



February 7th, 2023

**TO: The Right Worshipful the Mayor, Aldermen and Councillors  
of Lisburn & Castlereagh City Council**

A Special meeting of Lisburn & Castlereagh City Council will be held on **Thursday, 9th February 2023 at 6:00 pm** in the Council Chamber and remote locations for the transaction of the business on the undernoted agenda.

For those Members attending this meeting remotely, the Zoom details are included in the Outlook invitation that has been issued.

A hot buffet will be served in Lighters Restaurant at 5.15 pm for those Members who have confirmed in advance.

**DAVID BURNS**  
**CHIEF EXECUTIVE**  
**LISBURN & CASTLEREAGH CITY COUNCIL**

# Agenda

## 1.0 APOLOGIES

## 2.0 DECLARATIONS OF MEMBERS' INTERESTS

- (i) conflict of interest on any matter before the meeting (Members to confirm the specific item)
- (ii) pecuniary or non-pecuniary interest (Member to complete disclosure of interest form)

## 3.0 MINUTES OF THE SPECIAL MEETING OF CORPORATE SERVICES COMMITTEE HELD ON 25 JANUARY, 2023

📄 *CSC 25 01 2023 Estimates Draft minute for adoption 2.pdf*

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## 4.0 REPORT FROM CHIEF EXECUTIVE

### 4.1 District Rates and Draft Estimates of Income and Expenditure for 2023/24 for the Various Departments of the Council

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**LISBURN & CASTLEREAGH CITY COUNCIL****Minutes of Special Meeting of the Corporate Services Committee held remotely and in the Council Chamber, Island Civic Centre, The Island, Lisburn on Wednesday 25<sup>th</sup> January 2023 at 6.00 pm.****PRESENT IN COUNCIL CHAMBER:**

Councillor S Hughes (Chairman)

Councillor U Mackin (Vice-Chairman)

Aldermen A Ewart MBE, O Gawith, S Martin and J Tinsley

Councillors A Ewing, S Lowry, J McCarthy and The Hon N Trimble

**PRESENT IN A REMOTE LOCATION (COMMITTEE):**

The Right Worshipful The Mayor

Councillor S Carson

Deputy Mayor

Councillor M Guy

Aldermen M Henderson MBE and P Porter

Councillors R Carlin, J Lavery BEM and T Mitchell

**OTHER MEMBERS OF COUNCIL PRESENT IN THE CHAMBER**

Aldermen W J Dillon MBE and A Grehan

Councillor A Swan

**OTHER MEMBERS OF COUNCIL PRESENT IN A REMOTE LOCATION:**

Councillors F Cole, A Givan, A Gowan, M Gregg, S Lee, C McCready, A McIntyre, Jenny Palmer, John Palmer and S Skillen

**IN ATTENDANCE:**

Chief Executive

Director of Finance &amp; Corporate Services

Director of Leisure &amp; Community Wellbeing

Director of Service Transformation

Head of Corporate Communications &amp; Administration (Remote)

Head of Finance

Communications Manager

Member Services Officers (BF &amp; RN)

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### Commencement of Meeting

The Chairman welcomed everyone to the Special Meeting and advised that it would be audio recorded unless the item on the agenda was to be considered under confidential business.

The names of those Elected Members who were in attendance at the meeting, both in person and on a remote basis, were read out by the Member Services Officer.

The Chairman stated that unauthorised recording was not permitted, as per 8.5 of the Council's Standing Orders. The Chairman also reminded everyone to ensure that mobile phones were turned off or on silent mode for the duration of the meeting.

The Director of Finance & Corporate Services proceeded to outline the evacuation procedures in the case of an emergency. Finally the Chairman asked that any Member entering or leaving the meeting alert the Member Services Officer accordingly so that this might be accurately reflected in the minutes.

1. Apologies (00:02:25)

There were no apologies.

2. Declarations of Interest (00:02:32)

The Chairman invited Members to declare any interests they might have in relation to the business of the meeting and reminded them of the requirement that they complete Declaration of Interest forms in this regard which had been provided with the papers for the meeting and which were also available in the Chamber.

No declarations of interest were made.

3. Confidential Report from Director of Finance & Corporate Services (00:02:55)

The reasons for confidentiality were as set out in the agenda, ie:-

3.1 Estimates Process 2023/2024

(Confidential for reason of (i) information relating to the financial or business affairs of any particular person (including the Council holding that information) and (ii) information relating to any consultations or negotiations, or contemplated consultations or negotiations, in connection with any labour relations matter arising between the Council or a Government Department and employees of, or office holders under, the Council.)

Final estimates will be released.

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In Committee

It was proposed by Alderman A Ewart, seconded by Councillor S Lowry and agreed that the Confidential Report of the Director be considered "in Committee". (The audio recording was paused at this stage in proceedings.)

3.1 Estimates Process 2023/2024

A copy of the explanatory report and draft Estimates of Income & Expenditure for the Financial Year 2023/2024 had been made available prior to the meeting. The Director of Finance & Corporate Services presented the report. Several Members offered comment on the matter of an Applied Balance.

The Committee considered the report provided and - following a discussion - in line with budgetary requirements, it was agreed on a Proposal made by Councillor U Mackin and seconded by Alderman A Ewart that a balance be applied.

This decision would be presented to the Special Meeting of Council being held on the 9<sup>th</sup> February 2023 to consider the Striking of a District Rate.

During discussion and prior to any decision, Councillors A Givan, C McCready and S Skillen, joined the meeting remotely.

During the course of proceedings, a number of Members expressed their thanks to the Chief Executive, Directors, Head of Finance and Finance Team for their work on the Draft Estimates. The Chairman of the Committee, Councillor S Hughes, endorsed this appreciation and also expressed his thanks to the Chairs, Vice-Chairs and Members of the other Committees.

Resumption of Normal Business (00:03:35)

It was proposed by Alderman J Tinsley, seconded by Alderman A Ewart and agreed to come "out of Committee". Normal business and the audio recording were resumed.

There being no further business, the Special Meeting concluded at 6.24 pm.

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MAYOR/CHAIRMAN



## Special Meeting of Council

9<sup>th</sup> February 2023

### Report from:

Director of Finance and Corporate Services

### Item for Decision

**TITLE:** District Rates and Draft Estimates of Income and Expenditure 2023/24

### Background and Key Issues:

1. The Local Government Act (Northern Ireland) 2014 requires a Council to agree Estimates of Income and Expenditure for the financial year commencing on 1<sup>st</sup> April and strike a rate before the 15<sup>th</sup> February of each year.
2. The proposals in relation to estimates of income and expenditure for 2023/24 are outlined at Appendix 1 with more detailed analysis of budgets split by Directorate at Appendix 2, together with details of 2022/23 year end forecast at Appendix 3.
3. The provision of the Local Government (Finance) Act 2011, requires the Council to have regard to the Prudential Code for Capital Finance in Local Authorities. The Council has also adopted the key principles of CIPFA's Treasury Management in the Public Services Code of Practice and both codes require the development and approval of a suite of plans, policies, strategies and indicators as outlined below:
  - Treasury Management Strategy and Annual Investment Plan (See Appendix 4)
  - Policy for Minimum Revenue Provision (See Appendix 5)
  - Capital Strategy, including Affordable Borrowing Limits (Appendix 6)
  - Capital Programme (Appendix 7)
  - Repairs and Renewals (Appendix 8)
4. In previous years, there was a separate prudential indicators report for Member's approval. The prudential indicators are now fully incorporated within both the Treasury Management and Capital Strategy documents.

The Local Government Finance Act (Northern Ireland) 2011 requires the Chief Financial Officer to submit to the Council a report on:

- Robustness of the Estimates
- Adequacy of any financial reserves for a financial year

These matters are dealt with in Appendix 9.

### DISTRICT RATE CALCULATION SUMMARY 2023 / 2024

5. The **District Rate Calculation Summary** is made available to Members to indicate the potential variances in the District Rates for the following year against the current year, for both the domestic and non-domestic rates.

#### Non Domestic District Rate and Domestic District Rate

6. The Estimated Penny Product for 2023/2024 used to calculate the two District Rates is £2,469,004. The baseline for comparison will be the current Lisburn & Castlereagh City Council district domestic rate.
7. Following engagement with Elected Members variances year on year and the two rates are detailed below including the proposed domestic and non-domestic rates increases:

	Conversion Factor	Baseline		Variance	
		2022/23	2023/24	Pence	%
Non Domestic Rate		23.4873	<b>24.7146</b>	1.2273	<b>5.23%</b>
Domestic Rate	0.014235	0.3273	<b>0.3518</b>	0.0245	<b>7.49%</b>

8. Further detail is provided regarding the district rate calculation at Appendix 1.
9. The figures above are based on a balance from reserves being applied of £575,000, which is equivalent to a 1% reduction.

#### Recommendation:

It is recommended that the following are approved:

- Draft Estimates of Income and Expenditure for the year 2023/24
- The suite of plans, policies, strategies and indicators
- Domestic District Rate of 0.3518
- Non-Domestic District Rate of 24.7146

#### Finance and Resource Implications

Recommendations support the provision of a balanced budget for 2023/24.

### Screening and Impact Assessment

#### 1. Equality and Good Relations

Has an equality and good relations screening been carried out on the proposal/project/policy?

**If no, please provide explanation/rationale**

It is deemed that equality assessment not needed as this point as subsequent equality assessments are completed for each of the funding decisions eg DEA programme.

If yes, what was the outcome?:

<b>Option 1</b> Screen out without mitigation	<input type="text" value="Yes/No"/>	<b>Option 2</b> Screen out with mitigation	<input type="text" value="Yes/No"/>	<b>Option 3</b> Screen in for a full EQIA	<input type="text" value="Yes/No"/>
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**Rationale for outcome/decision (give a brief explanation of any issues identified including mitigation and/or plans for full EQIA or further consultation)**

**Insert link to completed Equality and Good Relations report:**

#### 2. Rural Needs Impact Assessment:

Has consideration been given to Rural Needs?	<input type="text" value="No"/>	Has a Rural Needs Impact Assessment (RNIA) template been completed?	<input type="text" value="No"/>
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**If no, please given explanation/rationale for why it was not considered necessary:**

Not applicable.

**If yes, give brief summary of the key rural issues identified, any proposed actions to address or mitigate and include the link to the completed RNIA template:**

**SUBJECT TO PLANNING APPROVAL:**



If Yes, "This is a decision of this Committee only. Members of the Planning Committee are not bound by the decision of this Committee. Members of the Planning Committee shall consider any related planning application in accordance with the applicable legislation and with an open mind, taking into account all relevant matters and leaving out irrelevant consideration".

- APPENDICES:**
- Appendix 1 – Narrative Report
  - Appendix 2 – Draft estimates by Directorate
  - Appendix 3 – 2022/23 Year end forecast
  - Appendix 4 – Treasury Management Strategy
  - Appendix 5 – MRP policy
  - Appendix 6 – Capital Strategy
  - Appendix 7 – Capital Programme
  - Appendix 8 – Repairs and Renewals
  - Appendix 9 – CFO Robustness of Estimates and Adequacy of Reserves

**HAS IT BEEN SUBJECT TO CALL IN TO DATE?**

If Yes, please insert date:

## Appendix 1

### Estimated Income and Expenditure for the Financial Year 2023/24

#### CONTEXT

1. For the purposes of striking the rate, the previous agreed budget i.e. 2022/23 must be used as the baseline rate.
2. Table 1 provides an analysis by Directorate. Full details of the budgets including a summary split by pay, non pay and income is provided at Appendix 2. A year-end forecast is provided at Appendix 3.

#### DISTRICT RATE CALCULATION SUMMARY 2023/24

2022/23			2023/24	VARIANCE
£	<u>GROSS EXPENDITURE</u>		£	%
6,215,388	Minimum Revenue Provision	201,250	6,416,638	3.24
691,660	Governance & Audit	50,600	742,260	7.32
7,737,670	Finance and Corporate Services	626,950	8,364,620	8.10
21,351,540	Leisure & Community	3,339,210	24,690,750	15.64
23,456,470	Environmental Services	2,570,370	26,026,840	10.96
12,346,960	Service Transformation	943,330	13,290,290	7.64
71,799,688		7,731,710	79,531,398	10.77
	<u>INCOME</u>			
-	Governance & Audit	-	-	-
1,121,470	Finance and Corporate Services	133,630	1,255,100	11.92
7,874,670	Leisure & Community	546,530	8,421,200	6.94
3,484,790	Environmental Services	318,550	3,803,340	9.14
4,341,510	Service Transformation	220,830	4,120,680	-5.09
16,822,440		777,880	17,600,320	4.62
	<u>NET EXPENDITURE</u>			
6,215,388	Minimum Revenue Provision	201,250	6,416,638	3.24
691,660	Governance & Audit	50,600	742,260	7.32
6,616,200	Finance and Corporate Services	493,320	7,109,520	7.46
13,476,870	Leisure & Community	2,792,680	16,269,550	20.72
19,971,680	Environmental Services	2,251,820	22,223,500	11.28
8,005,450	Service Transformation	1,164,160	9,169,610	14.54
54,977,248		6,953,830	61,931,078	12.65
207,260	Reserves funded - City Deal		218,450	
109,010	Reserves funded - Procurement resource		117,243	
	<b>Revenue contribution</b>		<b>575,000</b>	
54,660,978	AMOUNT TO BE RAISED		61,020,385	11.63
2,327,254	ESTIMATED PENNY PRODUCT		2,469,004	
<b>23.4873</b>	<b>NON DOMESTIC RATE</b>		<b>24.7146</b>	<b>5.23%</b>
<b>0.3273</b>	<b>DOMESTIC</b>	0.014235	<b>0.3518</b>	<b>7.49%</b>
	<b>INCREASE NON DOMESTIC RATE</b>		<b>1.2273</b>	<b>p</b>
	<b>INCREASE DOMESTIC RATE</b>		<b>0.0245</b>	<b>p</b>

3. It has been a very challenging budget process given a range of factors, including the impact of the pay deals, waste, inflationary pressures and cost of living crisis. The estimated net expenditure for 2023/24 is £61.93m which reflects an increase of £6.95m on the 2022/23 year.
4. Therefore, the proposed budget is set in the context of maintaining a focus on the core business of the Council and on the day to day operational requirements which will arise in 2023/24.
5. The budget also takes into consideration many external factors that might affect the work of the Council, including our focus on delivering the capital programme, the need to be able to respond to opportunities for funding, as well as continuing to identify opportunities to work in partnership / build skills and capacity in our community to take on projects.
6. The Capital Strategy (Appendix 6) is based on the current Capital Programme.
7. Details of the capital programme are included at Appendix 7. Total Capital expenditure projected for 2023/24 is £29.9m. The capital programme is funded through Minimum Revenue Provision (MRP), direct revenue contributions, reserves and third party grant funding. The Council continues to seek and maximise all third funding to support the overall delivery of the capital programme and minimise the impact on the ratepayer.
8. It is anticipated that the Capital Programme will be subject to review to reflect the ambitions of the new Council term. Notwithstanding this, provision has been made for the following projects within 2023/24 including but not limited to:
  - Dundonald International Ice Bowl
  - Fleet Replacement Programme
  - IT Strategy Refresh
  - Cemeteries Programme
  - Pitches at Lough Moss and Laurelhill
  - Hillsborough Public Realm
9. Councils have a statutory requirement to charge to the general fund an amount of MRP. The provision is required to account for the repayment of the Council's borrowing, irrespective of when the timing of loan receipts and payments may take place. The MRP (financing cost associated with borrowings) for 2023/24 has been set at £6.42m which is in line with the MRP policy. (See Appendix 5).
10. The Council has calculated the interest on external borrowing required to ensure adequate cash flow throughout the year. The Council plans to maximise cash balances to minimise interest rates. Any external borrowing required will be in line with the Treasury Management Strategy (Appendix 4).
11. The Council maintains a Renewal and Repairs fund to deal with maintenance of Council property. Details regarding this fund are included at Appendix 8.

12. The Council has established a number of reserves to allow it to plan for future expenditure and to deliver on longer term ambitions and there are regular reports to Council to identify and approve movements to and from reserves.
13. The Council is also required to maintain a general reserve to meet ongoing fluctuations in costs. There is a separate report in relation to the adequacy of the reserve at Appendix 9.
14. The Estimated Penny Product for the Council in 2023/24 is £2,469,004, which presents a significant increase of 6.09% increase on the 2022/23 Penny Product. There are several factors which have contributed to this positive outcome, but the main factor is that the Council has benefited from the outcomes of the non domestic revaluations effective from April 2023. It is worth noting that the Council was only one of four Council areas that have experienced positive growth on the non domestic side based on LPS valuations.
15. The revaluation of Non-Domestic properties results in a change to the conversion factor used to calculate the Domestic rate, resulting in 2 different District Rate movements for the 2023/24 year.
16. The Penny Product includes £138,750 (2022/23: £120,520) relating to the De-Rating Grant and a transferring functions grant of £18,184 (2022/23: £18,184) which has been provided by the Department for Communities (DfC).
17. As in previous years, the Penny Product calculation allows for the cost of collection, deductibles such as bad debt and various relief costs (e.g. the rating of vacant homes and Small business rates relief.) The actual amount of rates eventually received can be higher or lower than expected, depending on the above estimate/provision and actual results. Officers liaise closely with Land & Property Services (LPS) throughout the year and keep these figures under constant review.
18. The remainder of this report deals with directorate challenges and priorities for the forthcoming year.

## Leisure & Community Wellbeing

19. **Leisure & Community Wellbeing Directorate is made up of three key areas:**

- **Sports Services**
- **Parks & Amenities**
- **Community Services**

**The net expenditure for Leisure & Community Wellbeing will increase by £2.79m, an increase of 20.7% for the 2023/24 financial year.**

### **Sports Services**

20. The Sports Services team is planning for the further expansion of the Vitality Household Membership facilitating access to a wide range of Health and Physical wellbeing initiatives for local residents. The planned investment in new 3G pitches at Lough Moss Leisure Centre and Laurelhill Sportszone will help support the need for further investment in health and wellbeing for local communities.
21. The exciting development of Dundonald International Ice Bowl is a significant project for the Council and it is hoped that pending confirmation of funding construction can begin on this unique and iconic facility. Further expansion of the Healthwise, Cardiac Rehabilitation and Macmillan Move More programme across a number of our sites will support our colleagues in the health sector who work on Health Intervention Programmes.
22. The Vitality Lisburn Half Marathon, 10K and Fun run will celebrate its 40<sup>th</sup> anniversary in 2023 and it is hoped the event will return to its pre Covid level making it one of the largest events of its kind in Northern Ireland. Sports Development will continue to support the voluntary sporting sector via its Club and Coach Education Programmes and its support for Sport Lisburn and Castlereagh.

### **Parks and Amenities**

23. The Parks and Amenities Team aim to progress designs for redevelopment of the council's flagship children's play park in Wallace Park in the coming year. With such heavy footfall and being so central to our Green Flag Award winning park, this project is essential to our citizen's health and wellbeing and the play development of our future generations.
24. Partnership working is key to getting the best from our open spaces and for maximum community benefit. We will continue to develop sustainable volunteering networks which we see as key to gaining community buy-in. This has worked particularly well with corporate team building days and this is something that will be expanded in the coming year as a means of enhancing specific sites through deliverable projects.
25. Officers continue to seek grant funding where possible to deliver many environmental and community projects. For example a £300k grant from the Emergency Tree Fund over 2 years (Woodland Trust) will enable the Council to tackle many tree and biodiversity related challenges ahead, including Ash dieback. It places the Council at the forefront of tackling climate change and restoring our woodland cover and stock of native species trees.

## **Community Services**

26. The priorities for the Communities Team in the year ahead will be to maximise engagement opportunities with our local communities, strengthen existing partnerships and build new ones as well as delivering a first class service across the culture, arts and communities portfolio. This unit will continue to undertake significant community programmes and high profile events which attract large numbers from our local communities and beyond. Critical to our success will be the delivery of financial assistance programmes for the community and voluntary sector to ensure that they can continue to support their local people, particularly in the current climate where cost of living pressures are impacting across the entire Council area.
27. The Community Services unit will continue to deliver a number of key programmes and events across the area including training, community relations and a significant events programme.
28. The cultural offering will continue to be provided by our Arts and Museum teams, delivering innovative programmes to our communities and customers.
29. A key point for the incoming year is to work with our community/planning partners to address arising issues emerging from the cost of living crisis.
30. Income assumptions have also been updated to reflect the return to a more 'business as usual' model of delivery and anticipated increased footfall in our award winning Island Arts Centre and Irish Linen Centre and Lisburn Museum. However challenges remain in the market in 'building back' from the legacy of Covid. Additionally, bookings at our community centres are improving and this is further reflected in the income levels set for this service area.
31. The team continue to maximise grant funding opportunities. The Council looks forward to the commencement of PEACEPLUS programme with an overall indicative budget of €4,445,808. This has not been included in the grant income figure but work will be taken forward during 2023/24 to develop the Action Plan in order to secure this vital funding up until 2027.

