

Report for:	BUCKINGHAMSHIRE SHADOW EXECUTIVE
Meeting Date:	23rd July 2019

Title of Report:	Consolidated Financial Position
Responsible Officer or Relevant Member:	Richard Ambrose (interim S151 officer)
Officer Contact:	Richard Ambrose, interim S151 Officer 01296 383120 rambrose@buckscc.gov.uk
Recommendations:	That this report is considered and noted.
Corporate Implications:	This report is by its nature about financial implications and decisions
Options: (If any)	
Reason: (Executive only)	So that the Shadow Executive is aware of the consolidated financial position, the current budget assumptions and the budget process.

Purpose of Report

1. The purpose of this report is to update the Shadow Executive on the progress in amalgamating the revenue budget and capital programmes for Buckinghamshire Council for the financial years 2020/21 to 2022/23. This update will include:-
 - The principles behind the financial planning process
 - Governance of the Medium Term Financial Strategy and the role of members and officers in developing and delivering it
 - The timeline for delivery of the Medium Term Financial Strategy
 - The amalgamated Revenue budgets (Appendix 1)
 - The amalgamated Capital programme (Appendix 2)
 - The key risks relating to existing expenditure plans and future funding.
 - Potential actions to address emerging pressures / risks



Content of Report

Context

2. Buckinghamshire Council will be created from 5 existing councils, which all have balanced and politically agreed Medium Term Financial Strategies for the period 2020/21 to 2022/23. The starting point for financial planning is the amalgamation of these existing MTFS's, updated for latest estimates and known changes within the local and national context.
3. There is a legal responsibility upon Buckinghamshire Council to agree a robust budget before the 10th March 2020.

The proposed Financial Strategy

4. The bullet points below represent the proposed principles of the Financial Strategy of the new Buckinghamshire Council:-
 - A robust and balanced budget is prepared for both revenue budgets and the capital programme and approved by statutory deadlines;
 - The financial plan should be set for 3 years and should fully align with the statutory responsibilities and emerging strategic priorities / delivery plans of the new authority;
 - The key developments and savings set out in the Unitary Business Case will be included within the proposed budget, in addition to the existing plans for budget reductions across all 5 councils;
 - The financial plan developed from the process should deliver financial sustainability:
 - through support for invest to save / transformational investments that are aligned to strategic priorities, using one-off funding identified for this purpose
 - through ensuring that reserves are only used for one-off purposes and do not support ongoing expenditure
 - that as policies and fees & charges are harmonised they protect current levels of income
 - that borrowing be supported for capital schemes that can demonstrate a positive financial business case, balanced against risks, and are aligned to Council priorities
 - That revenue and capital planning is fully integrated to ensure that all financial impacts, including capital financing costs, are fully considered;
 - That there is clear Member and Officer accountability and processes in place for the development of budget proposals and the ongoing management of their delivery;
 - That sufficient contingencies / reserves are maintained to fund future liabilities and current and future financial risks, in line with recommended best practice;
 - That key financial risks are clearly articulated, understood and owned by both Members and Officers.
5. The proposed financial strategy will be delivered through:-
 - An agreed MTFP process, which includes:
 - Regular review, check and challenge at both an Officer and Member level
 - Broad budget consultation with residents, the third sector and representatives of the Buckinghamshire business community
 - Scrutiny of a draft budget by the Overview and Scrutiny Committee

- A review and agreement of key funding and expenditure assumptions, including Council Tax assumptions;
- Identifying Members aligned to Programme Boards, who will work with officers on the development and management of their budgets;
- Clearly defined tasks for Programme Boards in developing proposals; supported by an understanding of existing budgets and savings, Unitary business case savings and investments, transformational opportunities and income from fees and charges;
- Review and challenge mechanisms to ensure that all proposals (existing and new) are robust and to track and report on their delivery post vesting day;
- An agreed policy for the use of reserve balances, including only being used for one-off expenditure / investment;
- A thorough review of current mechanisms to manage financial risks and uncertainty, including contingency budgets, reserves and other budgetary practices, in order to ensure financial risks are appropriately managed;
- Post vesting day there will be robust budget monitoring, reporting, risk management and escalation processes to ensure that the agreed plans are delivered as intended, appropriately managed and that those accountable deliver on their responsibilities.

