels of income at the Stretford Mall, Stamford Quarter and the Grafton Centre. These shortfalls are anticipated to be £707k in 2020/21.

- An equity investment is required to support the cash flow at the Lumina Village LLP (K Site) until new leases are agreed and land disposal start to take place in 2021. The cost of this investment is estimated to be £250k.
 - The Council is currently carrying the cost of the former Sorting Office at Lacy St, Stretford, while the site awaits redevelopment. This is forecast to be £53k in 2020/21.
 - Due to the current economic climates, there has been a reduction in the EU Reference Rate and UK LIBOR. This has impacted on the variable interest elements of the Council's loan facility at the CIS Tower and its corporate loan to Bruntwood. This is forecast to result in an income shortfall in 2020/21 of £149k. This shortfall will be met through a reduction in the forecast contribution to the Council's risk reserve from these assets.
 - This year there are two new debt facilities, agreed at Investment Management Board; an early drawdown of the agreed debt facility for the Hut Group to support new regeneration, and a facility at Castle Irwell to support a residential development. This additional income, forecast to be a net £634k in 2020/21.
45. The Council has set aside a Risk Reserve to mitigate against potential unforeseen cost or income pressure and to finance future investment in the Council's assets. At the start of the financial year this reserve stood at £3.9m and is forecast to rise by £1.4m this year, giving a year-end balance of £5.3m.
46. There are a number of self-development schemes that are currently being undertaken to generate resources to support the capital programme. There is significant progress being made on these. Below is an update on the current schemes either currently on site or where progress has been significantly made;
- Brown Street
This scheme is on site and is progressing well, it is still anticipated that completion of the 10 townhouse and 12 affordable apartments will be in June 2021. The townhouses are to be sold on the open market and current advice given from the development partner's in house sales and marketing team is that the properties will achieve the market values assumed with the financial model for the scheme. The 12 affordable are to be sold to a Housing Registered Provider (RP). A number of offers had been received from RP's through a formal tender process and a preferred partner had been identified. Unfortunately this RP has now withdrawn from the process sighting pressures and uncertainty within the market. The Council is reviewing the others bids received and also if a new bidding process will need to be undertaken. Currently the scheme is forecasting a return of £1.1m which is an IRR of £13%.
 - Sale Magistrates
A formal planning application has now been submitted with the Planning Authority and this process is now expected to be completed by March 2021. There has been a reduction of two properties within the scheme as a result of issues around building over a drainage systems which has recently been

identified. This will potentially have a slight impact on the anticipated return for the scheme but an exercise is underway to mitigate this as far as possible and it is still expected that this will still be delivered within the current assumptions in the capital programme, with a development return of £3.0m which is an IRR 13%.

➤ Jubilee Centre

The architect has been appointed for this scheme and with the rest of the design team being appointed imminently it is anticipated that consultation will start on the scheme in the New Year.

Issues / Risks

47. The main risk in the area of the capital programme is the timely delivery of the programme and the timely generation of receipts. These will continually to be closely monitored and any issues will be reported as and when they arise.
48. Risk around the investment strategy is assessed when investment options are appraised and approved with appropriate provision being made to mitigate elements of risk, including through the use of the Council's Risk Reserve.

Recommendations

49. It is recommended that that the Executive:
 - a) note the updated positions on the revenue budget, collection fund and capital programme.
 - b) note the movements in earmarked reserves.

Appendix 1

Service Review/Virements	Children's (£000's)	Adults (£000's)	Place (£000's)	Strategy & Resources (was People & Traded Services) (£000's)	Finance & Systems (£000's)	Governance & Community Strategy (£000's)	Council -wide (£000's)	Total (£000's)
Period 6 Report	42,142	61,774	29,340	5,105	7,900	6,458	22,803	175,522
Virements:								
0.75% Pay Award adjustment	(47)	(8)		23	(23)		55	0
Re-align Political Assistants posts x 2						80	(80)	0
Re-align Making Tax Digital budget					23		(23)	0
0.25 FTE Sports relationship Manager post			14			(14)		0
Part fund a new Domestic Violence post in the Safer Communities team			6			(6)		0
Total movements	(47)	(8)	20	23	0	60	(48)	0
Period 8 Report	42,095	61,766	29,360	5,128	7,900	6,518	22,755	175,522