## **Service Transformation**

### **32. Service Transformation is made up of four key areas:**

- **Planning & Capital Programme**
- **Assets Service**
- **Economic Development**
- **Portfolio office**

**The net expenditure for Service Transformation will increase by £1.16m, an increase of 14.5% for the 2023/24 financial year.**

## **Planning & Capital Programme**

33. This year's estimates have been based on the tracking of the Income from the year to date and includes an inflationary fees increase. What emerges in year will be subject to a number of factors, including market confidence, developer opportunity and the like. Taking house prices as a barometer there is a degree of confidence that the Planning Function and the associated property Certificate income will yield as predicted.
34. Officers are currently actively engaging with DFI on the next stage of The Local Development Plan, which is a key strategic statutory plan and will inform the future direction of investment and facilitate growth. Further to correspondence, anticipated in March, the next stage will be to respond to the Commissioners clarification on the evidence base and proposed policy framework. Work will continue in-house and in parallel on the associated Local Policies.
35. The team continues to provide governance and oversight in the efficient and effective management of key capital projects. Subject to members' consideration, the most significant project in the coming year will be to progress the replacement Dundonald International Ice Bowl. Other projects programmed to progress include the proposed two 3G pitch developments in Lough Moss and Laurel Hill as well as Hillsborough Public Realm and the extension to the Blaris cemetery.

### ***Assets Service***

36. The team will continue to maximise opportunities to generate income from our assets through disposals and commercialisation. Budgets as presented reflect the current construction market inflationary prices. As part of our efficiency drive, we will continue to roll out smart metering and installation of a monitoring and targeting energy management system and a number of energy reduction initiatives.
37. A series of planned procurement improvements are being implemented to assist all directorates in achieving compliance and best value. There are no specific budgetary issues associated directly with the delivery of the Service, however, it will impact the council budgets with a specific focus in attaining improved certainty in the utilities and energy contracts.

### ***Economic Development***

38. Royal Hillsborough has been the focus of our tourism activities and this will continue in the proposed year so as to begin to achieve the outcomes planned through City Deal. Whilst the Village is currently thriving this brings its own challenges specifically to ensure the infrastructure supports the footfall. The wider tourism product development and support budgets have been balanced with the estimates to maximise our funding opportunities and reflect the resources available. These include an events programme part sponsored and match funding by the private sector.

39. Other Significant opportunities will be progressed through the UK Prosperity Fund, Belfast Regional City Deal (BRCD) and the Dublin Belfast Economic Corridor programme all integrated and co-ordinated with the established Labour Market Partnership funded programme. The estimates reflect no additional contribution to the current funded programmes however members will be aware of the opportunities and challenges that are planned mid-year for the local authority sector. We will continue to be funding led in these programmes.
40. A series of small settlement initiatives and regeneration will continue to be taken forward in year in conjunction with partner agencies. These include the Annahilt Village and Carryduff public realm as well as the City Centre programme. Work has commenced in establishing a programme for best use of the reserve set aside for Regeneration and Economic growth.

### **Portfolio Office**

41. Implementation of the IT and Digital First strategy will continue to ensure the Council can meet the needs of our communities, businesses and visitors whilst achieving efficiencies in the way this council does its business. Cyber security and Data risks continue to be actively monitored and assessed.
42. The team will continue to provide expert, project management support across a range of programmes, including the BRCD, Local Investment Programme 2022, Digital, IT delivery and Customer Improvement Programme strands.

### **Environmental Services**

#### **43. Environmental Services Directorate is made up of three key areas:**

- **Waste Services**
- **Environmental Health**
- **Building Control**

**The net expenditure for Environmental Services will increase by £2.25m, an increase of 11.3% for the 2023/24 financial year.**

### **Waste Services**

44. The priority for 2023/24 for Waste Services will be to begin implementation of the preferred kerbside model so as to allow roll out within a timeframe that ensures L&CCC meets the 2025 recycling target of 55%.
45. Legislation compels councils to consider alternatives to landfill, Arc21 have been progressing waste treatment contracts as a means to better manage residual waste whilst we await the conclusion of the strategic Residual Waste Treatment Project. With any new residual waste treatment contract, it is almost certain the destination for the waste within these contracts will be beyond reasonable direct haulage distances for the current Council



routes. Estimated costs for these treatment contracts and associated haulage have been built into the revenue estimates for the year 2023-24.

46. All associated costs, such as parts for vehicles, fuel, utilities and sundry supplies necessary in the running and delivery of operational services have risen significantly in the past year and these increases are reflected in the budget.

### ***Environmental Health***

47. A Cemetery Strategy was adopted by the Council in 2022. The strategy has been aligned to the Local Development Plan and will inform and address the Council's burial needs up until 2032. Short term cemetery need has been assessed and is a priority due to having a limited capacity. A two phased approach is being adopted to address the overall needs. Phase 1 will provide approximately a 2.5 years capacity. There is a second project to phase 1 that could add an additional 2 years capacity, resulting in provision through to 2027. Phase 2 will explore additional opportunities and include collaboration on a sub-regional basis.

### ***Building Control***

48. The Building Control Service priorities for financial year 2023/24 are:

- To continue to build on the success of agile working and digital developments to offer efficiencies in operation and delivery to our customers.
- To deliver the Council's ambitions in relation to Climate & Sustainability.
- To develop and adopt a Sustainability Strategy and Climate Action Plan and to develop process that allows more efficient use of services and utilities on our estate.

49. The delivery of Building Control functions is supported by 2023/24 income received through the Building Regulations application process. It is anticipated that Building Regulation activity and income for financial year will closely match that of the previous financial year with the industry returning to the more normal levels associated with the 2019/2020 financial year before the Covid pandemic.

50. The Affordable Warmth Scheme enters its last year of the current Department for Communities (DfC) business plan and it is anticipated the terms of the Scheme will remain as financial year 2022/23. This carries a small financial risk to Council due to the Department's funding methodology.

### **Finance & Corporate Services**

## 51. Finance & Corporate Services Directorate is made up of three key areas:

- Finance
- Human Resources & Organisational Development
- Corporate Communications & Administration

The net expenditure for Finance & Corporate Services will increase by £493k, an increase of 7.5% for the 2023/24 financial year.

### **Finance**

52. Implementation and training on the new financial system will be a key priority during 2023/24 which will result in more efficient processes and ability to process payments on a more timely manner. In addition, the team will continue to support on all financial aspects of Council operations, from dealing with grants through to advice and support on the strategic capital programme.

### **Human Resources & Organisational Development**

53. Similar to the Finance team, the Human Resources & Organisational Development unit will oversee the roll out of the new payroll and human resource system in the early part of 2023/24. A motivated and healthy workforce is an ongoing priority and work will continue in 2023/24 through implementation of the People Strategy which includes various workstreams including recruitment, reward and recognition through to wellbeing.

### **Corporate Communications & Administration**

54. One of the key priorities for the team will be overseeing the local government elections scheduled for May 2023 which will result in new members being appointed for the next four years. The team will also plan to develop a communication plan aligned with the interim corporate plan and member priorities post election. There will also be continued focus on rebuilding the theatre and conference provision which has still not fully recovered from the pandemic.

### **Chief Executive Office**

55. The net expenditure for the Chief Executive's Office will increase £51k, an increase of 7.3% for the 2023/24 financial year.

56. Following the local government election, the Chief Executive office will ensure the Council objectives and Interim Corporate Plan reflect the priorities for the members and that appropriate and accountable arrangements are in place to ensure that these are delivered over the next term.

## LISBURN & CASTLEREAGH CITY COUNCIL 2023/2024

### Payroll

Departments	2022/2023	2023/2024	Variance
Finance and Corporate Services	£4,652,030	£5,139,720	£487,690
Governance & Audit	£618,730	£670,510	£51,780
Leisure & Community Services	£12,895,580	£14,352,290	£1,456,710
Environmental Services	£10,977,860	£12,395,610	£1,417,750
Service Transformation	£5,633,620	£6,231,000	£597,380
<b>Total Payroll Expenditure</b>	<b>£34,777,820</b>	<b>£38,789,130</b>	<b>£4,011,310</b>

### Non Payroll

Departments	2022/2023	2023/2024	Variance
Finance and Corporate Services	£3,085,640	£3,224,900	£139,260
Governance & Audit	£72,930	£71,750	<b>-£1,180</b>
Leisure & Community Services	£8,455,960	£10,338,460	£1,882,500
Environmental Services	£12,478,610	£13,631,230	£1,152,620
Service Transformation	£6,713,340	£7,059,290	£345,950
Minimum Revenue Provision	£6,215,388	£6,416,638	£201,250
<b>Total Non-payroll Expenditure</b>	<b>£37,021,868</b>	<b>£40,742,268</b>	<b>£3,720,400</b>

### Income

Departments	2022/2023	2023/2024	Variance
Finance and Corporate Services	£1,121,470	£1,255,100	<b>-£133,630</b>
Governance & Audit	-	-	£0
Leisure & Community Services	£7,874,670	£8,421,200	<b>-£546,530</b>
Environmental Services	£3,484,790	£3,803,340	<b>-£318,550</b>
Service Transformation	£4,341,510	£4,120,680	£220,830
<b>Total Net Income</b>	<b>£16,822,440</b>	<b>£17,600,320</b>	<b>-£777,880</b>

<b>Total Net Expenditure</b>	<b>£54,977,248</b>	<b>£61,931,078</b>	<b>£6,953,830</b>
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**18****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
<b><u>Finance and Corporate Services</u></b>			
<b><u>Culture and Heritage</u></b>			
<b>02041 LVI Theatre / Rooms - CPS</b>			
1220 General Equipment	12,000	<b>12,000</b>	0
3008 Promotions & Marketing	15,000	<b>15,000</b>	0
3048 Licenses	1,500	<b>1,500</b>	0
3188 Telephones	10,000	<b>1,860</b>	(8,140)
3506 Credit / Debit Card Charges	2,400	<b>2,400</b>	0
6000 Rental Income	(68,130)	<b>(52,770)</b>	15,360
6006 Room Hire	(52,000)	<b>(35,000)</b>	17,000
6052 Island Hall	(84,000)	<b>(84,000)</b>	0
6130 Income	(3,200)	<b>(3,200)</b>	0
	=====	=====	=====
Totals LVI Theatre / Rooms - CPS	(166,430)	<b>(142,210)</b>	24,220
	=====	=====	=====
Totals Culture and Heritage	(166,430)	<b>(142,210)</b>	24,220
<b><u>Recreation &amp; Sport</u></b>			
<b>04021 Allotments - CPS</b>			
1070 Water	250	<b>600</b>	350
6000 Rental Income	(4,320)	<b>(4,320)</b>	0
	=====	=====	=====
Totals Allotments - CPS	(4,070)	<b>(3,720)</b>	350
	=====	=====	=====
Totals Recreation & Sport	(4,070)	<b>(3,720)</b>	350
<b><u>Other Community Assets</u></b>			
<b>30021 Gun Club - CPS</b>			
6000 Rental Income	(4,750)	<b>(4,750)</b>	0

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**19****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
	=====	=====	=====
Totals Gun Club - CPS	(4,750)	(4,750)	0
	=====	=====	=====
Totals Other Community Assets	(4,750)	(4,750)	0

**Democratic Representation & Management****36021 Mayors/Deputy M Allowance - CPS**

0310	Mayors Expenses	25,000	22,500	(2,500)
0320	Deputy Mayors Expenses	2,500	1,000	(1,500)
0330	Previous Mayors Expenses	6,000	6,000	0
0340	Previous Deputy Mayors Expenses	500	500	0
0350	Mayors Allowance	36,010	36,010	0
0360	Deputy Mayors Allowance	11,530	11,530	0
3154	Postage	700	630	(70)
		=====	=====	=====
Totals	Mayors/Deputy M Allowance - CPS	82,240	78,170	(4,070)

**36041 Members Allowances - CPS**

0040	Salaries/Allowances	798,330	822,200	23,870
0210	Mobile Phones	8,000	8,000	0
0290	Special Responsibility	95,300	95,300	0
0300	Dependent/Carers Allowance	2,000	2,000	0
2140	Travel & Subsistence	20,000	16,000	(4,000)
3054	Catering	16,000	16,000	0
3064	IT Costs	10,000	10,000	0
3154	Postage	1,200	1,000	(200)
3178	Stationery	3,000	1,500	(1,500)
3192	Broadband	16,800	16,800	0
		=====	=====	=====
Totals	Members Allowances - CPS	970,630	988,800	18,170

**36061 Civic Functions - CPS**

## LISBURN &amp; CASTLEREAGH CITY COUNCIL

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## ESTIMATES 2023/ 2024

		<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
		<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
0010	Salaries	21,660	23,660	2,000
0280	Civic Driving	65,000	65,000	0
2140	Travel & Subsistence	0	1,500	1,500
3010	Gift Stock	7,500	5,000	(2,500)
3162	Civic Functions	71,450	51,900	(19,550)
		=====	=====	=====
Totals	Civic Functions - CPS	165,610	147,060	(18,550)
<b>36071 Citizenship Events</b>				
0010	Salaries	21,660	23,660	2,000
0210	Mobile Phones	50	50	0
2140	Travel & Subsistence	800	800	0
3004	Room Charges	8,000	8,000	0
3154	Postage	500	500	0
3178	Stationery	700	500	(200)
6464	Civic Events	(35,000)	(40,000)	(5,000)
		=====	=====	=====
Totals	Citizenship Events	(3,290)	(6,490)	(3,200)
<b>36081 Members Conferences - CPS</b>				
0100	Conferences & Courses	8,000	8,000	0
2140	Travel & Subsistence	10,000	12,000	2,000
		=====	=====	=====
Totals	Members Conferences - CPS	18,000	20,000	2,000
<b>36141 Staff Conferences - CPS</b>				
0100	Conferences & Courses	0	5,000	5,000
		=====	=====	=====
Totals	Staff Conferences - CPS	0	5,000	5,000
<b>36161 Democratic &amp; Representation Costs - CPS</b>				
3508	N.I.L.G.A	52,540	56,010	3,470
4090	Complaints Commissioner	46,160	46,170	10

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
	=====	=====	=====
Totals Democratic & Representation Costs - CPS	98,700	102,180	3,480
	=====	=====	=====
Totals Democratic Representation & Management	1,331,890	1,334,720	2,830

**Corporate Management****38021 Contribution to other Bodies - CPS**

3494 L.G.S.C.	28,440	32,300	3,860
	=====	=====	=====
Totals Contribution to other Bodies - CPS	28,440	32,300	3,860

**38031 Local Government Training Group**

0010 Salaries	44,190	47,620	3,430
0060 Training & Development	55,000	20,000	(35,000)
0061 Health & Wellbeing	22,000	0	(22,000)
0066 Phase 2 Expenditure	15,000	0	(15,000)
0067 LGTG Staffing Support	50,000	45,000	(5,000)
0071 Leadership Development	33,000	0	(33,000)
0075 Transformation Initiatives	50,000	840	(49,160)
0077 Capacity Building for Elected Members	20,000	15,000	(5,000)
3178 Stationery	1,000	1,000	0
3206 Administration Costs	10,000	13,000	3,000
3522 Professional Fees	50,000	70,000	20,000
6409 LGTG Balance Transfer	(152,000)	(31,840)	120,160
6413 Council's Contribution	(198,190)	(180,620)	17,570
	=====	=====	=====
Totals Local Government Training Group	0	0	0
	=====	=====	=====
Totals Corporate Management	28,440	32,300	3,860

**Non Distributed Costs**

## LISBURN &amp; CASTLEREAGH CITY COUNCIL

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## ESTIMATES 2023/ 2024

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
<b>46021 Pensions Cost - CPS</b>			
0200 Pensions	5,710	<b>6,030</b>	320
	=====	=====	=====
Totals Pensions Cost - CPS	5,710	<b>6,030</b>	320
	=====	=====	=====
Totals Non Distributed Costs	5,710	<b>6,030</b>	320

**Central Services to the Public**

<b>48021 Reg Birth/Death/Marr - CPS</b>			
0010 Salaries	188,830	<b>227,760</b>	38,930
1010 Establishment Costs	8,500	<b>8,500</b>	0
1020 Rent	6,500	<b>0</b>	(6,500)
1030 Rates	8,610	<b>8,610</b>	0
1040 Electricity	6,800	<b>12,000</b>	5,200
1200 Security Contracts	6,000	<b>6,000</b>	0
1370 Office Equipment	500	<b>500</b>	0
2140 Travel & Subsistence	4,500	<b>4,500</b>	0
3074 Insurance All Other	9,240	<b>9,510</b>	270
3154 Postage	800	<b>1,500</b>	700
3178 Stationery	1,000	<b>1,000</b>	0
3188 Telephones	2,000	<b>2,000</b>	0
3202 Cash Collections	320	<b>0</b>	(320)
3506 Credit / Debit Card Charges	1,500	<b>2,000</b>	500
6004 Approved Venue Fees - Lisburn	(10,000)	<b>(10,000)</b>	0
6006 Room Hire	(500)	<b>(500)</b>	0
6389 Marriage Fees - LCCC	(18,000)	<b>(18,000)</b>	0
6392 Registration Stamps LCCC	(70,000)	<b>(70,000)</b>	0
6394 Registration - Recoupment	(146,600)	<b>(185,380)</b>	(38,780)
	=====	=====	=====
Totals Reg Birth/Death/Marr - CPS	0	<b>0</b>	0



**LISBURN & CASTLEREAGH CITY COUNCIL**

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**23****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
<b>48041 Elections - CPS</b>			
3538 Election Expenses	75,000	<b>83,000</b>	8,000
	=====	=====	=====
Totals Elections - CPS	75,000	<b>83,000</b>	8,000
	=====	=====	=====
Totals Central Services to the Public	75,000	<b>83,000</b>	8,000

**Bank Interest**

<b>58021 Bank &amp; Investment Income</b>			
3504 Bank Account Charges	20,000	<b>20,000</b>	0
6432 Bank Interest	(20,000)	<b>(270,000)</b>	(250,000)
	=====	=====	=====
Totals Bank & Investment Income	0	<b>(250,000)</b>	(250,000)
	=====	=====	=====
Totals Bank Interest	0	<b>(250,000)</b>	(250,000)

**Transfer to / From Other Funds**

<b>68021 Transfer to Renewal &amp; Repairs</b>			
3518 Renewal & Repairs Fund	14,540	<b>14,540</b>	0
	=====	=====	=====
Totals Transfer to Renewal & Repairs	14,540	<b>14,540</b>	0
	=====	=====	=====
Totals Transfer to / From Other Funds	14,540	<b>14,540</b>	0

**Reallocated Services**

<b>38061 Financial Services - CPS</b>			
0010 Salaries	693,130	<b>660,760</b>	(32,370)
1000 Property Valuation	13,500	<b>13,500</b>	0
1380 Leasing	780	<b>780</b>	0
2140 Travel & Subsistence	400	<b>200</b>	(200)
3000 Publications	3,680	<b>4,200</b>	520

**LISBURN & CASTLEREAGH CITY COUNCIL**

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**24****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
3004 Room Charges	100	100	0
3154 Postage	2,250	2,250	0
3178 Stationery	2,000	2,000	0
3182 Printing	1,000	460	(540)
3188 Telephones	2,200	1,440	(760)
3202 Cash Collections	900	930	30
3496 Consultants	8,790	6,600	(2,190)
3506 Credit / Debit Card Charges	1,200	1,300	100
3710 Capital Allocation	(79,150)	0	79,150
6282 Recoupment - Expenditure	(6,780)	(6,050)	730
	=====	=====	=====
Totals Financial Services - CPS	644,000	688,470	44,470
<b>38101 Human Resources - CPS</b>			
0010 Salaries	933,520	945,800	12,280
0019 Salaries - Apprentices	252,000	360,000	108,000
0060 Training & Development	150,000	145,000	(5,000)
0061 Health & Wellbeing	15,000	15,000	0
0080 Recruitment Expenses	27,100	27,100	0
0090 Medical/Occupational Health Fees	35,000	35,000	0
0150 Professional Fees - Staff	22,100	22,100	0
0240 Access NI Checks - POCVA	5,000	5,000	0
0270 Further Education	17,000	17,000	0
0391 Elected Members Development	18,000	30,000	12,000
2140 Travel & Subsistence	3,000	3,000	0
2141 Relocation Excess Mileage	4,000	4,000	0
3004 Room Charges	200	200	0
3022 Internal/External Comm	4,800	4,800	0
3154 Postage	1,900	1,900	0
3178 Stationery	4,200	4,200	0