Revenue budget modelling

6. Appendix 1 sets out the 2019/20 amalgamated budget by Programme Board. For 2020/21 and beyond there is minimal change to the total funding assumptions from the previously agreed plans. However, there are a number of pressures identified (including some unidentified savings and some likely additional costs relating to the localism agenda) which are largely offset by the inclusion of the re-profiled £18.2m Unitary Business Case savings.
7. The modelling currently shows a breakeven position across the next three years; however this is subject to a number of significant risks (highlighted below) and before the costs of transformation have been fully built into the budget.
8. Programme Boards have been tasked with reviewing existing savings plans to ensure that they are still deliverable and, if necessary, identify alternative savings for proper consideration by Members. The unitary savings have been re-profiled over more than 3 years and, therefore, a substantial part of the anticipated savings will fall outside of the Medium Term planning period. This reflects a realistic review of the challenging delivery timescales for the new Council, it provides for a discovery phase for the new CMT, Members and senior managers in 2021, and allows greater assurance over delivery of savings.
9. No provisions have been made yet for transformational investment / invest to save initiatives that are likely to be required post vesting day. Programme Boards have been asked to produce business cases for any such proposals and it is likely that these will be supported where there is a good business case and where they align to council priorities. It is proposed that funding to support any upfront investment required would come from either reserves or other unallocated funding (i.e. New Homes Bonus).
10. The totals for each of the main funding sources, and the percentage of funding they provide, are shown below:



	2020/21		2021/22		2022/23	
	£000's	%age	£000's	%age	£000's	%age
Council Tax	339,839	84.6%	351,281	84.9%	363,108	85.0%
Business Rates	60,091	15.0%	61,232	14.8%	62,457	14.6%
Negative RSG	-13,360	-3.3%	-13,360	-3.2%	-13,360	-3.1%
New Homes Bonus	9,479	2.4%	9,159	2.2%	9,251	2.2%
Other unringfenced grants	5,609	1.4%	5,622	1.4%	5,636	1.3%
TOTAL	401,658		413,934		427,092	

11. Of these, all except Council Tax are set by Central Government or are based on Central Government policy, and local decisions do not directly influence their level.

Capital programme

12. Existing capital programmes have been amalgamated (see Appendix 2) and cover the period of previously agreed plans from 2020/21 to 2022/23. Detailed work is being undertaken by the Programme Boards to review the projects within it, especially to ensure they are still strategically appropriate, and whether a more holistic approach based on wider geographies would be more advantageous. This may give rise to re-prioritisation or re-profiling of projects through the course of the process.
13. The funding assumptions underpinning the existing programmes (e.g. borrowing, capital receipts, S106 contributions, Community Infrastructure Levy, capital grants and revenue contributions) are being reviewed at a corporate level. The review process is fully integrated with revenue. Current combined external borrowing across the 5 councils is £331.6m. Interest payable on this borrowing amounts to £9.656m.
14. At present there are a number of differing approaches to growth and Local plans, including the Community Infrastructure Levy, which will need to be aligned over time, and which may impact on the content of the capital programme in the future

The MTFs process

15. A process has been implemented to ensure that the Medium Term Financial Strategy has appropriate Member and officer accountability through its development, and that there is ample opportunity for both political and officer challenge of all proposals made.
16. The high level timetable is set out below:

When	Activity	Function
May / June 2019	Consolidation of existing plans	Consolidation of existing MTFP including identifying issues to delivery of savings plans.
May / June	Process agreed and published Strategic plan and high level business plans	Agree the political and officer building blocks Develop and issue a detailed timetable. Review existing approaches and plans. Draft suggested approach for Strategic Plan and high level business plans to CIG. Update funding model for latest estimates.

	Corporate modelling	Update growth and inflation assumptions for key service budgets. Identification of any likely funding gap.
July / August	Members assigned to Programme Boards and Officers identify threats and opportunities	Agree Council Tax equalisation approach. Review of robustness of current consolidated MTFP proposals. Member information sessions. Consideration of unexpected service pressures which may need to be mitigated. Identification of potential opportunities to deliver savings. Initial equality impact assessments (EIAs) submitted alongside budget proposal.
Sept / Oct	Initial proposals reviewed / challenged	Leadership scrutiny of proposals and pressures to ensure alignment to the Strategic Plan / political acceptability.
Oct / Nov	Consultations Community Governance Review	Draft Service budgets available and budget upload tested. Agree Council Tax base. Undertake general consultation with residents and stakeholders. Review the implications of the Community Government Review for the budget proposals.
December	Local Government Settlement	Defines the external funding envelope. Update draft budget as required.
First week of January	Draft Budget set	Revenue budget and capital programme agreed at Shadow Exec for further consultation / scrutiny. Full EIAs to be submitted.
Week 2 or 3 January	Budget Scrutiny Committee	Check and challenge of the draft budget proposals business plans and EIAs.
27th February	Final Budget set	Strategic Plan, high level business plans, revenue budget and capital programme agreed at Shadow Exec and Shadow Authority.



The role of Members and Programme Boards

17. Programme Boards and the associated Members assigned to these are responsible for review of existing financial plans, for the identification of threats and opportunities and the development of business cases for any proposed changes across both the Revenue budget and the Capital programme. It is expected that the Members provide political leadership within the work undertaken by the Programme Boards and that they consider the alignment of proposals to the emerging Strategic Plan as part of this role. Later in the process the Budget Scrutiny process will provide an opportunity for Members to review these proposals in detail, prior to a decision by the Shadow Authority.
18. Programme Boards have been provided with their consolidated budget and capital programmes, and the previously agreed and Unitary Business Case savings for their areas. In addition the Programme Boards have been provided with comprehensive guidance of their tasks within the process.

Risks and Uncertainties

19. There is significant uncertainty in Local Government funding. The following events could have significant impacts on the position modelled above:-

National risk factors:

- The impact of BREXIT
- The impact of wider political upheaval (including the Conservative leadership contest)
- The forthcoming Spending Review and whether this is for 1 year or 3 years
- The Fair Funding Review (due to be implemented in 2020/21)
- 75% Business Rates Retention (due to be implemented in 20/21)
- The Business Rate Baseline reset (due to be implemented in 20/21)
- Changes to New Homes Bonus funding
- The Social Care Green Paper and potential impacts on future year budgets

Local risk factors:

- Ongoing increases in both Adults and Children's Social Care demand and complexity
- Ongoing increases in Client Transport demand (Social Care and Home to School Transport)
- Other demand pressures such as homelessness
- The impact of economic factors on Investment property income
- Existing savings plans that are not deliverable in 2019/20
- Delivery of savings from the Unitary business case
- Delivery of previously agreed savings plans (20/21 to 22/23)

20. The s151's across the five councils have been discussing emerging pressures and will do this in detail at the end of each quarter. As well as concerns about the deliverability of some of the existing savings plans there are a number of other concerns. These include:-
 - Fees & Charges – when harmonising fees & charges the principle is that the overall current income levels will be protected. There may be some resistance to this due to the fact that there will be 'winners and losers'



- Terms & Conditions – it is assumed that the introduction of the new Buckinghamshire Council Terms & Conditions will be cost neutral but again this will mean there will be ‘winners and losers’
- Income Streams – there are income targets included within existing savings plans (e.g. commercial acquisitions) as well as other current pressures such as recycling income levels, letting income from tenants and other existing fees & charges
- Interims / Agency staff – due to difficulties with recruitment in certain areas and the potential for there to be high turnover the cost of interims could put pressure on establishment budgets. This could also impact the new Council in terms of skills / continuity etc.
- Capacity Issues – there is a danger that the focus is taken off ‘business as usual’ during the transition and that financial management arrangements suffer as a result
- ICT Costs – in the short term there could be increased costs due to the requirement to increase the number of licences as multiple systems are used
- Pensions – a recent ruling (McCloud) relating to transitional protections previously applied to certain older members close to normal retirement age (age discrimination) could impact on the Local Government Pension Scheme. The impact will depend on the compensation awarded, members’ future salary increases, length of service, retirement age, and whether (and when) members withdraw from active service. Actuaries and external auditors are currently reviewing the judgement and the likely impact on the fund.

21. Quantification of these risks will be considered further by the s151’s as part of their review of the financial position of all 5 councils at the end of July. It should also be noted that some of our key partners are experiencing significant financial pressures (e.g. health). This may have an impact on the existing councils due to the increased joint working that is taking place between partners (e.g. integrated care system).