**LISBURN & CASTLEREAGH CITY COUNCIL**

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3182 Printing	1,390	1,030	(360)
3188 Telephones	2,700	1,730	(970)
3511 Professional Advice	3,000	3,000	0
3710 Capital Allocation	(37,150)	0	37,150
6130 Income	(17,000)	(28,500)	(11,500)
	=====	=====	=====
Totals Human Resources - CPS	1,445,760	1,597,360	151,600
<b>38161 Bradford Court - CPS</b>			
0010 Salaries	36,120	40,500	4,380
0030 Two Weekly Wages	24,370	28,840	4,470
1030 Rates	158,000	158,000	0
1040 Electricity	24,670	44,240	19,570
1050 Gas	18,540	36,390	17,850
1070 Water	3,000	3,000	0
1100 Buildings R&M Materials	10,000	10,000	0
1130 Ground R&M Materials	1,130	1,130	0
1165 Cleaning Materials & Equipment	6,000	7,600	1,600
1200 Security Contracts	34,000	39,500	5,500
1220 General Equipment	500	500	0
1370 Office Equipment	500	500	0
1390 Water Coolers	100	150	50
1505 Planned Preventative Maintenance	15,000	15,000	0
3048 Licenses	170	170	0
3154 Postage	20	20	0
3188 Telephones	20,000	12,740	(7,260)
6000 Rental Income	(231,000)	(230,170)	830
	=====	=====	=====
Totals Bradford Court - CPS	121,120	168,110	46,990
<b>38201 Central Support - CPS</b>			

## LISBURN &amp; CASTLEREAGH CITY COUNCIL

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## ESTIMATES 2023/ 2024

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
0010 Salaries	227,280	258,110	30,830
0180 Uniforms/Corporate Clothing	20,000	34,000	14,000
1490 Furniture & Fittings	300	300	0
2140 Travel & Subsistence	30	30	0
3154 Postage	400	300	(100)
3178 Stationery	500	450	(50)
3182 Printing	650	380	(270)
3188 Telephones	2,000	1,580	(420)
3490 Legal Fees	150,000	150,000	0
	=====	=====	=====
Totals Central Support - CPS	401,160	445,150	43,990
<b>38221 Members Services - CPS</b>			
0010 Salaries	341,280	376,540	35,260
2140 Travel & Subsistence	300	240	(60)
3178 Stationery	1,800	1,300	(500)
3182 Printing	2,500	2,000	(500)
3188 Telephones	2,600	1,700	(900)
	=====	=====	=====
Totals Members Services - CPS	348,480	381,780	33,300
<b>38241 Management and General - CPS</b>			
0010 Salaries	269,300	287,570	18,270
2140 Travel & Subsistence	1,500	1,500	0
3188 Telephones	1,000	1,190	190
3210 Special Projects	20,000	18,000	(2,000)
3500 Audit Fees	98,000	110,000	12,000
	=====	=====	=====
Totals Management and General - CPS	389,800	418,260	28,460
<b>38261 LVI Facilities Management - CPS</b>			
0010 Salaries	426,500	507,990	81,490

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
1030 Rates	356,010	<b>377,630</b>	21,620
1040 Electricity	170,560	<b>244,130</b>	73,570
1050 Gas	107,200	<b>225,520</b>	118,320
1070 Water	15,000	<b>12,000</b>	(3,000)
1150 Horticultural & Grounds Maintenance	0	<b>7,000</b>	7,000
1160 Cleaning Contracts	165,000	<b>185,000</b>	20,000
1200 Security Contracts	188,000	<b>206,000</b>	18,000
1310 Materials	1,300	<b>1,300</b>	0
2140 Travel & Subsistence	500	<b>500</b>	0
3038 TV Licenses	160	<b>160</b>	0
3076 Insurance - Buildings	53,640	<b>55,240</b>	1,600
3154 Postage	1,500	<b>1,000</b>	(500)
3178 Stationery	4,000	<b>1,000</b>	(3,000)
3182 Printing	1,000	<b>500</b>	(500)
3616 Facilities Development	30,000	<b>30,000</b>	0
	=====	=====	=====
Totals LVI Facilities Management - CPS	1,520,370	<b>1,854,970</b>	334,600
<b>38301 Corporate Communications - CPS</b>			
0010 Salaries	378,130	<b>419,440</b>	41,310
2140 Travel & Subsistence	6,000	<b>4,000</b>	(2,000)
3000 Publications	25,000	<b>8,000</b>	(17,000)
3022 Internal/External Comm	50,000	<b>50,000</b>	0
3154 Postage	50	<b>50</b>	0
3178 Stationery	3,500	<b>1,980</b>	(1,520)
3188 Telephones	2,500	<b>2,040</b>	(460)
	=====	=====	=====
Totals Corporate Communications - CPS	465,180	<b>485,510</b>	20,330
	=====	=====	=====
Totals Reallocated Services	5,335,870	<b>6,039,610</b>	703,740

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## ESTIMATES 2023/ 2024

	<u>2022/2023</u> <u>Estimate</u> =====	<u>2023/2024</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals Finance and Corporate Services	6,616,200	7,109,520	493,320

**Governance & Audit****Democratic Representation & Management****36142 Staff Conferences - GVA**

0100 Conferences & Courses	1,060	1,060	0
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Totals Staff Conferences - GVA	1,060	1,060	0
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Totals Democratic Representation & Management	1,060	1,060	0
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**Non Distributed Costs****46022 Pensions Cost - GVA**

0200 Pensions	6,560	6,910	350
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Totals Pensions Cost - GVA	6,560	6,910	350
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Totals Non Distributed Costs	6,560	6,910	350
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**Reallocated Services****38282 Internal Audit - GVA**

0010 Salaries	171,690	183,730	12,040
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2140 Travel & Subsistence	750	750	0
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3004 Room Charges	300	300	0
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3182 Printing	300	290	(10)
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3188 Telephones	850	540	(310)
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3502 Internal Audit - Outsourced	40,000	40,000	0
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Totals Internal Audit - GVA	213,890	225,610	11,720
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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
<b>38312 Performance Improvement</b>			
0010 Salaries	71,160	<b>78,740</b>	7,580
2140 Travel & Subsistence	170	<b>170</b>	0
3004 Room Charges	60	<b>60</b>	0
3178 Stationery	90	<b>90</b>	0
3186 Photocopying	40	<b>40</b>	0
3188 Telephones	90	<b>(160)</b>	(250)
3274 Continuous Improve./Strategy Planning	1,020	<b>1,020</b>	0
	=====	=====	=====
Totals Performance Improvement	72,630	<b>79,960</b>	7,330
<b>38332 Policy Development</b>			
0010 Salaries	56,650	<b>61,460</b>	4,810
2140 Travel & Subsistence	340	<b>340</b>	0
3188 Telephones	130	<b>130</b>	0
	=====	=====	=====
Totals Policy Development	57,120	<b>61,930</b>	4,810
<b>38342 Chief Executive's Office - GVA</b>			
0010 Salaries	259,020	<b>281,560</b>	22,540
2140 Travel & Subsistence	2,300	<b>2,300</b>	0
3004 Room Charges	1,000	<b>1,000</b>	0
3074 Insurance All Other	16,270	<b>16,750</b>	480
3154 Postage	130	<b>130</b>	0
3178 Stationery	1,200	<b>1,200</b>	0
3186 Photocopying	1,280	<b>190</b>	(1,090)
3188 Telephones	2,550	<b>2,200</b>	(350)
	=====	=====	=====
Totals Chief Executive's Office - GVA	283,750	<b>305,330</b>	21,580
<b>38372 Equality</b>			
0010 Salaries	56,650	<b>61,460</b>	4,810

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**30****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u> =====	<u>2023/2024</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals Equality	56,650	<b>61,460</b>	4,810
Totals Reallocated Services	684,040	<b>734,290</b>	50,250
Totals Governance & Audit	691,660	<b>742,260</b>	50,600

**Leisure & Community Wellbeing****Culture and Heritage****02023 LVI Arts Centre/Arts Development - LCD**

0010	Salaries	567,690	<b>610,460</b>	42,770
0030	Two Weekly Wages	41,370	<b>48,870</b>	7,500
0050	Casual Staff/Coaches	24,680	<b>26,160</b>	1,480
0180	Uniforms/Corporate Clothing	1,000	<b>1,000</b>	0
1080	Maintenance Materials	2,500	<b>2,500</b>	0
1140	Maintenance Contracts	12,500	<b>12,500</b>	0
2140	Travel & Subsistence	5,500	<b>5,500</b>	0
3004	Room Charges	350	<b>350</b>	0
3016	Audience Development	28,000	<b>28,000</b>	0
3136	Art Materials/Equipment	3,000	<b>3,000</b>	0
3154	Postage	1,000	<b>500</b>	(500)
3178	Stationery	2,000	<b>2,000</b>	0
3188	Telephones	3,000	<b>2,340</b>	(660)
3506	Credit / Debit Card Charges	3,000	<b>3,000</b>	0
3512	Subscriptions	1,000	<b>1,500</b>	500
3550	Island Hall Programming	4,000	<b>4,000</b>	0
3552	Studio Theatre Programme	22,000	<b>22,000</b>	0
3553	Children's Art Festival	12,000	<b>12,000</b>	0
3558	Halloween Event	65,000	<b>65,000</b>	0



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**31****ESTIMATES 2023/ 2024**

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3566 Community Arts Projects	24,000	<b>24,000</b>	0
3592 Arts Education & Public Spaces	8,000	<b>8,000</b>	0
3624 Creative Arts Programme	12,560	<b>12,560</b>	0
4020 Volunteer Expenses	500	<b>300</b>	(200)
6002 Fees	(18,000)	<b>(20,000)</b>	(2,000)
6036 Course Fees	(24,000)	<b>(30,740)</b>	(6,740)
6068 Exhibition Sales	(1,000)	<b>(1,000)</b>	0
6083 Children's Art Festival	(12,000)	<b>(10,000)</b>	2,000
6130 Income	(30,000)	<b>(41,800)</b>	(11,800)
	=====	=====	=====
Totals LVI Arts Centre/Arts Development - LCD	759,650	<b>792,000</b>	32,350
<b>02083 ILC &amp; Museum - LCD</b>			
0010 Salaries	644,180	<b>734,320</b>	90,140
0050 Casual Staff/Coaches	16,200	<b>17,000</b>	800
0140 Health & Safety	1,000	<b>1,000</b>	0
0180 Uniforms/Corporate Clothing	750	<b>750</b>	0
1011 UAS Storage	750	<b>750</b>	0
1030 Rates	2,800	<b>2,980</b>	180
1040 Electricity	31,290	<b>48,860</b>	17,570
1050 Gas	23,040	<b>39,640</b>	16,600
1070 Water	3,500	<b>3,500</b>	0
1080 Maintenance Materials	4,000	<b>4,000</b>	0
1140 Maintenance Contracts	15,000	<b>16,370</b>	1,370
1160 Cleaning Contracts	26,210	<b>28,310</b>	2,100
1310 Materials	3,400	<b>3,400</b>	0
2140 Travel & Subsistence	850	<b>1,500</b>	650
3004 Room Charges	1,500	<b>1,500</b>	0
3038 TV Licenses	170	<b>170</b>	0
3060 Marketing & Development	10,000	<b>10,000</b>	0

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## ESTIMATES 2023/ 2024

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
3130 Museum Artefacts	7,500	7,500	0
3131 Cataloguing/museum research	6,000	6,000	0
3132 Library	1,280	1,000	(280)
3134 Exhibition Costs	10,000	10,000	0
3138 Education Materials	2,750	3,500	750
3140 Handloom Weaving	1,500	1,500	0
3142 Photographic materials & equipment	2,000	2,000	0
3144 Conservation Costs	2,500	2,500	0
3154 Postage	600	600	0
3178 Stationery	2,250	2,250	0
3186 Photocopying	1,400	1,200	(200)
3188 Telephones	4,250	3,620	(630)
3202 Cash Collections	390	400	10
3265 Flaxi Buds Festival	2,000	2,000	0
3512 Subscriptions	2,750	3,300	550
3556 Special Events	10,000	15,000	5,000
6130 Income	(1,250)	(2,250)	(1,000)
6404 Grant Funding	(14,000)	(14,000)	0
	=====	=====	=====
Totals ILC & Museum - LCD	826,560	960,170	133,610
<b>02123 Arts Grants - LCD</b>			
3242 Grants - Support Grants	30,000	30,000	0
3268 Community Festival Funding	50,000	57,000	7,000
6404 Grant Funding	(28,500)	(28,500)	0
	=====	=====	=====
Totals Arts Grants - LCD	51,500	58,500	7,000
<b>02183 Irish Linen Centre Retail - LCD</b>			
1310 Materials	750	750	0
3110 Irish Linen Stock	10,000	25,000	15,000

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**33****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
3506 Credit / Debit Card Charges	1,000	1,000	0
6054 Irish Linen Centre Shop Sales	(25,000)	(40,000)	(15,000)
	=====	=====	=====
Totals Irish Linen Centre Retail - LCD	(13,250)	(13,250)	0
	=====	=====	=====
Totals Culture and Heritage	1,624,460	1,797,420	172,960

**Recreation & Sport****04023 Allotments - LCD**

1040 Electricity	960	2,450	1,490
1070 Water	3,000	3,300	300
1200 Security Contracts	9,490	7,160	(2,330)
	=====	=====	=====
Totals Allotments - LCD	13,450	12,910	(540)

**04043 Countryside Development - LCD**

0010 Salaries	96,320	106,490	10,170
1095 Minor Projects	15,000	15,000	0
1365 Bio-Diversity	14,000	14,000	0
2140 Travel & Subsistence	2,000	2,000	0
3060 Marketing & Development	2,000	2,000	0
3568 General Projects	20,000	20,000	0
	=====	=====	=====
Totals Countryside Development - LCD	149,320	159,490	10,170

**04063 Lagan Valley Reg Pk - LCD**

0010 Salaries	161,760	179,140	17,380
0060 Training & Development	660	660	0
0100 Conferences & Courses	490	490	0
0430 Finance/HR/ IT Charge	3,000	3,000	0
1020 Rent	6,530	7,500	970
1040 Electricity	3,060	2,600	(460)

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**34****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
1070 Water	250	1,100	850
1145 Maintenance Projects	650	650	0
1165 Cleaning Materials & Equipment	1,200	1,200	0
1490 Furniture & Fittings	200	200	0
2000 Fuel	1,000	1,500	500
2120 Vehicle Materials	2,100	2,100	0
2140 Travel & Subsistence	1,400	1,400	0
3008 Promotions & Marketing	810	810	0
3056 Events	500	500	0
3064 IT Costs	3,000	2,880	(120)
3074 Insurance All Other	7,360	7,580	220
3120 Tools New	3,450	3,450	0
3126 Protective clothing & PPE	2,130	2,130	0
3154 Postage	70	70	0
3178 Stationery	1,900	1,860	(40)
3188 Telephones	1,600	1,600	0
3204 Brochures Print & Distribution	2,090	2,090	0
3208 Medical Kits	50	50	0
3500 Audit Fees	3,200	3,200	0
3742 Project Costs	3,810	3,810	0
4020 Volunteer Expenses	1,800	1,800	0
6055 Heritage Lottery Fund	(4,580)	(4,450)	130
6283 Recoupment - Administration	(208,650)	(228,920)	(20,270)
	=====	=====	=====
Totals Lagan Valley Reg Pk - LCD	840	0	(840)
<b>04083 Belfast Hills - LCD</b>			
3254 Contributions	16,000	16,000	0
	=====	=====	=====
Totals Belfast Hills - LCD	16,000	16,000	0

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
<b>04103 Lough Neagh Management - LCD</b>			
3598 Lough Neagh Rescue	1,750	1,750	0
3600 Lough Neagh partnership	3,500	3,500	0
	=====	=====	=====
Totals Lough Neagh Management - LCD	5,250	5,250	0
<b>04123 Sports Development Gen - LCD</b>			
0010 Salaries	236,090	233,870	(2,220)
2140 Travel & Subsistence	4,000	2,000	(2,000)
3060 Marketing & Development	4,000	4,000	0
3150 Sports Equipment	800	1,000	200
3510 Quality Models	2,200	2,200	0
3634 Sports Development	6,500	5,000	(1,500)
3636 Multisports Development Programme	4,000	2,500	(1,500)
6130 Income	0	(2,000)	(2,000)
6380 Sport Development Income	(3,000)	(4,000)	(1,000)
	=====	=====	=====
Totals Sports Development Gen - LCD	254,590	244,570	(10,020)
<b>04143 Lisburn Sports A C - LCD</b>			
3242 Grants - Support Grants	500	0	(500)
3254 Contributions	25,000	25,000	0
3584 Sports Personality Dinner	1,000	1,000	0
	=====	=====	=====
Totals Lisburn Sports A C - LCD	26,500	26,000	(500)
<b>04163 General Sports Events - LCD</b>			
3004 Room Charges	500	0	(500)
3254 Contributions	2,000	2,000	0
3556 Special Events	7,500	7,500	0
3564 Other Sports Events	3,000	3,000	0
3576 Community Sport	15,000	15,000	0

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**36****ESTIMATES 2023/ 2024**

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3580 Triathlon	4,700	4,700	0
6076 Triathlon Income	(1,800)	(1,800)	0
	=====	=====	=====
Totals General Sports Events - LCD	30,900	30,400	(500)
<b>04183 Half Marathon/Fun Run - LCD</b>			
3004 Room Charges	750	1,000	250
3060 Marketing & Development	15,000	13,000	(2,000)
3106 T-Shirts	5,000	12,000	7,000
3108 Purchased Services	50,000	50,000	0
3154 Postage	100	100	0
3256 Contribution to Mayor's charity	6,500	6,500	0
3590 Events Support Cross Country	1,000	1,000	0
6074 Sponsorship	(8,000)	(8,000)	0
6078 Half Marathon Entry Fees	(55,000)	(50,000)	5,000
	=====	=====	=====
Totals Half Marathon/Fun Run - LCD	15,350	25,600	10,250
<b>04203 Out of Town Scheme - LCD</b>			
3554 Summer Scheme	10,000	10,000	0
6080 Holiday Activity Scheme	(4,800)	(4,800)	0
	=====	=====	=====
Totals Out of Town Scheme - LCD	5,200	5,200	0
<b>04213 MacMillan Move More</b>			
0010 Salaries	34,100	44,230	10,130
2140 Travel & Subsistence	1,000	500	(500)
3206 Administration Costs	500	500	0
3625 User Engagement	500	500	0
6460 Recoup of Payroll	(17,960)	(23,080)	(5,120)
	=====	=====	=====
Totals MacMillan Move More	18,140	22,650	4,510

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**37****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
<b>04223 Coaching Development - LCD</b>			
0050 Casual Staff/Coaches	10,000	<b>10,000</b>	0
1420 General Expenses	1,000	<b>1,000</b>	0
6130 Income	(7,800)	<b>(7,800)</b>	0
	=====	=====	=====
Totals Coaching Development - LCD	3,200	<b>3,200</b>	0
<b>04243 Sports Grants - LCD</b>			
3596 Mary Peters Trust	1,000	<b>1,000</b>	0
	=====	=====	=====
Totals Sports Grants - LCD	1,000	<b>1,000</b>	0
<b>04263 LeisurePlex - LCD</b>			
0010 Salaries	2,095,060	<b>2,020,470</b>	(74,590)
0013 Salary Overtime	0	<b>88,950</b>	88,950
0014 Plant Staff Payroll Monthly	245,210	<b>258,730</b>	13,520
0017 Salary Overtime - Plant	9,160	<b>10,890</b>	1,730
0030 Two Weekly Wages	29,380	<b>305,380</b>	276,000
0032 Average Holiday Pay	920	<b>8,890</b>	7,970
0033 Two weekly overtime	0	<b>18,510</b>	18,510
0050 Casual Staff/Coaches	16,500	<b>16,500</b>	0
0180 Uniforms/Corporate Clothing	7,000	<b>7,000</b>	0
1040 Electricity	240,010	<b>490,480</b>	250,470
1050 Gas	396,000	<b>1,029,200</b>	633,200
1060 Oil	15,000	<b>15,000</b>	0
1070 Water	135,000	<b>135,000</b>	0
1080 Maintenance Materials	35,000	<b>35,000</b>	0
1140 Maintenance Contracts	200,000	<b>200,000</b>	0
1180 CCTV/Data Links	15,000	<b>18,300</b>	3,300
1200 Security Contracts	4,000	<b>2,000</b>	(2,000)
1210 Vandalism	3,000	<b>3,000</b>	0

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**38****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
1310 Materials	20,000	20,000	0
1330 Chemicals	32,000	40,000	8,000
1350 Performance Rights Society Fee	8,800	9,500	700
1400 Service Agreements	80,000	85,000	5,000
2140 Travel & Subsistence	1,000	1,000	0
3004 Room Charges	500	500	0
3038 TV Licenses	350	350	0
3049 Entertainment Licence	600	600	0
3060 Marketing & Development	36,000	36,000	0
3064 IT Costs	2,500	2,500	0
3104 Retail Stock	60,000	60,000	0
3116 New Equipment	5,000	5,000	0
3150 Sports Equipment	18,000	18,000	0
3154 Postage	500	500	0
3158 Vending Machines	18,500	28,500	10,000
3178 Stationery	3,000	3,000	0
3186 Photocopying	2,000	1,770	(230)
3188 Telephones	30,000	32,650	2,650
3506 Credit / Debit Card Charges	35,000	35,000	0
3554 Summer Scheme	45,000	45,000	0
3686 Public Life Saving Course	12,000	12,000	0
6002 Fees	(1,604,720)	(1,650,000)	(45,280)
6040 Public Life Saving Courses	(34,000)	(34,000)	0
6048 Retail Sales	(111,600)	(111,600)	0
6080 Holiday Activity Scheme	(72,540)	(72,540)	0
6160 Vending Machines	(30,000)	(40,000)	(10,000)
6248 Swimming lessons	(93,000)	(97,000)	(4,000)
6271 Physical Act Ref	(35,000)	(35,000)	0
6272 Cafe Rental/Electric	(10,000)	(2,000)	8,000



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**39****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
6460 Recoup of Payroll	(39,000)	0	39,000
	=====	=====	=====
Totals LeisurePlex - LCD	1,827,130	3,058,030	1,230,900
<b>04273 Vitality Membership</b>			
0010 Salaries	100,140	113,030	12,890
0050 Casual Staff/Coaches	70,000	100,000	30,000
0060 Training & Development	2,000	2,000	0
1400 Service Agreements	100,000	110,000	10,000
3060 Marketing & Development	60,000	60,000	0
3150 Sports Equipment	20,000	20,000	0
3549 Sponsorship	8,000	8,000	0
6002 Fees	(1,260,000)	(1,560,000)	(300,000)
	=====	=====	=====
Totals Vitality Membership	(899,860)	(1,146,970)	(247,110)
<b>04283 Glenmore Activity Centre - LCD</b>			
0010 Salaries	125,820	149,170	23,350
0013 Salary Overtime	12,600	5,910	(6,690)
0030 Two Weekly Wages	0	600	600
0032 Average Holiday Pay	1,260	590	(670)
0050 Casual Staff/Coaches	10,000	10,000	0
0180 Uniforms/Corporate Clothing	500	500	0
1040 Electricity	19,980	14,230	(5,750)
1050 Gas	5,470	11,840	6,370
1070 Water	810	850	40
1080 Maintenance Materials	850	850	0
1140 Maintenance Contracts	6,000	6,000	0
1310 Materials	800	800	0
1350 Performance Rights Society Fee	850	850	0
2140 Travel & Subsistence	100	100	0

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## ESTIMATES 2023/ 2024

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3004 Room Charges	100	100	0
3038 TV Licenses	150	150	0
3049 Entertainment Licence	500	500	0
3060 Marketing & Development	1,000	1,000	0
3116 New Equipment	500	500	0
3150 Sports Equipment	750	750	0
3154 Postage	50	50	0
3158 Vending Machines	3,500	3,500	0
3178 Stationery	350	200	(150)
3186 Photocopying	0	70	70
3188 Telephones	2,100	2,320	220
3202 Cash Collections	400	400	0
3506 Credit / Debit Card Charges	450	650	200
3554 Summer Scheme	6,700	6,700	0
3556 Special Events	350	350	0
6002 Fees	(40,500)	(40,500)	0
6080 Holiday Activity Scheme	(5,400)	(5,400)	0
6160 Vending Machines	(5,430)	(5,430)	0
	=====	=====	=====
Totals Glenmore Activity Centre - LCD	150,610	168,200	17,590
<b>04303 Grove Activity Centre - LCD</b>			
0010 Salaries	126,400	0	(126,400)
0013 Salary Overtime	12,600	0	(12,600)
0032 Average Holiday Pay	1,260	0	(1,260)
0050 Casual Staff/Coaches	8,000	0	(8,000)
0180 Uniforms/Corporate Clothing	500	0	(500)
1040 Electricity	7,180	0	(7,180)
1050 Gas	6,620	0	(6,620)
1070 Water	450	0	(450)

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
1080 Maintenance Materials	1,000	0	(1,000)
1140 Maintenance Contracts	9,700	0	(9,700)
1310 Materials	500	0	(500)
1350 Performance Rights Society Fee	500	0	(500)
2140 Travel & Subsistence	50	0	(50)
3004 Room Charges	50	0	(50)
3038 TV Licenses	160	0	(160)
3049 Entertainment Licence	460	0	(460)
3060 Marketing & Development	1,000	0	(1,000)
3150 Sports Equipment	750	0	(750)
3154 Postage	50	0	(50)
3158 Vending Machines	2,500	0	(2,500)
3178 Stationery	350	0	(350)
3188 Telephones	2,000	0	(2,000)
3202 Cash Collections	600	0	(600)
3506 Credit / Debit Card Charges	500	0	(500)
3554 Summer Scheme	5,000	0	(5,000)
3556 Special Events	100	0	(100)
6002 Fees	(22,500)	0	22,500
6080 Holiday Activity Scheme	(4,500)	0	4,500
6160 Vending Machines	(3,880)	0	3,880
	=====	=====	=====
Totals Grove Activity Centre - LCD	157,400	0	(157,400)
<b>04323 Kilmakee Activity Centre - LCD</b>			
0010 Salaries	128,290	<b>147,620</b>	19,330
0013 Salary Overtime	12,600	<b>5,910</b>	(6,690)
0032 Average Holiday Pay	1,260	<b>590</b>	(670)
0050 Casual Staff/Coaches	2,000	<b>2,000</b>	0
0180 Uniforms/Corporate Clothing	500	<b>500</b>	0

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
1040 Electricity	6,870	8,560	1,690
1050 Gas	7,300	18,220	10,920
1070 Water	770	850	80
1080 Maintenance Materials	1,400	1,400	0
1140 Maintenance Contracts	1,500	1,800	300
1160 Cleaning Contracts	6,000	4,000	(2,000)
1310 Materials	1,000	1,000	0
1350 Performance Rights Society Fee	600	750	150
2140 Travel & Subsistence	250	150	(100)
3004 Room Charges	50	50	0
3038 TV Licenses	160	160	0
3049 Entertainment Licence	500	500	0
3060 Marketing & Development	1,000	1,000	0
3150 Sports Equipment	750	750	0
3154 Postage	50	50	0
3158 Vending Machines	2,000	2,000	0
3178 Stationery	350	350	0
3186 Photocopying	0	180	180
3188 Telephones	1,800	1,470	(330)
3202 Cash Collections	600	600	0
3506 Credit / Debit Card Charges	500	500	0
3554 Summer Scheme	3,200	1,800	(1,400)
3556 Special Events	350	350	0
6002 Fees	(22,500)	(22,500)	0
6080 Holiday Activity Scheme	(2,500)	(1,000)	1,500
6160 Vending Machines	(3,100)	(3,100)	0
	=====	=====	=====
Totals Kilmakee Activity Centre - LCD	153,550	176,510	22,960

**04333 Lagan Park, Dromara**

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**43****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
1040 Electricity	2,460	3,550	1,090
1060 Oil	1,500	1,500	0
1070 Water	500	550	50
6016 Outdoor Facilities	(630)	(1,200)	(570)
	=====	=====	=====
Totals Lagan Park, Dromara	3,830	4,400	570
<b>04343 Lisburn Leisure Park - LCD</b>			
1200 Security Contracts	27,000	18,000	(9,000)
1420 General Expenses	4,000	4,000	0
3158 Vending Machines	300	300	0
6000 Rental Income	(1,000)	(1,000)	0
6016 Outdoor Facilities	(50,000)	(60,000)	(10,000)
6160 Vending Machines	(470)	(500)	(30)
	=====	=====	=====
Totals Lisburn Leisure Park - LCD	(20,170)	(39,200)	(19,030)
<b>04363 Ballymacash PF Rushmore - LCD</b>			
6000 Rental Income	(2,000)	(2,000)	0
	=====	=====	=====
Totals Ballymacash PF Rushmore - LCD	(2,000)	(2,000)	0
<b>04383 Barbour PF - LCD</b>			
1020 Rent	120	120	0
1040 Electricity	3,490	1,970	(1,520)
1070 Water	1,000	1,100	100
6016 Outdoor Facilities	(5,250)	(6,500)	(1,250)
	=====	=====	=====
Totals Barbour PF - LCD	(640)	(3,310)	(2,670)
<b>04403 Queen Elizabeth II PF</b>			
1040 Electricity	510	1,670	1,160
1050 Gas	1,590	1,710	120

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## ESTIMATES 2023/ 2024

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
1070 Water	1,000	1,100	100
6016 Outdoor Facilities	(3,680)	(4,000)	(320)
	=====	=====	=====
Totals Queen Elizabeth II PF	(580)	480	1,060
<b>04423 Laurelhill Dual Use - LCD</b>			
1040 Electricity	5,560	5,300	(260)
1140 Maintenance Contracts	31,800	31,800	0
1420 General Expenses	600	600	0
3100 Contribution to Insurance	1,000	0	(1,000)
6016 Outdoor Facilities	(9,000)	(9,000)	0
6160 Vending Machines	(90)	(90)	0
	=====	=====	=====
Totals Laurelhill Dual Use - LCD	29,870	28,610	(1,260)
<b>04463 Drumbo Village PF - LCD</b>			
1040 Electricity	950	1,370	420
1070 Water	350	390	40
6016 Outdoor Facilities	(530)	(1,000)	(470)
	=====	=====	=====
Totals Drumbo Village PF - LCD	770	760	(10)
<b>04503 Aghalee PF - LCD</b>			
1040 Electricity	660	470	(190)
6016 Outdoor Facilities	(840)	(1,000)	(160)
	=====	=====	=====
Totals Aghalee PF - LCD	(180)	(530)	(350)
<b>04513 Scout Field</b>			
6000 Rental Income	(1,000)	(1,000)	0
	=====	=====	=====
Totals Scout Field	(1,000)	(1,000)	0
<b>04523 Seycon Park PF - LCD</b>			

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**ESTIMATES 2023/ 2024**

		<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
		<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
1040	Electricity	1,270	1,980	710
1070	Water	600	660	60
6000	Rental Income	(2,000)	(2,000)	0
		=====	=====	=====
Totals	Seycon Park PF - LCD	(130)	640	770
<b>04533</b>	<b>Hillsborough Forest Park</b>			
0030	Two Weekly Wages	63,590	75,430	11,840
1040	Electricity	2,550	2,820	270
1070	Water	650	720	70
1140	Maintenance Contracts	700	0	(700)
1165	Cleaning Materials & Equipment	1,200	1,200	0
1200	Security Contracts	37,000	18,450	(18,550)
1310	Materials	26,550	30,000	3,450
3118	Safety Equipment	1,500	1,880	380
3122	Plant Hire	4,500	1,000	(3,500)
6334	Mobile Trader	(16,500)	(16,500)	0
		=====	=====	=====
Totals	Hillsborough Forest Park	121,740	115,000	(6,740)
<b>04543</b>	<b>Glenmore PF - LCD</b>			
6016	Outdoor Facilities	(1,000)	(2,000)	(1,000)
		=====	=====	=====
Totals	Glenmore PF - LCD	(1,000)	(2,000)	(1,000)
<b>04553</b>	<b>Aberdelghy Golf Course</b>			
0030	Two Weekly Wages	166,000	193,110	27,110
0032	Average Holiday Pay	1,740	1,980	240
0033	Two weekly overtime	18,000	19,750	1,750
1070	Water	4,000	4,400	400
1310	Materials	45,900	51,000	5,100
4060	Agency Costs	14,820	17,190	2,370

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**ESTIMATES 2023/ 2024**

		<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
		<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
		=====	=====	=====
Totals	Aberdelghy Golf Course	250,460	287,430	36,970
<b>04583</b>	<b>Kirkwoods Road PF - LCD</b>			
1020	Rent	3,000	3,000	0
6000	Rental Income	(1,200)	(1,200)	0
		=====	=====	=====
Totals	Kirkwoods Road PF - LCD	1,800	1,800	0
<b>04593</b>	<b>Lough Moss - Pitches - LCD</b>			
6016	Outdoor Facilities	(9,450)	(13,000)	(3,550)
6334	Mobile Trader	(500)	0	500
		=====	=====	=====
Totals	Lough Moss - Pitches - LCD	(9,950)	(13,000)	(3,050)
<b>04613</b>	<b>Aberdelghy Golf Course Clubhouse - LCD</b>			
0050	Casual Staff/Coaches	12,000	0	(12,000)
0160	Golf Professional - Green Fees	20,000	20,000	0
0170	Golf Professional - Retainer	13,000	15,000	2,000
1040	Electricity	11,960	17,860	5,900
1050	Gas	4,610	9,400	4,790
1080	Maintenance Materials	1,500	1,500	0
1140	Maintenance Contracts	2,500	2,500	0
1200	Security Contracts	19,000	19,000	0
1310	Materials	1,000	1,000	0
2130	Golf Buggy Hire	8,000	6,480	(1,520)
3060	Marketing & Development	2,500	2,500	0
3074	Insurance All Other	1,500	2,700	1,200
3116	New Equipment	1,000	1,000	0
3178	Stationery	1,000	500	(500)
3188	Telephones	3,000	1,490	(1,510)
3202	Cash Collections	450	250	(200)



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## ESTIMATES 2023/ 2024

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
3506 Credit / Debit Card Charges	600	1,000	400
6024 Green Fee Income	(47,000)	(60,000)	(13,000)
6026 Golf Course Fees	(140,000)	(160,000)	(20,000)
6032 Golf Buggy Hire	(8,000)	(6,480)	1,520
6131 Income - Utilities	0	(1,200)	(1,200)
6268 Letting of Units	0	(1,400)	(1,400)
	=====	=====	=====
Totals Aberdelghy Golf Course Clubhouse - LCD	(91,380)	(126,900)	(35,520)
<b>04633 Barbour Park Bowling - LCD</b>			
1040 Electricity	960	1,920	960
1070 Water	2,500	2,750	250
6016 Outdoor Facilities	(2,630)	0	2,630
6018 Bowling Green Hire	0	(2,630)	(2,630)
	=====	=====	=====
Totals Barbour Park Bowling - LCD	830	2,040	1,210
<b>04643 Hill Street PF - LCD</b>			
1200 Security Contracts	6,570	5,020	(1,550)
	=====	=====	=====
Totals Hill Street PF - LCD	6,570	5,020	(1,550)
<b>04653 Moira Demesne PF - LCD</b>			
0030 Two Weekly Wages	68,510	79,970	11,460
0032 Average Holiday Pay	690	750	60
0033 Two weekly overtime	6,860	7,500	640
1040 Electricity	2,080	5,840	3,760
1050 Gas	2,550	4,700	2,150
1070 Water	4,300	4,730	430
6016 Outdoor Facilities	(2,100)	(2,500)	(400)
6334 Mobile Trader	(5,400)	(5,400)	0

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**48****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u> =====	<u>2023/2024</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals Moira Demesne PF - LCD	77,490	95,590	18,100
<b>04663 Wallace Park PF - LCD</b>			
0010 Salaries	59,090	68,850	9,760
0030 Two Weekly Wages	32,450	75,430	42,980
0032 Average Holiday Pay	690	750	60
0033 Two weekly overtime	6,860	7,500	640
1040 Electricity	19,430	48,060	28,630
1050 Gas	3,460	7,680	4,220
1070 Water	2,500	4,400	1,900
3158 Vending Machines	100	100	0
3622 Tennis Management	8,000	8,000	0
6016 Outdoor Facilities	(4,200)	(5,500)	(1,300)
6130 Income	0	(9,000)	(9,000)
6160 Vending Machines	(160)	(160)	0
6334 Mobile Trader	(19,500)	(19,500)	0
	=====	=====	=====
Totals Wallace Park PF - LCD	108,720	186,610	77,890
<b>04693 Castle Gardens - LCD</b>			
0030 Two Weekly Wages	69,170	79,970	10,800
1040 Electricity	7,480	11,310	3,830
1070 Water	1,000	2,200	1,200
	=====	=====	=====
Totals Castle Gardens - LCD	77,650	93,480	15,830
<b>04723 Maintained Open Spaces - LCD</b>			
0030 Two Weekly Wages	367,210	384,880	17,670
0032 Average Holiday Pay	1,870	3,840	1,970
0033 Two weekly overtime	18,650	38,370	19,720
1040 Electricity	2,550	4,000	1,450

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
1140 Maintenance Contracts	60,480	<b>60,480</b>	0
1250 Transport & Plant	31,000	<b>20,000</b>	(11,000)
1310 Materials	80,000	<b>98,500</b>	18,500
2000 Fuel	12,000	<b>16,800</b>	4,800
3118 Safety Equipment	18,000	<b>22,500</b>	4,500
3188 Telephones	4,500	<b>4,500</b>	0
3254 Contributions	7,500	<b>7,500</b>	0
3314 Horticultural Supplies	175,000	<b>218,750</b>	43,750
3315 Horticultural Waste	12,000	<b>0</b>	(12,000)
3322 Traffic Management	25,000	<b>31,250</b>	6,250
6021 Pich Maint. Income (Internal)	(21,000)	<b>(21,000)</b>	0
6130 Income	(39,000)	<b>(42,000)</b>	(3,000)
	=====	=====	=====
Totals Maintained Open Spaces - LCD	755,760	<b>848,370</b>	92,610
<b>04743 DIIB - Central Support - LCD</b>			
0010 Salaries	434,830	<b>507,930</b>	73,100
0013 Salary Overtime	49,680	<b>18,520</b>	(31,160)
0014 Plant Staff Payroll Monthly	181,090	<b>233,690</b>	52,600
0016 Plant Staff Two Weekly Payroll	176,810	<b>210,060</b>	33,250
0017 Salary Overtime - Plant	31,260	<b>34,170</b>	2,910
0030 Two Weekly Wages	148,650	<b>130,850</b>	(17,800)
0032 Average Holiday Pay	11,780	<b>1,850</b>	(9,930)
0034 Two Weekly Overtime - Plant	36,860	<b>43,970</b>	7,110
0050 Casual Staff/Coaches	1,000	<b>0</b>	(1,000)
0180 Uniforms/Corporate Clothing	7,000	<b>7,000</b>	0
1040 Electricity	318,700	<b>699,070</b>	380,370
1050 Gas	151,680	<b>254,920</b>	103,240
1110 Fixed Plant R&M Materials	3,000	<b>3,000</b>	0
1130 Ground R&M Materials	5,000	<b>5,000</b>	0

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**50****ESTIMATES 2023/ 2024**

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
1140 Maintenance Contracts	23,000	<b>23,000</b>	0
1165 Cleaning Materials & Equipment	12,000	<b>12,000</b>	0
1200 Security Contracts	8,500	<b>8,500</b>	0
1280 Bulky Refuse Disposal	6,000	<b>6,000</b>	0
1350 Performance Rights Society Fee	13,000	<b>13,000</b>	0
1370 Office Equipment	3,000	<b>3,000</b>	0
1400 Service Agreements	95,500	<b>98,500</b>	3,000
1490 Furniture & Fittings	3,500	<b>3,500</b>	0
1500 Reactive Maintenance & Remedial Works	50,000	<b>50,000</b>	0
2140 Travel & Subsistence	5,000	<b>5,000</b>	0
3004 Room Charges	500	<b>500</b>	0
3006 Promotional Items/Merchandise	3,000	<b>3,000</b>	0
3008 Promotions & Marketing	36,000	<b>36,000</b>	0
3036 Internet/Web Costs	5,500	<b>5,500</b>	0
3049 Entertainment Licence	600	<b>600</b>	0
3064 IT Costs	4,000	<b>2,000</b>	(2,000)
3154 Postage	500	<b>300</b>	(200)
3178 Stationery	4,000	<b>2,700</b>	(1,300)
3180 Credit Card Charges	12,500	<b>12,500</b>	0
3186 Photocopying	0	<b>970</b>	970
3188 Telephones	11,500	<b>13,640</b>	2,140
3202 Cash Collections	3,500	<b>3,500</b>	0
3546 Other Expenditure	2,000	<b>2,000</b>	0
4080 DJ Fees	0	<b>40,000</b>	40,000
6008 Hire of Facilities	(2,000)	<b>(2,000)</b>	0
6056 Escapade HQ	(6,000)	<b>(6,000)</b>	0
6106 Clip 'n' Climb	(4,000)	<b>(4,000)</b>	0
6128 Other Income	(1,200)	<b>(1,200)</b>	0
6156 Central Support - Video Income	(18,000)	<b>(18,000)</b>	0

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**51****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u> =====	<u>2023/2024</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals DIIB - Central Support - LCD	1,829,240	2,464,540	635,300
<b>04773 DIIB Ice Rink - LCD</b>			
0030 Two Weekly Wages	213,670	319,650	105,980
0032 Average Holiday Pay	8,950	1,120	(7,830)
0033 Two weekly overtime	89,500	11,230	(78,270)
1070 Water	22,000	35,000	13,000
1110 Fixed Plant R&M Materials	3,000	3,000	0
1140 Maintenance Contracts	8,000	8,000	0
1500 Reactive Maintenance & Remedial Works	6,500	5,000	(1,500)
3150 Sports Equipment	1,500	1,500	0
3152 Boots/Laces Repairs/Replacements	7,500	7,500	0
3158 Vending Machines	60,000	60,000	0
3208 Medical Kits	1,000	2,000	1,000
3546 Other Expenditure	1,000	1,000	0
4000 Instructors Fees	8,500	8,500	0
4080 DJ Fees	38,500	0	(38,500)
6050 Franchise Income	(32,000)	(35,000)	(3,000)
6092 Skating	(585,900)	(615,000)	(29,100)
6094 Ice Skating Clubs	(97,050)	(110,000)	(12,950)
6096 Skating Instructors Course	(60,000)	(60,000)	0
6113 Birthday Parties	(2,000)	(3,000)	(1,000)
6128 Other Income	(7,500)	(7,500)	0
6144 Lockers	(7,500)	(6,000)	1,500
6170 Ice Rink - Soft Drinks	(55,000)	(55,000)	0
6182 Ice Rink - Crisps Vending	(25,000)	(25,000)	0
6196 Ice Rink - Confectionary Vending	(10,000)	(10,000)	0
6212 Ice Rink - Hot Drinks Vending	(3,000)	(3,000)	0