22. A number of actions are already in place as mitigation to some of these risks. The S151 officers from all 5 councils meet regularly to share emerging pressures and issues, there is a spending protocol which ensures that any new commitments that could have future financial implications for the new Council are fully considered before they are approved and the Programme Boards are reviewing existing plans for deliverability. It is important that clarity of focus on the financial position across the five authorities is maintained and that financial issues are identified early and actions taken to mitigate these issues.

23. A possible consideration is whether to further strengthen the recently approved ‘Spending Protocol’. This concentrates on new commitments that have not been specifically approved as part of setting the 2019/20 budgets. Shadow Executive Members may wish to consider whether 2019/20 contractually uncommitted spend above a certain level should also be picked up within the Spending Protocol, even when a budget has already been approved.

Next Steps

24. Programme Boards and their associated Members will have completed their review of the budgets they have been allocated and the savings proposals they are tasked with delivering by the end of July. Following this an update will be taken to CIG and the Shadow Executive highlighting any issues arising.

25. Work will continue to review revenue and capital funding assumptions to ensure any issues arising can be escalated, as appropriate.

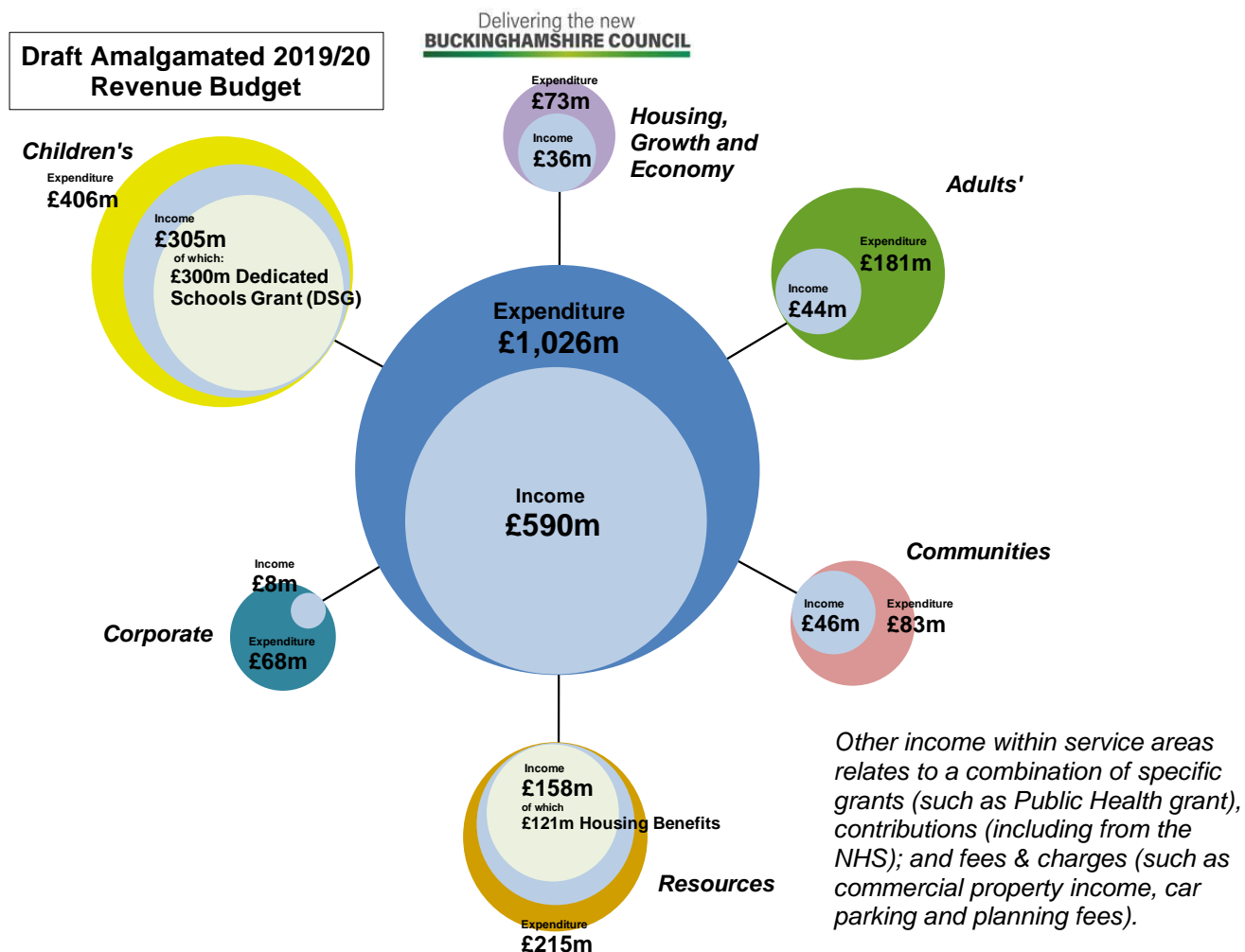
26. Further updates will be brought forward as decisions are required and when the outcome of the Local Government Provisional Finance Settlement is known and understood.