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## ESTIMATES 2023/ 2024

	<u>2022/2023</u> <u>Estimate</u> =====	<u>2023/2024</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals DIIB Ice Rink - LCD	(415,330)	(466,000)	(50,670)
<b>04783 DIIB Ten Pin Bowling - LCD</b>			
0010 Salaries	71,490	45,960	(25,530)
0013 Salary Overtime	0	3,180	3,180
0030 Two Weekly Wages	103,570	211,660	108,090
0032 Average Holiday Pay	7,980	1,590	(6,390)
0033 Two weekly overtime	79,790	12,720	(67,070)
1110 Fixed Plant R&M Materials	20,000	20,000	0
1140 Maintenance Contracts	1,480	1,480	0
1400 Service Agreements	1,000	1,000	0
1500 Reactive Maintenance & Remedial Works	5,000	5,000	0
3152 Boots/Laces Repairs/Replacements	1,500	1,500	0
3158 Vending Machines	35,000	35,000	0
3546 Other Expenditure	500	500	0
4080 DJ Fees	27,700	0	(27,700)
6100 Ten Pin - Day Sessions	(450,000)	(450,000)	0
6113 Birthday Parties	(1,000)	(4,000)	(3,000)
6152 Ten Pin Bowling - Video Income	(10,000)	(10,000)	0
6172 Bowling - Soft Drinks	(39,250)	(39,250)	0
6184 Bowling - Crisps Vending	(7,100)	(7,100)	0
6198 Bowling - Confectionary Vending	(7,000)	(7,000)	0
6214 Bowling - Hot Drinks Vending	(900)	(900)	0
	=====	=====	=====
Totals DIIB Ten Pin Bowling - LCD	(160,240)	(178,660)	(18,420)
<b>04793 Indianaland - LCD</b>			
0030 Two Weekly Wages	173,440	249,840	76,400
0032 Average Holiday Pay	0	610	610
0033 Two weekly overtime	57,490	6,150	(51,340)

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## ESTIMATES 2023/ 2024

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
1110 Fixed Plant R&M Materials	1,500	1,500	0
1400 Service Agreements	11,700	11,700	0
1500 Reactive Maintenance & Remedial Works	1,500	1,500	0
3150 Sports Equipment	3,000	3,000	0
3158 Vending Machines	20,000	20,000	0
3546 Other Expenditure	300	300	0
6008 Hire of Facilities	(153,450)	(140,000)	13,450
6009 Party Income	(4,000)	(8,000)	(4,000)
6154 Indianaland - Video Income	(1,500)	(1,500)	0
6174 Indianaland - Soft Drinks	(14,500)	(14,500)	0
6186 Indianaland - Crisps Vending	(4,500)	(4,500)	0
6200 Indianaland - Confectionary Vending	(10,500)	(10,500)	0
6210 Indianaland - Hot Drinks Vending	(1,500)	(1,500)	0
	=====	=====	=====
Totals Indianaland - LCD	78,980	114,100	35,120
<b>04803 Corporate Vending - LCD</b>			
0010 Salaries	78,730	71,580	(7,150)
0013 Salary Overtime	11,830	11,230	(600)
0032 Average Holiday Pay	1,180	1,120	(60)
2140 Travel & Subsistence	300	300	0
3158 Vending Machines	100,000	110,000	10,000
3188 Telephones	150	150	0
3546 Other Expenditure	400	400	0
6128 Other Income	(1,500)	(3,000)	(1,500)
6130 Income	(15,000)	(2,500)	12,500
6164 Hanwood - Soft Drinks	(2,000)	(2,000)	0
6207 Hanwood - Confectionary Vending	(1,500)	(1,500)	0
6468 Recoupment - Vending Stock	(181,000)	(185,000)	(4,000)

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## ESTIMATES 2023/ 2024

	<u>2022/2023</u> <u>Estimate</u> =====	<u>2023/2024</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals Corporate Vending - LCD	(8,410)	780	9,190
<b>04813 Dundonald Leis Pk 2 - C/van Pk - LCD</b>			
0030 Two Weekly Wages	29,880	<b>67,090</b>	37,210
0032 Average Holiday Pay	0	<b>320</b>	320
0033 Two weekly overtime	13,540	<b>3,250</b>	(10,290)
1030 Rates	550	<b>490</b>	(60)
1040 Electricity	3,940	<b>7,310</b>	3,370
1070 Water	1,350	<b>1,350</b>	0
1130 Ground R&M Materials	5,000	<b>5,000</b>	0
1140 Maintenance Contracts	1,500	<b>1,500</b>	0
1500 Reactive Maintenance & Remedial Works	1,500	<b>1,500</b>	0
3008 Promotions & Marketing	2,000	<b>2,000</b>	0
3188 Telephones	1,700	<b>1,000</b>	(700)
3546 Other Expenditure	1,000	<b>1,000</b>	0
6110 Adventure Golf	(5,000)	<b>(5,000)</b>	0
6262 Hair Dryer/Equipment	(1,000)	<b>(1,000)</b>	0
6266 Site Rental	(75,000)	<b>(75,000)</b>	0
	=====	=====	=====
Totals Dundonald Leis Pk 2 - C/van Pk - LCD	(19,040)	<b>10,810</b>	29,850
<b>04823 Lough Moss Leisure Centre - LCD</b>			
0010 Salaries	507,020	<b>605,130</b>	98,110
0013 Salary Overtime	53,770	<b>18,600</b>	(35,170)
0030 Two Weekly Wages	56,170	<b>66,130</b>	9,960
0032 Average Holiday Pay	9,070	<b>2,840</b>	(6,230)
0033 Two weekly overtime	36,980	<b>9,830</b>	(27,150)
0180 Uniforms/Corporate Clothing	800	<b>800</b>	0
1030 Rates	550	<b>500</b>	(50)
1040 Electricity	41,210	<b>69,820</b>	28,610



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**55****ESTIMATES 2023/ 2024**

		<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
		<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
1050	Gas	31,020	<b>60,750</b>	29,730
1070	Water	8,100	<b>7,500</b>	(600)
1140	Maintenance Contracts	15,000	<b>15,000</b>	0
1165	Cleaning Materials & Equipment	3,500	<b>3,500</b>	0
1350	Performance Rights Society Fee	5,500	<b>6,000</b>	500
1370	Office Equipment	500	<b>500</b>	0
1400	Service Agreements	15,000	<b>15,000</b>	0
1490	Furniture & Fittings	1,600	<b>1,200</b>	(400)
1500	Reactive Maintenance & Remedial Works	14,500	<b>14,500</b>	0
2140	Travel & Subsistence	250	<b>150</b>	(100)
3004	Room Charges	50	<b>50</b>	0
3008	Promotions & Marketing	6,000	<b>6,000</b>	0
3049	Entertainment Licence	800	<b>800</b>	0
3064	IT Costs	6,500	<b>4,000</b>	(2,500)
3136	Art Materials/Equipment	100	<b>0</b>	(100)
3150	Sports Equipment	5,000	<b>5,000</b>	0
3154	Postage	100	<b>100</b>	0
3158	Vending Machines	6,000	<b>6,000</b>	0
3160	Catering Materials	800	<b>800</b>	0
3178	Stationery	500	<b>260</b>	(240)
3186	Photocopying	0	<b>150</b>	150
3188	Telephones	7,000	<b>7,530</b>	530
3202	Cash Collections	850	<b>850</b>	0
3208	Medical Kits	450	<b>450</b>	0
3546	Other Expenditure	800	<b>800</b>	0
3554	Summer Scheme	12,000	<b>12,000</b>	0
3702	Alarm Activations (Security Response)	250	<b>250</b>	0
6008	Hire of Facilities	(27,000)	<b>(22,500)</b>	4,500
6010	Sports Hall Income	(21,000)	<b>(18,000)</b>	3,000

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## ESTIMATES 2023/ 2024

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
6012 Squash Courts	(2,100)	(2,100)	0
6022 Artificial Pitch	(2,800)	(800)	2,000
6038 Coached Activities	(1,200)	(1,200)	0
6104 Kids Club	(10,500)	(18,500)	(8,000)
6113 Birthday Parties	(2,000)	(3,500)	(1,500)
6142 NIE Energy Income	(10,000)	(10,000)	0
6160 Vending Machines	(9,300)	(9,300)	0
6228 Gym Memberships	(9,000)	(9,000)	0
	=====	=====	=====
Totals Lough Moss Leisure Centre - LCD	752,840	847,890	95,050
<b>04853 CHGC Clubhouse - LCD</b>			
0010 Salaries	109,120	163,240	54,120
0013 Salary Overtime	16,780	11,920	(4,860)
0030 Two Weekly Wages	47,830	56,630	8,800
0032 Average Holiday Pay	1,680	1,190	(490)
0160 Golf Professional - Green Fees	20,100	20,100	0
0180 Uniforms/Corporate Clothing	300	300	0
1040 Electricity	22,790	41,650	18,860
1050 Gas	4,890	12,000	7,110
1070 Water	2,000	2,000	0
1110 Fixed Plant R&M Materials	800	800	0
1140 Maintenance Contracts	15,000	15,000	0
1165 Cleaning Materials & Equipment	300	300	0
1350 Performance Rights Society Fee	150	150	0
1370 Office Equipment	300	0	(300)
1400 Service Agreements	35,000	35,000	0
1490 Furniture & Fittings	500	600	100
1500 Reactive Maintenance & Remedial Works	10,000	10,000	0
2130 Golf Buggy Hire	6,000	6,480	480

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**57****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
2140 Travel & Subsistence	400	400	0
3004 Room Charges	250	250	0
3036 Internet/Web Costs	500	500	0
3049 Entertainment Licence	350	350	0
3060 Marketing & Development	15,000	15,000	0
3064 IT Costs	4,000	1,000	(3,000)
3074 Insurance All Other	1,800	2,250	450
3104 Retail Stock	7,500	7,500	0
3150 Sports Equipment	350	350	0
3154 Postage	150	150	0
3158 Vending Machines	5,000	5,000	0
3178 Stationery	1,500	300	(1,200)
3186 Photocopying	0	290	290
3188 Telephones	4,000	1,470	(2,530)
3202 Cash Collections	600	600	0
3208 Medical Kits	100	100	0
3546 Other Expenditure	3,000	3,000	0
3702 Alarm Activations (Security Response)	150	150	0
6008 Hire of Facilities	(1,500)	(1,500)	0
6026 Golf Course Fees	(70,000)	(75,000)	(5,000)
6032 Golf Buggy Hire	(8,000)	(6,480)	1,520
6034 Golf Trolley Hire	(2,500)	(3,500)	(1,000)
6042 Membership/Subscription	(230,000)	(240,000)	(10,000)
6046 Sale of Goods	(12,500)	(12,500)	0
6178 Golf Club - Soft Drinks	(7,750)	(7,750)	0
	=====	=====	=====
Totals CHGC Clubhouse - LCD	5,940	69,290	63,350
<b>04863 Castlereagh Hills Golf Course - LCD</b>			
0030 Two Weekly Wages	230,780	268,550	37,770

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**58****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
0032 Average Holiday Pay	1,800	1,970	170
0033 Two weekly overtime	18,000	19,750	1,750
1040 Electricity	6,820	6,230	(590)
1070 Water	5,500	6,050	550
1200 Security Contracts	2,510	2,510	0
1230 Hire Plant & Equipment	5,000	5,000	0
1310 Materials	50,000	56,500	6,500
3116 New Equipment	15,000	15,000	0
	=====	=====	=====
Totals Castlereagh Hills Golf Course - LCD	335,410	381,560	46,150
<b>04873 Sports Turf - OSU - LCD</b>			
0030 Two Weekly Wages	299,960	342,300	42,340
0032 Average Holiday Pay	1,330	1,470	140
0033 Two weekly overtime	13,300	14,690	1,390
1310 Materials	140,000	150,000	10,000
3128 Black Bags	1,000	1,000	0
3188 Telephones	4,000	3,920	(80)
	=====	=====	=====
Totals Sports Turf - OSU - LCD	459,590	513,380	53,790
<b>04903 Hydebank - LCD</b>			
1040 Electricity	2,000	2,510	510
1050 Gas	5,110	7,570	2,460
1070 Water	4,500	4,950	450
1200 Security Contracts	9,490	5,020	(4,470)
3158 Vending Machines	600	0	(600)
6016 Outdoor Facilities	(13,650)	(8,000)	5,650
6334 Mobile Trader	(500)	0	500
	=====	=====	=====
Totals Hydebank - LCD	7,550	12,050	4,500

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**59****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
<b>04913 Moat Park - LCD</b>			
0030 Two Weekly Wages	69,170	<b>79,970</b>	10,800
0032 Average Holiday Pay	690	<b>750</b>	60
0033 Two weekly overtime	6,860	<b>7,500</b>	640
1040 Electricity	2,750	<b>6,030</b>	3,280
1050 Gas	2,020	<b>4,800</b>	2,780
1070 Water	4,200	<b>4,620</b>	420
6016 Outdoor Facilities	(5,780)	<b>(7,000)</b>	(1,220)
6334 Mobile Trader	(1,500)	<b>0</b>	1,500
	=====	=====	=====
Totals Moat Park - LCD	78,410	<b>96,670</b>	18,260
<b>04933 Cairnshill - LCD</b>			
1040 Electricity	1,610	<b>1,680</b>	70
1070 Water	1,400	<b>1,540</b>	140
6016 Outdoor Facilities	(840)	<b>(940)</b>	(100)
	=====	=====	=====
Totals Cairnshill - LCD	2,170	<b>2,280</b>	110
<b>04943 Billy Neill Country Park</b>			
1040 Electricity	9,780	<b>25,390</b>	15,610
1050 Gas	18,500	<b>25,000</b>	6,500
1070 Water	9,900	<b>10,890</b>	990
3158 Vending Machines	6,900	<b>2,500</b>	(4,400)
6016 Outdoor Facilities	(21,000)	<b>(23,500)</b>	(2,500)
6130 Income	0	<b>(6,500)</b>	(6,500)
6160 Vending Machines	(8,500)	<b>(3,500)</b>	5,000
6334 Mobile Trader	(7,200)	<b>(7,200)</b>	0
	=====	=====	=====
Totals Billy Neill Country Park	8,380	<b>23,080</b>	14,700
<b>04963 Dungoyne Bowling Green- LCD</b>			

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**60****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
6018 Bowling Green Hire	(680)	(2,980)	(2,300)
	=====	=====	=====
Totals Dungoyne Bowling Green- LCD	(680)	(2,980)	(2,300)
<b>04983 CSAW</b>			
0010 Salaries	51,760	37,790	(13,970)
2100 Transport	1,000	0	(1,000)
2140 Travel & Subsistence	1,500	1,000	(500)
3004 Room Charges	1,450	1,450	0
3060 Marketing & Development	1,500	1,500	0
3563 PHA Funded Expenditure	25,000	26,560	1,560
3658 Cook IT	400	0	(400)
3659 Baby Classes	5,000	5,000	0
3660 First Aid Project	3,650	800	(2,850)
3661 Shake a Leg Project	6,000	6,000	0
3665 Older Active People Project	500	0	(500)
6002 Fees	(2,000)	(2,500)	(500)
6404 Grant Funding	(25,000)	(26,560)	(1,560)
	=====	=====	=====
Totals CSAW	70,760	51,040	(19,720)
<b>05003 Lisburn Rec. P F</b>			
6000 Rental Income	(2,000)	(2,000)	0
6016 Outdoor Facilities	(4,200)	(4,500)	(300)
	=====	=====	=====
Totals Lisburn Rec. P F	(6,200)	(6,500)	(300)
<b>05023 Drumbo Stadium Car Park</b>			
6000 Rental Income	(100)	(600)	(500)
	=====	=====	=====
Totals Drumbo Stadium Car Park	(100)	(600)	(500)
<b>05043 Hilden Play Area</b>			

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
1040 Electricity	420	120	(300)
	=====	=====	=====
Totals Hilden Play Area	420	120	(300)
<b>05073 Grass Crews</b>			
0010 Salaries	26,510	30,670	4,160
0030 Two Weekly Wages	322,450	379,880	57,430
0032 Average Holiday Pay	1,910	2,180	270
0033 Two weekly overtime	19,100	21,830	2,730
	=====	=====	=====
Totals Grass Crews	369,970	434,560	64,590
<b>05083 Tractor Crews</b>			
0030 Two Weekly Wages	139,700	164,330	24,630
0032 Average Holiday Pay	690	750	60
0033 Two weekly overtime	6,750	7,460	710
	=====	=====	=====
Totals Tractor Crews	147,140	172,540	25,400
<b>05093 Grounds Maintenance Mgt Team</b>			
0010 Salaries	300,630	333,310	32,680
0013 Salary Overtime	4,850	4,890	40
0032 Average Holiday Pay	490	490	0
2140 Travel & Subsistence	0	6,000	6,000
	=====	=====	=====
Totals Grounds Maintenance Mgt Team	305,970	344,690	38,720
<b>05113 Dungoyne Paths</b>			
1040 Electricity	600	2,530	1,930
1070 Water	1,000	1,100	100
	=====	=====	=====
Totals Dungoyne Paths	1,600	3,630	2,030

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## ESTIMATES 2023/ 2024

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
	=====	=====	=====
Totals Recreation & Sport	7,081,400	9,178,600	2,097,200

Tourism**06083 Dundrod Pits - LCD**

0140 Health & Safety	4,000	0	(4,000)
3060 Marketing & Development	16,000	0	(16,000)
3560 Ulster Grand Prix	30,000	0	(30,000)
	=====	=====	=====
Totals Dundrod Pits - LCD	50,000	0	(50,000)

**06143 Mayors Parade - LCD**

3602 Mayors Parade	65,000	65,000	0
	=====	=====	=====
Totals Mayors Parade - LCD	65,000	65,000	0

**06163 Christmas Campaign - LCD**

0030 Two Weekly Wages	6,150	0	(6,150)
0032 Average Holiday Pay	0	680	680
0033 Two weekly overtime	0	6,780	6,780
1040 Electricity	510	1,300	790
1420 General Expenses	70,000	65,000	(5,000)
3122 Plant Hire	5,900	7,380	1,480
3174 Christmas Decorations/Trees	2,400	0	(2,400)
	=====	=====	=====
Totals Christmas Campaign - LCD	84,960	81,140	(3,820)
	=====	=====	=====
Totals Tourism	199,960	146,140	(53,820)

Community Services**08183 Bridge Community Centre - LCD**

0030 Two Weekly Wages	80,040	94,180	14,140
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**63****ESTIMATES 2023/ 2024**

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
1030 Rates	9,000	7,530	(1,470)
1040 Electricity	9,940	13,810	3,870
1050 Gas	8,800	19,120	10,320
1070 Water	1,280	1,280	0
1140 Maintenance Contracts	7,500	8,200	700
1310 Materials	1,300	1,300	0
3004 Room Charges	200	200	0
3038 TV Licenses	150	160	10
3048 Licenses	350	0	(350)
3074 Insurance All Other	6,710	6,910	200
3116 New Equipment	850	850	0
3154 Postage	200	200	0
3178 Stationery	650	650	0
3188 Telephones	2,800	1,830	(970)
3202 Cash Collections	400	250	(150)
3321 Gritting	800	870	70
3506 Credit / Debit Card Charges	0	200	200
6000 Rental Income	(28,000)	(20,000)	8,000
6190 Vending - Confectionary	(500)	(300)	200
6274 CAB Rental income	(9,500)	(9,500)	0
6448 Midas Training	(100)	(100)	0
6452 Direct Programming	(1,000)	(1,000)	0
	=====	=====	=====
Totals Bridge Community Centre - LCD	91,870	126,640	34,770
<b>08243 Satellite Com. Centres - Grants - LCD</b>			
1140 Maintenance Contracts	15,000	16,370	1,370
1502 Pitch Maintenance	7,200	7,200	0
3222 Grants - Maghaberry	25,000	25,000	0
3223 Grant - 3D Youth Centre	8,000	8,000	0

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3224 Grants - Lagan View E.C.	25,000	25,000	0
3225 Grants - Dungoyne	10,000	10,000	0
3226 Grants - Hillsborough	25,000	25,000	0
3227 Grants - Ballymacash	25,000	25,000	0
3233 Grants - Derriaghy PS	0	2,000	2,000
3241 Grants - Grove community transfer	0	25,000	25,000
3266 Grant Hillhall	5,000	5,000	0
3321 Gritting	3,300	3,600	300
	=====	=====	=====
Totals Satellite Com. Centres - Grants - LCD	148,500	177,170	28,670
<b>08263 Good Relations - LCD</b>			
0010 Salaries	68,420	77,500	9,080
0070 Training Expenses	300	300	0
2140 Travel & Subsistence	1,250	1,250	0
3060 Marketing & Development	1,000	1,000	0
3074 Insurance All Other	1,980	2,040	60
3248 Grant Aid	30,000	30,000	0
3688 Good Relations Programme	74,110	74,110	0
6422 Government Grants	(133,710)	(133,710)	0
	=====	=====	=====
Totals Good Relations - LCD	43,350	52,490	9,140
<b>08283 Community Development - LCD</b>			
0010 Salaries	197,570	222,230	24,660
2140 Travel & Subsistence	5,000	5,000	0
3000 Publications	600	750	150
3004 Room Charges	200	200	0
3036 Internet/Web Costs	1,000	0	(1,000)
3060 Marketing & Development	2,500	2,500	0
3074 Insurance All Other	7,470	7,700	230

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3154 Postage	100	100	0
3178 Stationery	750	750	0
3186 Photocopying	1,250	860	(390)
3188 Telephones	4,500	3,530	(970)
3238 Grants - CAB	245,930	268,870	22,940
3260 Mayors Award for Volunteering	19,000	19,000	0
3574 CSP Programs	42,000	42,000	0
6404 Grant Funding	(316,900)	(339,840)	(22,940)
	=====	=====	=====
Totals Community Development - LCD	210,970	233,650	22,680
<b>08303 Comm. Group Grants - LCD</b>			
3218 Grants - Christmas Grants	30,000	33,500	3,500
3236 Grants - Community Groups	165,000	165,000	0
3237 Grants - Innovation	27,000	27,000	0
3246 Grants - Lagan Valley R.T.	18,720	18,720	0
3264 Seeding Grants	1,000	1,000	0
	=====	=====	=====
Totals Comm. Group Grants - LCD	241,720	245,220	3,500
<b>08333 Peace 4</b>			
0010 Salaries	57,810	61,460	3,650
1190 Overheads	0	15,750	15,750
2140 Travel & Subsistence	0	7,350	7,350
3278 Project Costs	80,000	90,000	10,000
6422 Government Grants	(137,810)	0	137,810
6500 monthly accrual	0	(85,000)	(85,000)
	=====	=====	=====
Totals Peace 4	0	89,560	89,560
<b>08343 Community Events - LCD</b>			
3007 Infrastructure Events Support	10,000	10,000	0

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**66****ESTIMATES 2023/ 2024**

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3557 Park Life - Moat Park	10,000	10,000	0
3559 Park Life - Moira	10,000	10,000	0
3561 Park Life - Wallace Park	10,000	10,000	0
3570 Community Events Support/Infrastructure	10,000	10,000	0
3590 Events Support Cross Country	10,000	10,000	0
3604 Family Fun Day	60,000	50,000	(10,000)
6130 Income	(100)	(100)	0
	=====	=====	=====
Totals Community Events - LCD	119,900	109,900	(10,000)
<b>08383 Moneyreagh Community Centre - LCD</b>			
0030 Two Weekly Wages	73,480	87,650	14,170
1040 Electricity	6,420	10,270	3,850
1060 Oil	3,450	5,000	1,550
1070 Water	1,700	1,700	0
1140 Maintenance Contracts	4,000	4,360	360
1160 Cleaning Contracts	10,000	14,900	4,900
1165 Cleaning Materials & Equipment	550	500	(50)
1200 Security Contracts	250	250	0
1270 Health & Safety Inspections	130	180	50
1350 Performance Rights Society Fee	400	400	0
1490 Furniture & Fittings	400	400	0
3150 Sports Equipment	350	350	0
3178 Stationery	300	300	0
3188 Telephones	6,750	6,360	(390)
3202 Cash Collections	200	200	0
3321 Gritting	850	930	80
3546 Other Expenditure	250	250	0
6008 Hire of Facilities	(12,000)	(15,000)	(3,000)
6160 Vending Machines	(650)	(650)	0

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## ESTIMATES 2023/ 2024

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
6452 Direct Programming	(1,500)	(1,500)	0
	=====	=====	=====
Totals Moneyreagh Community Centre - LCD	95,330	<b>116,850</b>	21,520
<b>08403 Ballyoran Community Centre - LCD</b>			
0030 Two Weekly Wages	53,490	<b>63,610</b>	10,120
1030 Rates	0	<b>600</b>	600
1040 Electricity	2,980	<b>5,140</b>	2,160
1050 Gas	3,360	<b>9,260</b>	5,900
1070 Water	1,500	<b>1,500</b>	0
1102 Building R&M Mats. Econ. Unit	2,000	<b>1,500</b>	(500)
1140 Maintenance Contracts	2,500	<b>2,730</b>	230
1165 Cleaning Materials & Equipment	2,000	<b>2,000</b>	0
1200 Security Contracts	200	<b>200</b>	0
1270 Health & Safety Inspections	130	<b>180</b>	50
1350 Performance Rights Society Fee	350	<b>350</b>	0
1490 Furniture & Fittings	200	<b>200</b>	0
3038 TV Licenses	150	<b>160</b>	10
3150 Sports Equipment	400	<b>400</b>	0
3178 Stationery	200	<b>200</b>	0
3188 Telephones	4,550	<b>4,160</b>	(390)
3202 Cash Collections	200	<b>200</b>	0
3321 Gritting	750	<b>820</b>	70
3546 Other Expenditure	250	<b>250</b>	0
6008 Hire of Facilities	(9,000)	<b>(10,500)</b>	(1,500)
6160 Vending Machines	(3,000)	<b>(1,500)</b>	1,500
6268 Letting of Units	(9,480)	<b>(9,480)</b>	0
6452 Direct Programming	(2,000)	<b>(2,000)</b>	0
	=====	=====	=====
Totals Ballyoran Community Centre - LCD	51,730	<b>69,980</b>	18,250

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**68****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
<b>08423 Dungoyne Community Centre - LCD</b>			
3188 Telephones	150	150	0
	=====	=====	=====
Totals Dungoyne Community Centre - LCD	150	150	0
<b>08443 Enler Community Centre - LCD</b>			
0030 Two Weekly Wages	67,310	76,100	8,790
1040 Electricity	7,010	10,510	3,500
1050 Gas	7,200	10,800	3,600
1070 Water	1,000	1,330	330
1100 Buildings R&M Materials	400	440	40
1140 Maintenance Contracts	350	380	30
1160 Cleaning Contracts	15,250	15,070	(180)
1165 Cleaning Materials & Equipment	400	400	0
1270 Health & Safety Inspections	130	180	50
1350 Performance Rights Society Fee	300	300	0
1370 Office Equipment	250	250	0
1380 Leasing	37,750	50,210	12,460
1400 Service Agreements	9,830	10,010	180
1490 Furniture & Fittings	350	350	0
3178 Stationery	200	200	0
3188 Telephones	2,820	2,560	(260)
3202 Cash Collections	200	200	0
3321 Gritting	800	0	(800)
3546 Other Expenditure	250	250	0
6008 Hire of Facilities	(11,000)	(15,000)	(4,000)
6160 Vending Machines	(750)	(750)	0
6452 Direct Programming	(500)	(500)	0
	=====	=====	=====
Totals Enler Community Centre - LCD	139,550	163,290	23,740

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
<b>08503 Fac &amp; Res - Comm Central Supp - LCD</b>			
0010 Salaries	231,290	<b>260,760</b>	29,470
0180 Uniforms/Corporate Clothing	750	<b>750</b>	0
2060 Vehicle Repairs - Client	1,500	<b>1,500</b>	0
2140 Travel & Subsistence	3,000	<b>2,600</b>	(400)
3008 Promotions & Marketing	2,500	<b>2,500</b>	0
3638 Direct Programming	8,000	<b>10,000</b>	2,000
	=====	=====	=====
Totals Fac & Res - Comm Central Supp - LCD	247,040	<b>278,110</b>	31,070
	=====	=====	=====
Totals Community Services	1,390,110	<b>1,663,010</b>	272,900

**Cemetery, Cremation & Mortuary**

<b>12073 Cemeteries</b>			
0030 Two Weekly Wages	217,930	<b>308,030</b>	90,100
0032 Average Holiday Pay	2,100	<b>2,090</b>	(10)
0033 Two weekly overtime	21,000	<b>20,940</b>	(60)
1040 Electricity	1,700	<b>4,420</b>	2,720
1070 Water	350	<b>390</b>	40
1140 Maintenance Contracts	5,600	<b>100</b>	(5,500)
1250 Transport & Plant	0	<b>11,000</b>	11,000
3314 Horticultural Supplies	30,000	<b>24,050</b>	(5,950)
4060 Agency Costs	42,480	<b>0</b>	(42,480)
	=====	=====	=====
Totals Cemeteries	321,160	<b>371,020</b>	49,860
	=====	=====	=====
Totals Cemetery, Cremation & Mortuary	321,160	<b>371,020</b>	49,860

**Public Conveniences****18043 H'borough Conven. - LCD**

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**70****ESTIMATES 2023/ 2024**

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
1040 Electricity	1,210	1,370	160
1070 Water	350	1,100	750
	=====	=====	=====
Totals H'borough Conven. - LCD	1,560	2,470	910
	=====	=====	=====
Totals Public Conveniences	1,560	2,470	910

**Community Planning****08523 Community Planning**

0010 Salaries	146,960	162,180	15,220
1370 Office Equipment	500	500	0
2140 Travel & Subsistence	500	500	0
3000 Publications	2,500	2,500	0
3004 Room Charges	3,000	3,000	0
3154 Postage	80	80	0
3186 Photocopying	150	110	(40)
3188 Telephones	750	480	(270)
3259 Help Kids Talk	42,940	42,940	0
3261 Youth Council Expenditure	43,000	43,000	0
3267 Age Friendly Expenditure	1,500	1,500	0
3496 Consultants	5,000	5,000	0
6403 Youth Council Income Grant	(35,000)	(35,000)	0
6427 Age Friendly Income Grant	(45,000)	(45,000)	0
	=====	=====	=====
Totals Community Planning	166,880	181,790	14,910
	=====	=====	=====
Totals Community Planning	166,880	181,790	14,910

**Economic Development****42093 Lagan Navigation Trust**



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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
0010 Salaries	76,190	<b>83,300</b>	7,110
0100 Conferences & Courses	8,890	0	(8,890)
1020 Rent	6,000	0	(6,000)
1040 Electricity	130	<b>300</b>	170
1140 Maintenance Contracts	3,880	0	(3,880)
2140 Travel & Subsistence	5,280	0	(5,280)
3012 Publicity & Advertising	1,200	0	(1,200)
3076 Insurance - Buildings	40	<b>1,630</b>	1,590
3182 Printing	1,710	0	(1,710)
3188 Telephones	1,870	0	(1,870)
3490 Legal Fees	1,500	0	(1,500)
3496 Consultants	10,500	0	(10,500)
3500 Audit Fees	1,750	<b>1,750</b>	0
3512 Subscriptions	600	<b>600</b>	0
6290 Contributions	(59,540)	0	59,540
6413 Council's Contribution	(60,000)	<b>(60,000)</b>	0
6422 Government Grants	0	<b>(27,580)</b>	(27,580)
	=====	=====	=====
Totals Lagan Navigation Trust	0	<b>0</b>	0
	=====	=====	=====
Totals Economic Development	0	<b>0</b>	0

**Non Distributed Costs****46023 Pensions Cost - LCD**

0200 Pensions	18,120	<b>17,060</b>	(1,060)
	=====	=====	=====
Totals Pensions Cost - LCD	18,120	<b>17,060</b>	(1,060)
	=====	=====	=====
Totals Non Distributed Costs	18,120	<b>17,060</b>	(1,060)

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**72****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
<b><u>Central Services to the Public</u></b>			
<b>48103 Policing &amp; Comm Safety Partnership - LCD</b>			
0010 Salaries	170,330	<b>187,730</b>	17,400
0390 Member's Expenses	18,000	<b>18,000</b>	0
1190 Overheads	6,000	<b>6,000</b>	0
2140 Travel & Subsistence	3,820	<b>3,000</b>	(820)
2143 Members Travel Exp.	3,000	<b>1,800</b>	(1,200)
3074 Insurance All Other	1,860	<b>1,860</b>	0
3154 Postage	800	<b>480</b>	(320)
3178 Stationery	2,000	<b>600</b>	(1,400)
3182 Printing	500	<b>260</b>	(240)
3188 Telephones	1,000	<b>690</b>	(310)
3261 Youth Council Expenditure	7,000	<b>7,000</b>	0
3500 Audit Fees	1,000	<b>1,000</b>	0
3555 ASB Diversionary Programme	40,000	<b>40,000</b>	0
3609 Project Support Prog.	45,500	<b>45,500</b>	0
3610 Engaging with the Community	9,500	<b>9,500</b>	0
3611 Lisburn Safe	20,000	<b>20,000</b>	0
3613 Domestic + Sexual Violence	8,000	<b>8,000</b>	0
3614 Drug + Alcohol Related Violence	7,000	<b>7,000</b>	0
3617 Road Safety	16,000	<b>16,000</b>	0
3619 Burglary 4 Tier programme	12,000	<b>12,000</b>	0
3629 Participatory Budgeting	25,000	<b>25,000</b>	0
3637 Neighbourhood Watch	4,600	<b>4,600</b>	0
3639 Hate Crime	5,000	<b>5,000</b>	0
3690 Crime Prevention Initiatives	12,500	<b>12,500</b>	0
3691 Consultation / Engagement	3,000	<b>3,000</b>	0
3697 Raise awareness of the PCSP	2,000	<b>2,000</b>	0

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**73****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
3699 Pol Committee	3,000	3,000	0
6422 Government Grants	(234,901)	(234,900)	1
6426 Funding NIPB	(79,639)	(79,640)	(1)
	=====	=====	=====
Totals Policing & Comm Safety Partnership - LCD	113,870	126,980	13,110
	=====	=====	=====
Totals Central Services to the Public	113,870	126,980	13,110

**Transfer to / From Other Funds****68023 Transfer to Renewal & Repairs**

3518 Renewal & Repairs Fund	327,290	327,290	0
	=====	=====	=====
Totals Transfer to Renewal & Repairs	327,290	327,290	0
	=====	=====	=====
Totals Transfer to / From Other Funds	327,290	327,290	0

**Reallocated Services****05123 P&A Accommodation**

1020 Rent	0	99,010	99,010
1040 Electricity	2,000	3,000	1,000
1070 Water	1,000	1,100	100
	=====	=====	=====
Totals P&A Accommodation	3,000	103,110	100,110

**38233 Culture & Community HQ**

0010 Salaries	115,660	128,580	12,920
	=====	=====	=====
Totals Culture & Community HQ	115,660	128,580	12,920

**38253 Sports Services HQ**

0010 Salaries	466,550	508,590	42,040
2140 Travel & Subsistence	5,000	5,000	0

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**74****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
3188 Telephones	1,600	1,900	300
	=====	=====	=====
Totals Sports Services HQ	473,150	515,490	42,340
<b>38273 Parks &amp; Amenities HQ</b>			
0010 Salaries	434,820	469,460	34,640
0013 Salary Overtime	0	6,750	6,750
0032 Average Holiday Pay	1,210	1,310	100
0033 Two weekly overtime	12,120	6,390	(5,730)
0100 Conferences & Courses	3,000	1,000	(2,000)
0180 Uniforms/Corporate Clothing	1,000	1,000	0
0190 Membership - outside bodies	500	500	0
1140 Maintenance Contracts	60,000	84,000	24,000
1160 Cleaning Contracts	30,200	40,610	10,410
1165 Cleaning Materials & Equipment	12,000	14,000	2,000
1180 CCTV/Data Links	20,000	20,000	0
1200 Security Contracts	195,640	145,510	(50,130)
2140 Travel & Subsistence	12,000	6,000	(6,000)
3000 Publications	250	0	(250)
3004 Room Charges	2,500	1,500	(1,000)
3060 Marketing & Development	12,000	10,000	(2,000)
3154 Postage	400	200	(200)
3178 Stationery	4,000	4,000	0
3186 Photocopying	2,350	2,000	(350)
3188 Telephones	4,000	3,240	(760)
3439 Litter Picking	30,000	35,360	5,360
3496 Consultants	5,000	0	(5,000)
3506 Credit / Debit Card Charges	350	350	0
3568 General Projects	9,500	9,500	0
3702 Alarm Activations (Security Response)	10,000	5,000	(5,000)

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**75****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
3704 Contribution - Lagan Valley Reg. Park	66,060	<b>66,060</b>	0
4010 Contractor Payments	184,610	<b>235,000</b>	50,390
	=====	=====	=====
Totals Parks & Amenities HQ	1,113,510	<b>1,168,740</b>	55,230
<b>38363 Leisure HQ - LCD</b>			
0010 Salaries	176,020	<b>187,630</b>	11,610
0095 Eye Care Costs	0	<b>80</b>	80
2140 Travel & Subsistence	0	<b>1,000</b>	1,000
3004 Room Charges	0	<b>300</b>	300
3049 Entertainment Licence	2,100	<b>2,500</b>	400
3074 Insurance All Other	314,810	<b>324,220</b>	9,410
3186 Photocopying	0	<b>320</b>	320
3188 Telephones	0	<b>800</b>	800
3210 Special Projects	33,810	<b>25,000</b>	(8,810)
	=====	=====	=====
Totals Leisure HQ - LCD	526,740	<b>541,850</b>	15,110
<b>38603 Woodland Trust (phase 2) Tree Fund</b>			
0010 Salaries	0	<b>84,730</b>	84,730
1311 Woodland Restoration	0	<b>30,000</b>	30,000
1312 Tree Protection	0	<b>32,480</b>	32,480
1313 Native Tree Seeds	0	<b>11,610</b>	11,610
6130 Income	0	<b>(158,820)</b>	(158,820)
	=====	=====	=====
Totals Woodland Trust (phase 2) Tree Fund	0	<b>0</b>	0
	=====	=====	=====
Totals Reallocated Services	2,232,060	<b>2,457,770</b>	225,710
	=====	=====	=====
Totals Leisure & Community Wellbeing	13,476,870	<b>16,269,550</b>	2,792,680

**Environmental Services**

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**76****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
<b><u>Cemetery, Cremation &amp; Mortuary</u></b>			
<b>12074 Cemeteries</b>			
0010 Salaries	67,390	<b>81,330</b>	13,940
3065 Memorial Repairs	2,000	<b>1,000</b>	(1,000)
3712 Other Local Authority	2,000	<b>1,000</b>	(1,000)
3713 Welfare Funeral Costs	1,000	<b>1,250</b>	250
6116 Sale of Graves	(82,000)	<b>(100,000)</b>	(18,000)
6118 Interments	(225,000)	<b>(260,000)</b>	(35,000)
6120 Memorials	(25,000)	<b>(28,500)</b>	(3,500)
6130 Income	(3,500)	<b>(4,540)</b>	(1,040)
	=====	=====	=====
Totals Cemeteries	(263,110)	<b>(308,460)</b>	(45,350)
	=====	=====	=====
Totals Cemetery, Cremation & Mortuary	(263,110)	<b>(308,460)</b>	(45,350)
<b><u>Environmental Health</u></b>			
<b>14024 Food Control - EVS</b>			
0010 Salaries	287,800	<b>279,280</b>	(8,520)
2140 Travel & Subsistence	10,000	<b>9,000</b>	(1,000)
3116 New Equipment	860	<b>890</b>	30
3126 Protective clothing & PPE	350	<b>300</b>	(50)
3692 Sampling	36,000	<b>35,000</b>	(1,000)
6339 Re- Rating Fees	(750)	<b>(1,500)</b>	(750)
6422 Government Grants	(74,180)	<b>(74,180)</b>	0
	=====	=====	=====
Totals Food Control - EVS	260,080	<b>248,790</b>	(11,290)
<b>14044 Pollution Control - EVS</b>			
0010 Salaries	198,440	<b>191,320</b>	(7,120)
2140 Travel & Subsistence	7,500	<b>7,000</b>	(500)