Background Papers	Appendix 1 – Amalgamated Revenue budget Appendix 2 – Amalgamated Capital programme
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Appendix 1: MTFP amalgamation of 2019/20 Revenue Budget

Table 1: 2019/20 Revenue Budget by Programme Board



Programme Board	Gross expenditure £000	Gross income £000	Net Budget £000
Adults	181,097	(44,180)	136,917
Childrens	405,639	(305,208)	100,431
Community	83,447	(45,737)	37,710
Housing Growth Economy	72,555	(36,440)	36,115
Resources	215,464	(158,471)	56,993
Net cost of Services	958,203	(590,037)	368,165
Corporate	68,141	(7,812)	60,329
Net budget requirement	1,026,343	(597,849)	428,494
Funding	0	(428,494)	(428,494)
Grand Total	1,026,343	(1,026,343)	0

Table 2: 2019/20 Revenue Budget by Programme Board and Workstream

Programme Board	Service area / Workstream	Gross expenditure £000	Gross income £000	Net Budget £000
Adults	Access	27,858	(5,355)	22,503
	Commissioning & Service Improvement	6,018	(1,096)	4,922
	Joint Supply management	8,955	(7,169)	1,786
	Learning & Disabilities	49,171	(2,650)	46,521
	Mental Health	6,852	(1,846)	5,006
	Older People / OP Mental Health PSD	58,505	(16,278)	42,227
	Quality, Performance & Standards	2,661	(1)	2,660
	Safeguarding	1,786	0	1,786
	Senior Management Team	19,291	(9,785)	9,506
Adults Total		181,097	(44,180)	136,917
Childrens	Care Services	38,487	(428)	38,059
	Children in Care	3,955	(560)	3,395
	Children in Need	13,533	0	13,533
	Family Resillience	7,026	(100)	6,926
	Home to School Transport (Ed&Skills)	19,907	(3,380)	16,527
	Management & Overheads	2,063	0	2,063
	Prevention & Commissioning	8,522	0	8,522
	Quality, Standards & Performance	3,365	0	3,365
	Universal Youth Services	287	(7)	280
	Education & Skills	8,490	(729)	7,761
	Education & Skills (DSG)	300,004	(300,004)	0
Childrens Total		405,639	(305,208)	100,431
Community	Community Leadership	897	0	897
	Community Safety	2,039	(737)	1,302
	Culture, Leisure and Wellbeing	37,330	(29,263)	8,067
	Communities and Localism	2,331	(69)	2,262
	Regulatory Services	7,137	(4,484)	2,653
	Waste	33,715	(11,185)	22,530
Community Total		83,447	(45,737)	37,710
Housing Growth Economy	Economic Development, policy and regene	2,622	(681)	1,941
	Highways & Transportation	40,825	(17,222)	23,603
	Housing	5,105	(1,689)	3,416
	Natural & built environment	6,014	(3,948)	2,065
	Planning Growth & Development Managem	17,990	(12,900)	5,091
Housing Growth Economy Total		72,555	(36,440)	36,115
Resources	Communications	2,516	(668)	1,848
	Customer & Digital	10,709	(537)	10,171
	Finance and Procurement	20,655	(5,558)	15,097
	Housing Benefits	121,977	(121,055)	922
	HR and OD	5,127	(1,571)	3,556
	ICT	12,436	(1,429)	11,007
	Legal and Governance	22,498	(3,312)	19,186
	Property and Assets	19,546	(24,340)	(4,794)
Resources Total		215,464	(158,471)	56,993
Net cost of Services		958,203	(590,037)	368,165