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3126 Protective clothing & PPE	400	100	(300)
3527 Radiation Monitoring	12,290	9,930	(2,360)
3692 Sampling	20,000	13,530	(6,470)
4045 Contribution to Salary Costs	13,500	13,500	0
6304 Licensing Fees	(21,500)	(21,500)	0
6323 Radiation Sampling Income	(11,170)	(8,730)	2,440
6422 Government Grants	(2,700)	(4,280)	(1,580)
	=====	=====	=====
Totals Pollution Control - EVS	216,760	200,870	(15,890)
<b>14064 Pest Control - EVS</b>			
0010 Salaries	64,050	54,180	(9,870)
2140 Travel & Subsistence	1,500	1,500	0
3126 Protective clothing & PPE	400	200	(200)
3342 Insecticides/Rodenticides	1,500	1,200	(300)
6296 Pest Control Income	(10,000)	(8,000)	2,000
	=====	=====	=====
Totals Pest Control - EVS	57,450	49,080	(8,370)
<b>14084 Environmental Health - EVS</b>			
0010 Salaries	266,500	301,040	34,540
3004 Room Charges	200	300	100
3008 Promotions & Marketing	4,000	4,000	0
3126 Protective clothing & PPE	800	400	(400)
3154 Postage	8,000	9,550	1,550
3178 Stationery	5,500	5,750	250
3186 Photocopying	1,500	1,290	(210)
3188 Telephones	14,000	10,800	(3,200)
3496 Consultants	1,000	1,460	460
3506 Credit / Debit Card Charges	5,000	8,000	3,000
3512 Subscriptions	13,750	16,440	2,690

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**78****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u> =====	<u>2023/2024</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals Environmental Health - EVS	320,250	359,030	38,780
<b>14094 Health &amp; Wellbeing</b>			
0010 Salaries	149,340	174,040	24,700
2140 Travel & Subsistence	7,500	7,000	(500)
3116 New Equipment	2,000	2,000	0
3126 Protective clothing & PPE	400	200	(200)
3210 Special Projects	5,000	3,000	(2,000)
4040 Contribution to Home Safety Officer	30,000	30,000	0
6310 FPN Smoking	(60)	(60)	0
6460 Recoup of Payroll	(18,000)	(19,000)	(1,000)
	=====	=====	=====
Totals Health & Wellbeing	176,180	197,180	21,000
<b>14104 Health &amp; Safety - EVS</b>			
0010 Salaries	279,760	345,980	66,220
2140 Travel & Subsistence	8,500	7,500	(1,000)
3126 Protective clothing & PPE	300	300	0
3340 Fixed Penalty Exp.	100	100	0
4045 Contribution to Salary Costs	56,390	0	(56,390)
6294 Health/Safety Income	(1,250)	(1,000)	250
6460 Recoup of Payroll	(51,690)	(54,300)	(2,610)
	=====	=====	=====
Totals Health & Safety - EVS	292,110	298,580	6,470
<b>14114 N I Environment Agency</b>			
0010 Salaries	318,730	344,940	26,210
2140 Travel & Subsistence	300	300	0
6458 Recoup of Payroll - NIEA	(319,030)	(345,240)	(26,210)
	=====	=====	=====
Totals N I Environment Agency	0	0	0



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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
<b>14124 Control of Dogs - EVS</b>			
0010 Salaries	155,170	192,860	37,690
2140 Travel & Subsistence	500	500	0
3116 New Equipment	2,000	2,000	0
3126 Protective clothing & PPE	1,500	1,500	0
3210 Special Projects	5,000	8,000	3,000
3348 Kennelling	2,500	2,500	0
3354 Veterinary Services	200	200	0
3498 Out of Hours Service	22,000	12,000	(10,000)
6322 Sale/Reclaim Fees	(200)	(200)	0
6328 Dog Licenses	(82,000)	(85,000)	(3,000)
6338 Fixed Penalties	(2,000)	(1,500)	500
	=====	=====	=====
Totals Control of Dogs - EVS	104,670	132,860	28,190
<b>14134 Animal Welfare</b>			
0010 Salaries	106,530	114,750	8,220
0060 Training & Development	500	300	(200)
1190 Overheads	11,000	10,500	(500)
2120 Vehicle Materials	3,000	2,000	(1,000)
2140 Travel & Subsistence	500	500	0
3064 IT Costs	1,000	1,000	0
3116 New Equipment	1,200	1,000	(200)
3154 Postage	50	50	0
3178 Stationery	500	500	0
3188 Telephones	500	400	(100)
3354 Veterinary Services	11,470	13,720	2,250
3356 Animal Care Costs	22,000	22,000	0
3490 Legal Fees	8,000	10,000	2,000
6422 Government Grants	(166,250)	(176,720)	(10,470)

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u> =====	<u>2023/2024</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals Animal Welfare	0	0	0
<b>14144 Consumer Protection - EVS</b>			
0010 Salaries	54,050	70,830	16,780
2140 Travel & Subsistence	2,500	2,000	(500)
3692 Sampling	500	500	0
6422 Government Grants	(50,000)	(25,000)	25,000
	=====	=====	=====
Totals Consumer Protection - EVS	7,050	48,330	41,280
<b>18064 Public Health &amp; Housing</b>			
0010 Salaries	293,860	309,430	15,570
2140 Travel & Subsistence	9,500	8,000	(1,500)
3116 New Equipment	5,000	3,000	(2,000)
3126 Protective clothing & PPE	1,000	750	(250)
3359 Removal of Graffiti	1,000	500	(500)
3368 Abandoned Cars	300	300	0
3692 Sampling	150	150	0
6128 Other Income	(3,150)	(3,000)	150
6308 FPN Fouling & Litter	(4,500)	(3,500)	1,000
6314 High Hedges Income	(360)	(360)	0
6326 Income from Abandoned Vehicle	(1,000)	(1,000)	0
6336 Private Tenancy Order	(750)	(600)	150
	=====	=====	=====
Totals Public Health & Housing	301,050	313,670	12,620
	=====	=====	=====
Totals Environmental Health	1,735,600	1,848,390	112,790

**Licensing****20024 Licences - EVS**

0010 Salaries	51,330	67,420	16,090
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**81****ESTIMATES 2023/ 2024**

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
2140 Travel & Subsistence	3,000	2,250	(750)
3126 Protective clothing & PPE	150	100	(50)
3323 Road Closure Expenditure	1,500	1,000	(500)
6298 Amusement Permit	(1,000)	(1,000)	0
6299 Premises - Marriages	(1,500)	(1,500)	0
6300 Entertainment Licence	(30,000)	(30,000)	0
6302 Petroleum Licensing Fees	(4,000)	(4,000)	0
6332 Street Traders	(2,500)	(3,100)	(600)
6335 Pavement Cafe Income	0	(1,440)	(1,440)
6337 Road Closure Income	(2,500)	(2,000)	500
	=====	=====	=====
Totals Licences - EVS	14,480	27,730	13,250
	=====	=====	=====
Totals Licensing	14,480	27,730	13,250

**Other Cleaning****22024 Street Cleansing - EVS**

0010 Salaries	40,840	45,460	4,620
0030 Two Weekly Wages	1,763,840	2,080,580	316,740
0032 Average Holiday Pay	29,000	29,000	0
0033 Two weekly overtime	290,000	263,000	(27,000)
1310 Materials	10,500	16,000	5,500
3118 Safety Equipment	28,050	25,810	(2,240)
3122 Plant Hire	17,840	20,690	2,850
3188 Telephones	1,400	1,480	80
3338 Plastic Sacks/Wheeled Bins	10,000	15,000	5,000
3352 Animal Disposal	500	250	(250)
3438 Litter Bins	10,000	15,070	5,070
6288 Income outside work	(6,590)	(6,810)	(220)

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**82****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u> =====	<u>2023/2024</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals Street Cleansing - EVS	2,195,380	2,505,530	310,150
Totals Other Cleaning	2,195,380	2,505,530	310,150

**Waste Collection****24024 Household Waste - EVS**

0010 Salaries	143,310	154,710	11,400
0030 Two Weekly Wages	2,812,550	3,385,150	572,600
0032 Average Holiday Pay	20,000	20,000	0
0033 Two weekly overtime	200,000	200,000	0
1140 Maintenance Contracts	4,220	2,000	(2,220)
1310 Materials	10,000	13,000	3,000
3118 Safety Equipment	46,750	40,800	(5,950)
3122 Plant Hire	7,570	5,000	(2,570)
3188 Telephones	1,000	1,170	170
3506 Credit / Debit Card Charges	1,000	1,600	600
Totals Household Waste - EVS	3,246,400	3,823,430	577,030

**24044 Amenity Sites - EVS**

0030 Two Weekly Wages	115,340	129,980	14,640
0032 Average Holiday Pay	2,600	2,600	0
0033 Two weekly overtime	26,000	26,000	0
1030 Rates	4,330	4,590	260
1230 Hire Plant & Equipment	17,640	4,650	(12,990)
1310 Materials	15,570	16,000	430
3118 Safety Equipment	7,800	5,770	(2,030)
3188 Telephones	6,500	3,430	(3,070)
4060 Agency Costs	420,000	444,120	24,120

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
	=====	=====	=====
Totals Amenity Sites - EVS	615,780	637,140	21,360
	=====	=====	=====
Totals Waste Collection	3,862,180	4,460,570	598,390

**Waste Disposal****26024 Waste Management - EVS**

0010	Salaries	387,550	427,670	40,120
1040	Electricity	35,040	62,290	27,250
1050	Gas	3,280	6,420	3,140
1070	Water	2,500	2,500	0
3031	Communication & Education	26,110	45,350	19,240
3281	Bins/Containers/Caddies	85,000	109,900	24,900
3283	Civic Amenity Contracts	45,000	30,730	(14,270)
3285	Waste Services & Supplies	78,200	54,460	(23,740)
3287	Kerbside Recycling Boxes	25,000	7,340	(17,660)
3289	Food Waste Caddy Liners	144,000	162,700	18,700
3291	ARC 21 Street Sweeping Treatment	137,990	126,720	(11,270)
3292	ARC 21 Mixed Dry Recyclables Gate Fee	305,360	954,310	648,950
3296	Licensing & Permitting Fees	16,500	14,500	(2,000)
3298	ARC21 Group Fees	126,010	130,470	4,460
3299	ARC21 Organic Waste	1,462,280	1,561,300	99,020
3301	Bryson Box	665,480	330,780	(334,700)
3303	ARC 21 Bring Bank	78,770	81,230	2,460
3304	ARC 21 Landfill Tax	1,797,680	0	(1,797,680)
3305	ARC 21 Landfill Gate Fee	469,270	0	(469,270)
3433	Real nappy Pilot	1,000	1,500	500
3710	Capital Allocation	(44,190)	(50,130)	(5,940)
3751	CA Residual Waste (processing & treatmen	719,870	0	(719,870)

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
3752 CA General Waste Haulage - Landfill & Di	156,140	<b>114,000</b>	(42,140)
3753 CA Green Waste Haulage (all sites)	85,270	<b>75,460</b>	(9,810)
3754 CA Waste - Paints and Aerosols	138,480	<b>120,200</b>	(18,280)
3755 CA Waste - Rubble	70,040	<b>71,800</b>	1,760
3756 CA Waste - Plasterboard	31,820	<b>30,980</b>	(840)
3757 CA Waste - Wood	179,410	<b>198,700</b>	19,290
3758 CA Waste - Mattresses	92,170	<b>118,740</b>	26,570
3759 Residual Waste Treatment	1,670,780	<b>4,523,640</b>	2,852,860
3760 Residual Waste Haulage	321,120	<b>888,570</b>	567,450
6128 Other Income	(15,000)	<b>(19,600)</b>	(4,600)
6343 ARC21 MRF Income	(32,000)	<b>(168,270)</b>	(136,270)
6344 HRC Recycling Income	(131,950)	<b>(137,230)</b>	(5,280)
6346 Bryson House Income	(91,000)	<b>(40,900)</b>	50,100
6347 Bring Bank	(15,930)	<b>(20,460)</b>	(4,530)
6351 Domestic Garden Waste Collection	(10,000)	<b>(12,170)</b>	(2,170)
6356 Trade Refuse Collection	(315,000)	<b>(424,000)</b>	(109,000)
	=====	=====	=====
Totals Waste Management - EVS	8,702,050	<b>9,379,500</b>	677,450
	=====	=====	=====
Totals Waste Disposal	8,702,050	<b>9,379,500</b>	677,450

**Minor Works**

<b>32044 Street Name Plates - EVS</b>			
3312 Street Name Plates materials	12,000	<b>12,000</b>	0
	=====	=====	=====
Totals Street Name Plates - EVS	12,000	<b>12,000</b>	0
	=====	=====	=====
Totals Minor Works	12,000	<b>12,000</b>	0

**Building Control**

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
<b>28024 Building Control - EVS</b>			
0010 Salaries	1,065,170	1,237,580	172,410
1370 Office Equipment	350	350	0
1510 Fire Risk Assessment	10,000	10,000	0
1511 Fire Consultation	2,000	2,000	0
2140 Travel & Subsistence	40,000	35,000	(5,000)
3064 IT Costs	2,000	2,000	0
3126 Protective clothing & PPE	2,500	2,000	(500)
3154 Postage	3,500	4,500	1,000
3178 Stationery	3,000	2,500	(500)
3184 Digital Archiving	8,000	8,000	0
3186 Photocopying	1,500	980	(520)
3188 Telephones	5,000	3,700	(1,300)
3326 Dangerous Buildings	1,000	1,000	0
3334 Oil Stamp Reimbursement	1,000	1,000	0
3335 Oil Stamp Scheme Admin	500	4,000	3,500
3444 Site Survey Equipment	400	400	0
3493 GIS Consultant	300	300	0
3506 Credit / Debit Card Charges	12,000	15,000	3,000
3512 Subscriptions	12,500	11,000	(1,500)
3714 Structural Consulation	3,500	2,500	(1,000)
6306 Oil Stamp Scheme	(500)	(500)	0
6358 Regularistion Fee	(49,000)	(53,000)	(4,000)
6360 Plan Fees Domestic	(140,000)	(140,000)	0
6362 Plan Fees Non Domestic	(35,000)	(40,000)	(5,000)
6364 Inspection Fees	(430,000)	(420,000)	10,000
6368 Building Notices	(180,000)	(170,000)	10,000
6370 Fees for Information	(7,000)	(17,000)	(10,000)
6372 Property Certificates	(200,000)	(200,000)	0

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**86****ESTIMATES 2023/ 2024**

		<u>2022/2023</u> <u>Estimate</u> =====	<u>2023/2024</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals	Building Control - EVS	132,720	303,310	170,590
<b>28034</b>	<b>Affordable Warmth Scheme - EVS</b>			
0010	Salaries	40,440	44,230	3,790
1420	General Expenses	750	750	0
2140	Travel & Subsistence	3,000	3,000	0
3064	IT Costs	2,500	2,000	(500)
3188	Telephones	1,750	670	(1,080)
3206	Administration Costs	1,500	2,000	500
3282	Project Costs	3,340	0	(3,340)
6422	Government Grants	(53,280)	(52,650)	630
		=====	=====	=====
Totals	Affordable Warmth Scheme - EVS	0	0	0
		=====	=====	=====
Totals	Building Control	132,720	303,310	170,590

**Parking Services**

<b>42144</b>	<b>Off Street Parking</b>			
1020	Rent	4,500	4,500	0
1030	Rates	121,890	129,290	7,400
1040	Electricity	3,830	10,000	6,170
1140	Maintenance Contracts	13,500	14,000	500
1150	Horticultural & Grounds Maintenance	29,000	29,000	0
1160	Cleaning Contracts	3,090	3,090	0
1460	Maintenance Support	22,000	18,000	(4,000)
3321	Gritting	13,000	13,000	0
3496	Consultants	0	500	500
3718	TA Charge	31,000	34,000	3,000
3720	Processing Charge	51,000	51,000	0
4120	Cash Collection Charge	24,000	23,700	(300)



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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
4140 Street Lighting Maint.	1,000	1,000	0
6454 Parking Charges	(520,000)	(550,000)	(30,000)
6456 Penalty Charge Notice	(55,000)	(60,000)	(5,000)
	=====	=====	=====
Totals Off Street Parking	(257,190)	(278,920)	(21,730)
	=====	=====	=====
Totals Parking Services	(257,190)	(278,920)	(21,730)

**Democratic Representation & Management**

<b>36144 Staff Conferences - EVS</b>			
0100 Conferences & Courses	1,280	1,000	(280)
	=====	=====	=====
Totals Staff Conferences - EVS	1,280	1,000	(280)
	=====	=====	=====
Totals Democratic Representation & Management	1,280	1,000	(280)

**Corporate Management**

<b>48064 Emergency Planning - EVS</b>			
0010 Salaries	60,780	71,490	10,710
2140 Travel & Subsistence	1,280	0	(1,280)
3004 Room Charges	200	0	(200)
3126 Protective clothing & PPE	100	0	(100)
3188 Telephones	2,000	6,170	4,170
4202 Emergency Co-Ordination Centre	4,400	4,400	0
4204 Community Resilience	2,500	1,500	(1,000)
	=====	=====	=====
Totals Emergency Planning - EVS	71,260	83,560	12,300
	=====	=====	=====
Totals Corporate Management	71,260	83,560	12,300

**Non Distributed Costs**

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**88****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
<b>46024 Pensions Cost - EVS</b>			
0200 Pensions	12,920	<b>10,150</b>	(2,770)
	=====	=====	=====
Totals Pensions Cost - EVS	12,920	<b>10,150</b>	(2,770)
	=====	=====	=====
Totals Non Distributed Costs	12,920	<b>10,150</b>	(2,770)

**Transfer to / From Other Funds**

<b>68024 Transfer to Renewal &amp; Repairs</b>			
3518 Renewal & Repairs Fund	36,870	<b>36,870</b>	0
	=====	=====	=====
Totals Transfer to Renewal & Repairs	36,870	<b>36,870</b>	0
	=====	=====	=====
Totals Transfer to / From Other Funds	36,870	<b>36,870</b>	0

**Reallocated Services**

<b>14204 Health &amp; Safety - GVA</b>			
0010 Salaries	85,080	<b>95,950</b>	10,870
2140 Travel & Subsistence	3,000	<b>3,500</b>	500
3126 Protective clothing & PPE	60	<b>200</b>	140
	=====	=====	=====
Totals Health & Safety - GVA	88,140	<b>99,650</b>	11,510
<b>38294 Corporate Risk &amp; Business Cont.</b>			
0010 Salaries	52,520	<b>59,140</b>	6,620
2140 Travel & Subsistence	100	<b>100</b>	0
3004 Room Charges	80	<b>0</b>	(80)
3154 Postage	40	<b>0</b>	(40)
3178 Stationery	40	<b>0</b>	(40)
3188 Telephones	250	<b>0</b>	(250)

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**89****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u> =====	<u>2023/2024</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals Corporate Risk & Business Cont.	53,030	59,240	6,210
<b>38324 Insurance Services - EVS</b>			
0010 Salaries	65,050	75,000	9,950
2140 Travel & Subsistence	40	50	10
3074 Insurance All Other	254,220	248,110	(6,110)
3182 Printing	200	0	(200)
3188 Telephones	300	0	(300)
	=====	=====	=====
Totals Insurance Services - EVS	319,810	323,160	3,350
<b>38424 CSD - EVS</b>			
0010 Salaries	242,210	266,870	24,660
1030 Rates	34,010	37,510	3,500
1040 Electricity	33,710	49,790	16,080
1050 Gas	50,310	101,330	51,020
1070 Water	8,000	8,000	0
1140 Maintenance Contracts	72,340	70,700	(1,640)
1310 Materials	4,000	5,000	1,000
2140 Travel & Subsistence	8,500	8,500	0
3004 Room Charges	500	200	(300)
3116 New Equipment	750	750	0
3154 Postage	1,500	500	(1,000)
3178 Stationery	7,000	8,000	1,000
3186 Photocopying	3,000	2,180	(820)
3188 Telephones	20,000	10,860	(9,140)
	=====	=====	=====
Totals CSD - EVS	485,830	570,190	84,360
<b>38444 CSD Altona Garage - EVS</b>			
0010 Salaries	249,790	282,410	32,620

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**90****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
0013 Salary Overtime	6,000	6,000	0
0030 Two Weekly Wages	128,040	139,810	11,770
0032 Average Holiday Pay	5,600	5,600	0
0033 Two weekly overtime	50,000	50,000	0
2000 Fuel	830,000	1,003,220	173,220
2110 Vehicle Tax	62,080	56,640	(5,440)
2120 Vehicle Materials	700,000	775,000	75,000
3096 Insurance - Vehicles	152,790	157,360	4,570
3118 Safety Equipment	4,000	8,790	4,790
3120 Tools New	8,000	8,000	0
	=====	=====	=====
Totals CSD Altona Garage - EVS	2,196,300	2,492,830	296,530
<b>38464 Environmental Services HQ - EVS</b>			
0010 Salaries	248,780	265,590	16,810
2140 Travel & Subsistence	1,500	1,200	(300)
3004 Room Charges	200	200	0
3074 Insurance All Other	298,650	307,580	8,930
3178 Stationery	1,200	1,000	(200)
3186 Photocopying	300	250	(50)
3188 Telephones	1,500	1,380	(120)
3211 Keeping NI Beautiful	20,000	20,000	0
	=====	=====	=====
Totals Environmental Services HQ - EVS	572,130	597,200	25,070
	=====	=====	=====
Totals Reallocated Services	3,715,240	4,142,270	427,030
	=====	=====	=====
Totals Environmental Services	19,971,680	22,223,500	2,251,820