Programme Board	Service area / Workstream	Gross expenditure £000	Gross income £000	Net Budget £000
Corporate	Corporate costs	16,722	(4,616)	12,105
	Movt to/from Earmarked reserves	4,892	0	4,892
	Movt to/from General reserves	4,782	(154)	4,628
	Capital Financing	12,490	(60)	12,430
	Business rates pool	19,599	0	19,599
	Interest Payable / Rec'd	9,656	(2,981)	6,674
Corporate Total		68,141	(7,812)	60,328
Net budget requirement		1,026,343	(597,849)	428,494
Funding	Business rates	0	(82,712)	(82,712)
	Collection Fund Surplus	0	(2,872)	(2,872)
	New Homes Bonus	0	(5,990)	(5,990)
	Other unringfenced grants	0	(9,274)	(9,274)
	Precept	0	(327,646)	(327,646)
	RSG / Govt Grant	0	0	0
Funding Total		0	(428,494)	(428,494)
Grand Total		1,026,343	(1,026,343)	0

Notes: Programme is shown before inclusion of 2018/19 Slippage; existing 2019/20 schemes are not included, however slippage in these schemes is also likely.

Board	Workstream	Budget building block	Scheme	Council	2020/21	2021/22	2022/23	Total		
				I	£000's	£000's	£000's	£000's		
Adults	Adult Social Care	Respite Care	Respite Care	BCC	315	0	0	315		
Adults Total					315	0	0	315		
Childrens	Schools	Schools	Primary School Places	BCC	9,375	6,801	6,000	22,176		
			Provision for Early Years	BCC	500	0	0	500		
			Provision for SEN	BCC	3,074	0	0	3,074		
			School Property Maintenance	BCC	3,389	3,000	4,310	10,699		
			School Suitability Issues	BCC	3,700	1,000	1,000	5,700		
			School Toilets	BCC	250	250	250	750		
			Schools Access Initiative	BCC	200	200	200	600		
			Secondary School Places	BCC	27,700	14,000	20,000	61,700		
			St Michael's Catholic School Aylesbury	BCC	500	0	0	500		
Childrens Total					48,687	25,251	31,760	105,697		
Community	Community safety	CCTV	CCTV - Camera Replacement (£5k x 42 cameras)	CDC	53	53	53	159		
			Community Centres	SBDC	14	0	16	30		
	Culture, Leisure & Wellbeing	Leisure Centres	Chiltern Lifestyle Centre	CDC	12,000	500	0	12,500		
			Facilities for Young People	WDC	280	280	140	700		
			Court Garden Leisure Centre	WDC	1,500	0	0	1,500		
			The South Bucks Country Park Leisure Facility	SBDC	600	0	0	600		
	Parks & open spaces	Cemetery & Burial	Park, pitches and open spaces	AVDC	140	140	0	280		
			New Cemetery at Queensway	WDC	389	0	0	389		
			Stoke Poges Memorial Gardens Extension	SBDC	250	0	0	250		
	Waste	Biowaste Depot Upgrade	Biowaste Treatment	BCC	3,950	1,498	0	5,448		
			Aylesbury HWRC	BCC	0	0	1,000	1,000		
			Public conveniences	CDC	9	7	0	16		
			Recycling Initiatives & Bins	SBDC	55	55	55	165		
			Refuse / Street Cleansing Vehicles	CDC	3,150	0	0	3,150		
			Refuse / Street Cleansing Vehicles	SBDC	0	1,500	0	1,500		
			Waste Fleet	WDC	5,000	0	0	5,000		
Community Total					27,390	4,033	1,264	32,687		
Housing Growth Economy	Economic Development	Regeneration	Regeneration Fund	WDC	500	500	500	1,500		
			Waterside North Development	BCC	599	0	0	599		
			Rural Broadband	BCC	1,200	0	0	1,200		
			Highways & Transportation	Car Parks	Car Park Enhancements	CDC	0	0	290	290
					Car Park Enhancements	SBDC	10	10	10	30
					Car park management	AVDC	200	0	0	200
					Easton St Car Park Major Works	WDC	500	0	0	500
					Station Road Car Park, Gerrards Cross	SBDC	10,051	0	0	10,051
					Swan St Car Park Major Works	WDC	714	0	0	714
					East West Rail	BCC	1,000	1,000	1,000	3,000
					Freight Strategy	BCC	220	160	0	380
					Transportation Model	BCC	140	57	0	197
					Vehicle replacement	BCC	240	240	240	720
			Highways & Transportation (Funded schemes)	A355 Improvement Scheme	A355 Improvement Scheme (Wilton Park)	BCC	343	1,644	0	1,987
					Abbey Barn Lane	WDC	200	5,000	1,666	6,866
					Princes Risborough	WDC	6,000	6,600	1,200	13,800
					Developer Funded Schemes	BCC	987	846	0	1,833
					Eastern Link Road South	BCC	12,500	13,536	0	26,036
					Globe Park	BCC	439	0	0	439
					High Wycombe Town Centre	BCC	2,006	0	0	2,006
					HS2 Mitigation	BCC	824	0	0	824
					South East Aylesbury Link	BCC	17,379	1,181	0	18,560
					Housing	Disabled Facility Grants	Disabled Facility Grants	CDC	651	651
			Disabled Facility Grants	SBDC			588	588	588	1,764
			Housing Services	AVDC			100	185	0	285
			Housing Services	AVDC			1,500	1,500	0	3,000
			Home Renovation Grants / Flexible Home Loans	SBDC			50	50	50	150
			Renovation Grants	CDC			50	50	50	150
			Renovation Grants - DFG	WDC			800	800	800	2,400
			Affordable Housing	SBDC			1,500	1,500	1,500	4,500
			Temporary Accommodation	WDC			4,865	0	0	4,865
			Natural & built environment	Country Parks			Country Parks visitor resource building	BCC	1,500	0
					Flood Defences	BCC	3,486	2,160	3,210	8,856
					Rights of Way	BCC	242	242	200	684
					Bridge Maintenance	BCC	990	1,020	1,020	3,030
			Strategic Highways Maintenance	Casualty Reduction	Casualty Reduction	BCC	250	250	250	750
Safety Fences	BCC	250			250	250	750			
Maintenance Principal Roads - Drainage	BCC	1,000			1,000	1,000	3,000			
Footway Structural Repairs	BCC	1,500			1,500	1,500	4,500			
Strategic Highway Maintenance	BCC	15,000			15,000	15,000	45,000			
Street Lighting Column Replacement	BCC	1,500			1,500	1,500	4,500			
Street Lighting Lantern Replace (Salix)	BCC	500			500	500	1,500			
Replacement Traffic Signals	BCC	470			490	490	1,450			
Housing Growth Economy Total					92,844	60,010	33,465	186,319		
Resources	Corporate costs	Corporate contingency			Capital Contingency	BCC	500	500	500	1,500
			Capitalisation of Staff Costs	WDC	308	308	308	924		
			Delivery of Technology Strategy	BCC	2,000	1,500	1,500	5,000		
			Hardware - Laptops/Tablets	WDC	100	100	100	300		
			Hardware - Servers	WDC	60	0	125	185		
			IT - Replacement equipment / alterations	CDC	30	30	30	90		
			IT - Replacement equipment / alterations	SBDC	20	20	20	60		
			Purchase of IT Hardware / Software	BCC	700	700	700	2,100		
			Social Care systems	BCC	300	0	0	300		
			Digital First	WDC	50	0	0	50		
			Property and Assets	Strategic Acquisitions / Infrastructure	Strategic Acquisition	WDC	0	1,500	1,500	3,000
					Strategic Acquisitions/Infrastructure	WDC	3,000	10,000	4,000	17,000
					Brunel Shed	WDC	1,000	0	0	1,000
					Capswood Maintenance & Works	SBDC	10	0	25	35
					KGVH - Fixed wiring repairs / replacement of circuit	CDC	0	0	50	50
					Property Maintenance Programme	BCC	1,015	1,015	1,015	3,045
Taplow Moorings	SBDC	85	0	0	85					
Resources Total					9,178	15,673	9,873	34,724		
Grand Total					178,414	104,967	76,362	359,743		