**Service Transformation**

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## ESTIMATES 2023/ 2024

		<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
		<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
<b><u>Tourism</u></b>				
<b>06025 Tourism Development - DEV</b>				
0010	Salaries	186,500	203,210	16,710
0035	Special Events Wages	4,000	4,000	0
2140	Travel & Subsistence	3,000	6,000	3,000
3002	Advertising	0	6,000	6,000
3004	Room Charges	400	400	0
3036	Internet/Web Costs	2,500	15,000	12,500
3154	Postage	150	100	(50)
3178	Stationery	200	200	0
3188	Telephones	500	650	150
3204	Brochures Print & Distribution	3,000	3,000	0
3258	Contributions to Running Costs	1,000	1,000	0
4605	Hillsborough Masterplan Development	33,000	35,000	2,000
4610	International Promotions	0	2,500	2,500
4620	Out of State Marketing	36,000	36,000	0
4625	Hillsborough Forest Tourism	0	50,000	50,000
4670	Promotion of City	227,000	212,000	(15,000)
4800	Evening Econ & Food Drink Initiatives	56,500	82,000	25,500
6062	OSM - Income	(30,000)	(20,000)	10,000
6072	Roundabouts Sponsorship	(18,000)	(18,000)	0
6130	Income	0	(10,000)	(10,000)
		=====	=====	=====
Totals	Tourism Development - DEV	505,750	609,060	103,310
<b>06045 Courthouse VIC - DEV</b>				
0010	Salaries	71,550	80,820	9,270
0050	Casual Staff/Coaches	8,760	8,320	(440)
1020	Rent	8,000	1,500	(6,500)

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**92****ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
1140 Maintenance Contracts	1,500	0	(1,500)
2140 Travel & Subsistence	500	500	0
3066 ICT Booking	1,500	0	(1,500)
3178 Stationery	300	0	(300)
3188 Telephones	700	0	(700)
3506 Credit / Debit Card Charges	300	0	(300)
	=====	=====	=====
Totals Courthouse VIC - DEV	93,110	91,140	(1,970)
<b>06065 Lisburn VIC - DEV</b>			
0010 Salaries	80,440	88,070	7,630
0050 Casual Staff/Coaches	8,760	8,320	(440)
1040 Electricity	960	1,000	40
1140 Maintenance Contracts	4,000	4,000	0
1370 Office Equipment	500	500	0
2140 Travel & Subsistence	850	850	0
3066 ICT Booking	1,500	1,600	100
3114 Retail Items	4,000	7,000	3,000
3178 Stationery	600	540	(60)
3188 Telephones	500	1,300	800
3506 Credit / Debit Card Charges	150	450	300
6130 Income	(6,000)	(10,500)	(4,500)
	=====	=====	=====
Totals Lisburn VIC - DEV	96,260	103,130	6,870
	=====	=====	=====
Totals Tourism	695,120	803,330	108,210

**Waste Disposal****38555 Landfill Closure**

3694 Drumlough Closure	42,000	42,000	0
3695 Moss Road Closure	131,050	204,540	73,490

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## ESTIMATES 2023/ 2024

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
6378 Landfill costs to provision	(173,050)	(246,540)	(73,490)
	=====	=====	=====
Totals Landfill Closure	0	0	0
	=====	=====	=====
Totals Waste Disposal	0	0	0

**Economic Development****42025 Econ Develop. Admin. - DEV**

0010 Salaries	376,400	<b>409,580</b>	33,180
2140 Travel & Subsistence	7,000	0	(7,000)
3004 Room Charges	2,000	<b>2,500</b>	500
3060 Marketing & Development	1,500	<b>1,500</b>	0
3154 Postage	500	<b>500</b>	0
3178 Stationery	4,000	<b>3,980</b>	(20)
3182 Printing	820	<b>820</b>	0
3188 Telephones	4,500	<b>3,250</b>	(1,250)
	=====	=====	=====
Totals Econ Develop. Admin. - DEV	396,720	<b>422,130</b>	25,410

**42035 TRPSI Project**

3278 Project Costs	900	<b>1,000</b>	100
4060 Agency Costs	6,220	<b>6,500</b>	280
6404 Grant Funding	(7,120)	<b>(7,500)</b>	(380)
	=====	=====	=====
Totals TRPSI Project	0	0	0

**42055 Go for it (NIBSUP 2)**

0010 Salaries	129,780	<b>140,290</b>	10,510
2140 Travel & Subsistence	2,500	<b>1,000</b>	(1,500)
3015 NIBSUP Delivery	980,520	<b>899,050</b>	(81,470)
3019 NIBSUP Enquiry Handling	127,600	<b>110,000</b>	(17,600)
3027 Digital Monitoring	60,000	0	(60,000)

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**ESTIMATES 2023/ 2024**

		<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
		<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3742	Project Costs	92,500	67,220	(25,280)
4400	Contingency	50,000	26,780	(23,220)
4621	Regional Marketing	340,000	0	(340,000)
4622	Local Marketing	77,400	0	(77,400)
4661	DSCD Salaries	105,000	0	(105,000)
6290	Contributions	(716,880)	(1,244,340)	(527,460)
6291	Invest NI Contribution	(1,248,420)	0	1,248,420
		=====	=====	=====
Totals	Go for it (NIBSUP 2)	0	0	0
<b>42065</b>	<b>Economic Development Projects - DEV</b>			
4660	Inward Investment Prog	84,000	84,000	0
4750	International Trade Programme	60,000	60,000	0
4760	Enterprise Lisburn	69,000	69,000	0
4770	Sectoral SME dev prog	352,740	430,000	77,260
4830	Business Dev. Collaborative Working	40,500	40,500	0
6418	Govt Grants - SME Dev. Programme	(293,520)	(344,000)	(50,480)
		=====	=====	=====
Totals	Economic Development Projects - DEV	312,720	339,500	26,780
<b>42075</b>	<b>Programmes Project</b>			
4685	LCCC NIPSUB Contribution	54,000	119,150	65,150
4792	Employability & Skills Sector Support	100,000	100,000	0
4796	Project Costs Intereg	130,900	0	(130,900)
6411	Interreg Funding	(78,540)	0	78,540
		=====	=====	=====
Totals	Programmes Project	206,360	219,150	12,790
<b>42215</b>	<b>Belfast City Regional Deal</b>			
0010	Salaries	110,330	120,260	9,930
2140	Travel & Subsistence	1,500	1,500	0
3178	Stationery	430	430	0



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**ESTIMATES 2023/ 2024**

		<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
		<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3188	Telephones	500	250	(250)
3280	Networking / Training	2,500	2,500	0
4700	Investment & BRCD DEV	92,000	92,000	0
		=====	=====	=====
Totals	Belfast City Regional Deal	207,260	216,940	9,680
<b>42225</b>	<b>Portfolio Office</b>			
0010	Salaries	174,730	189,030	14,300
2140	Travel & Subsistence	1,000	1,000	0
3026	Digital Action Plan	35,000	35,000	0
3178	Stationery	430	410	(20)
3188	Telephones	500	210	(290)
3278	Project Costs	5,000	5,000	0
3280	Networking / Training	2,000	0	(2,000)
		=====	=====	=====
Totals	Portfolio Office	218,660	230,650	11,990
<b>42235</b>	<b>Labour Market Partnership</b>			
0010	Salaries	192,980	215,840	22,860
2140	Travel & Subsistence	2,500	2,500	0
3060	Marketing & Development	8,000	8,000	0
3154	Postage	360	400	40
3178	Stationery	1,000	1,200	200
3186	Photocopying	0	200	200
3188	Telephones	900	620	(280)
3189	Planned Operational Expenditure	0	268,500	268,500
3280	Networking / Training	5,000	5,000	0
6422	Government Grants	(91,000)	(359,500)	(268,500)
		=====	=====	=====
Totals	Labour Market Partnership	119,740	142,760	23,020
<b>42805</b>	<b>Export Sales &amp; Trade</b>			

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3278 Project Costs	187,100	0	(187,100)
6472 Sales & Export Programme	(149,680)	0	149,680
	=====	=====	=====
Totals Export Sales & Trade	37,420	0	(37,420)
	=====	=====	=====
Totals Economic Development	1,498,880	<b>1,571,130</b>	72,250

**Urban Regeneration & Comm. Developmen****42165 Regeneration**

0010 Salaries	273,870	<b>298,280</b>	24,410
1040 Electricity	0	<b>21,910</b>	21,910
2140 Travel & Subsistence	4,500	<b>4,500</b>	0
3698 Market Square Events	60,000	<b>70,000</b>	10,000
4606 City Centre Projects	42,500	<b>55,000</b>	12,500
4630 LaganBank Quarter Initiative	112,500	<b>112,500</b>	0
4640 City Centre Revitalisation	120,000	<b>120,000</b>	0
4680 Lagan Navigation Trust Contribution	60,000	<b>60,000</b>	0
4730 Rural Village Renewal	10,000	<b>10,000</b>	0
4740 City Centre management	45,000	<b>32,390</b>	(12,610)
4780 CCTV	220,000	<b>250,000</b>	30,000
4781 Light Festival	260,000	<b>260,000</b>	0
4860 Physical Regeneration	70,000	<b>320,000</b>	250,000
6057 Navigation House Income	0	<b>(20,000)</b>	(20,000)
6130 Income	(34,000)	<b>(34,000)</b>	0
6438 City Centre Revitalisation Grant	(100,000)	<b>(100,000)</b>	0
6444 Physical Regen Income	(50,000)	<b>(300,000)</b>	(250,000)
6445 Development Brief Support	(70,000)	<b>(70,000)</b>	0
	=====	=====	=====
Totals Regeneration	1,024,370	<b>1,090,580</b>	66,210

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u> =====	<u>2023/2024</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals Urban Regeneration & Comm. Development	1,024,370	1,090,580	66,210

**Planning Policy****28055 Capital Development**

0010 Salaries	229,320	307,510	78,190
2140 Travel & Subsistence	3,000	3,000	0
3126 Protective clothing & PPE	300	300	0
3154 Postage	500	500	0
3178 Stationery	800	800	0
3186 Photocopying	380	380	0
3188 Telephones	800	510	(290)
3710 Capital Allocation	(215,000)	(286,570)	(71,570)
	=====	=====	=====
Totals Capital Development	20,100	26,430	6,330

**28065 Planning**

0010 Salaries	1,799,660	2,005,820	206,160
0095 Eye Care Costs	0	100	100
0100 Conferences & Courses	500	500	0
2140 Travel & Subsistence	16,250	16,000	(250)
3000 Publications	500	400	(100)
3002 Advertising	57,500	48,500	(9,000)
3004 Room Charges	500	500	0
3045 Planning Portal	0	44,000	44,000
3060 Marketing & Development	1,500	1,200	(300)
3126 Protective clothing & PPE	1,000	800	(200)
3154 Postage	13,000	13,000	0
3178 Stationery	8,000	8,000	0
3186 Photocopying	3,760	2,610	(1,150)

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
3188 Telephones	10,900	7,680	(3,220)
3490 Legal Fees	55,000	60,000	5,000
3496 Consultants	35,710	25,710	(10,000)
3506 Credit / Debit Card Charges	1,000	1,000	0
3722 Mapping	21,000	21,000	0
3724 Shredding & Recycling	2,000	2,000	0
3726 Storage Costs	10,000	8,000	(2,000)
3732 Central Charges	6,000	6,000	0
3734 Land Registry Fees	1,000	1,000	0
6002 Fees	(1,100,000)	(1,125,000)	(25,000)
6128 Other Income	(20,000)	(20,000)	0
6372 Property Certificates	(125,000)	(161,000)	(36,000)
	=====	=====	=====
Totals Planning	799,780	967,820	168,040
	=====	=====	=====
Totals Planning Policy	819,880	994,250	174,370

**Corporate Management**

<b>38545 Transformation HQ</b>			
0010 Salaries	190,630	201,480	10,850
2140 Travel & Subsistence	2,000	2,000	0
3004 Room Charges	200	200	0
3178 Stationery	2,000	1,980	(20)
3496 Consultants	7,500	7,500	0
	=====	=====	=====
Totals Transformation HQ	202,330	213,160	10,830
	=====	=====	=====
Totals Corporate Management	202,330	213,160	10,830

**Trading Services**

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**ESTIMATES 2023/ 2024**

	<u>2022/2023</u> <u>Estimate</u>	<u>2023/2024</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
<b>44025 Markets and Fairs - DEV</b>			
1030 Rates	2,810	2,980	170
1140 Maintenance Contracts	8,000	8,000	0
6124 Outdoor Stallage	(30,000)	(30,000)	0
	=====	=====	=====
Totals Markets and Fairs - DEV	(19,190)	(19,020)	170
	=====	=====	=====
Totals Trading Services	(19,190)	(19,020)	170

**Transfer to / From Other Funds**

<b>68025 Transfer to Renewal &amp; Repairs</b>			
3518 Renewal & Repairs Fund	21,300	21,300	0
	=====	=====	=====
Totals Transfer to Renewal & Repairs	21,300	21,300	0
	=====	=====	=====
Totals Transfer to / From Other Funds	21,300	21,300	0

**Reallocated Services**

<b>38125 Procurement Department - DEV</b>			
0010 Salaries	162,840	180,440	17,600
	=====	=====	=====
Totals Procurement Department - DEV	162,840	180,440	17,600
<b>38145 Information Technology - DEV</b>			
0010 Salaries	360,170	423,890	63,720
1180 CCTV/Data Links	100,590	95,080	(5,510)
1410 Consumables	1,200	1,200	0
1470 Disposal Costs	1,510	1,550	40
2140 Travel & Subsistence	1,550	1,550	0
3000 Publications	3,000	3,100	100
3048 Licenses	689,000	843,970	154,970

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## ESTIMATES 2023/ 2024

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3178 Stationery	300	300	0
3186 Photocopying	100	340	240
3187 Photocopiers leased costs	42,600	35,670	(6,930)
3188 Telephones	4,330	3,590	(740)
3194 Support	295,730	561,670	265,940
3200 Business Continuity/Disaster Recovery	81,200	92,930	11,730
3496 Consultants	1,100	1,100	0
	=====	=====	=====
Totals Information Technology - DEV	1,582,380	2,065,940	483,560
<b>38385 Building Maint. Squad - DEV</b>			
0010 Salaries	245,470	272,010	26,540
0030 Two Weekly Wages	511,800	594,700	82,900
0032 Average Holiday Pay	1,800	1,820	20
0033 Two weekly overtime	18,000	18,180	180
1080 Maintenance Materials	194,000	250,000	56,000
1081 Maintenance Materials - CCU	105,000	115,000	10,000
1140 Maintenance Contracts	100,000	120,000	20,000
2140 Travel & Subsistence	600	800	200
3116 New Equipment	2,500	3,000	500
3118 Safety Equipment	500	500	0
3126 Protective clothing & PPE	3,000	6,000	3,000
3188 Telephones	1,500	2,000	500
3447 Playground Works	45,000	48,000	3,000
	=====	=====	=====
Totals Building Maint. Squad - DEV	1,229,170	1,432,010	202,840
<b>38515 Technical &amp; Estates Mgt</b>			
0010 Salaries	675,860	700,000	24,140
0095 Eye Care Costs	300	300	0
2140 Travel & Subsistence	14,000	18,000	4,000

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**101****ESTIMATES 2023/ 2024**

	<u>2022/2023</u>	<u>2023/2024</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3020 Advertising Contracts	1,500	1,500	0
3126 Protective clothing & PPE	300	400	100
3154 Postage	400	1,000	600
3178 Stationery	2,630	2,800	170
3186 Photocopying	1,850	1,710	(140)
3188 Telephones	3,000	3,410	410
3710 Capital Allocation	(32,000)	(20,000)	12,000
3722 Mapping	20,330	23,000	2,670
6128 Other Income	(300)	(300)	0
	=====	=====	=====
Totals Technical & Estates Mgt	687,870	731,820	43,950
<b>38535 Estates Governance</b>			
1361 Energy Management	3,000	3,000	0
3446 Playground Inspections	3,000	3,000	0
3495 Compliance	14,000	17,000	3,000
3526 Asbestos Management	4,500	4,100	(400)
3532 Legionella/Water Treatment	76,000	57,570	(18,430)
	=====	=====	=====
Totals Estates Governance	100,500	84,670	(15,830)
	=====	=====	=====
Totals Reallocated Services	3,762,760	4,494,880	732,120
	=====	=====	=====
Totals Service Transformation	8,005,450	9,169,610	1,164,160
	=====	=====	=====
Grand Totals	48,761,860	55,514,440	6,752,580

## LISBURN &amp; CASTLEREAGH CITY COUNCIL 2022/2023 FORECAST

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Payroll

Departments	2022/2023	Forecast Y/E	Variance
Finance & Corp Services	£4,632,840	£4,694,739	£61,899
Goverance & Audit	£618,730	£561,514	-£57,216
Leisure & Community Wellbeing	£12,895,580	£12,944,510	£48,930
Environmental Services	£11,155,900	£11,297,440	£141,540
Service Transformation	£5,455,580	£5,098,370	-£357,210
<b>Total Payroll Expenditure</b>	<b>£34,758,630</b>	<b>£34,596,572</b>	<b>-£162,058</b>

Non Payroll

Departments	2022/2023	Forecast Y/E	Variance
Finance & Corp Services	£3,084,579	£2,998,998	-£85,581
Goverance & Audit	£72,930	£66,751	-£6,179
Leisure & Community Wellbeing	£8,460,010	£10,117,102	£1,657,092
Environmental Services	£12,480,010	£12,000,598	-£479,412
Service Transformation	£8,760,340	£8,997,642	£237,302
<b>Total Non-payroll Expenditure</b>	<b>£32,857,869</b>	<b>£34,181,092</b>	<b>£1,323,223</b>

Income

Departments	2022/2023	Forecast Y/E	Variance
Finance & Corp Services	£1,058,619	£1,545,749	-£487,130
Goverance & Audit	£0	£17,094	-£17,094
Leisure & Community Wellbeing	£7,878,720	£8,393,849	-£515,129
Environmental Services	£3,484,790	£3,809,927	-£325,137
Service Transformation	£6,432,510	£6,802,541	-£370,031
<b>Total Net Income</b>	<b>£18,854,639</b>	<b>£20,569,160</b>	<b>-£1,714,521</b>

<b>Total Net Expenditure</b>	<b>£48,761,860</b>	<b>£48,208,504</b>	<b>-£553,356</b>	<b>-1.13%</b>
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# Treasury Management Strategy Statement 2023/24

## Lisburn and Castlereagh City Council

### Introduction

Treasury management is the management of the Council's cash flows, borrowing and investments, and the associated risks. The Council has invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Council's prudent financial management.

Treasury risk management at Lisburn and Castlereagh City Council is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice 2021 Edition* (the CIPFA Code) which requires the Council to approve a treasury management strategy before the start of each financial year. In addition, the former Department of the Environment (DoE) issued Guidance on Local Authority Investments in October 2011 that requires the Council to approve an investment strategy before the start of each financial year. This report fulfils the Council's legal obligation under the *Local Government Finance Act (Northern Ireland) 2011* to have regard to both the CIPFA Code and the DoE Guidance.

**Revised strategy:** In accordance with the DoE Guidance, the Council will be asked to approve a revised Treasury Management Strategy Statement should the assumptions on which this report is based change significantly. Such circumstances would include, for example, a large unexpected change in interest rates, in the Council's capital programme or in the level of its investment balance.

### External Context

#### **Economic background:**

The ongoing impact on the UK from the war in Ukraine, together with higher inflation, higher interest rates, uncertain government policy, and a deteriorating economic outlook, will be major influences on the Council's treasury management strategy for 2023/24.

The Bank of England (BoE) increased Bank Rate by 0.5% to 3.5% in December 2022. This followed a 0.75% rise in November which was the largest single rate hike since 1989 and the ninth successive rise since December 2021. The December decision was voted for by a 6-3 majority of the Monetary Policy Committee (MPC), with two dissenters voting for a no-change at 3% and one for a larger rise of 0.75%.

The November quarterly Monetary Policy Report (MPR) forecast a prolonged but shallow recession in the UK with CPI inflation remaining elevated at over 10% in the near-term. While the projected peak of inflation is lower than in the August report, due in part to the government's support package for household energy costs, inflation is expected remain higher for longer over the forecast horizon and the economic outlook remains weak, with unemployment projected to start rising.

The UK economy contracted by 0.3% between July and September 2022 according to the Office for National Statistics, and the BoE forecasts Gross Domestic Product (GDP) will decline 0.75% in the second half of the calendar year due to the squeeze on household income from higher energy costs and goods prices. Growth is then expected to continue to fall throughout 2023 and the first half of 2024.

CPI inflation is expected to have peaked at around 11% in the last calendar quarter of 2022 and then fall sharply to 1.4%, below the 2% target, in two years' time and to 0% in three years' time if Bank Rate follows the path implied by financial markets at the time of the November MPR (a peak of 5.25%). However, the BoE stated it considered this path to be too high, suggesting that the peak in interest rates will be lower, reducing the risk of inflation falling too far below target. Market rates have fallen since the time of the November MPR.

The labour market remains tight for now, with the most recent statistics showing the unemployment rate was 3.7%. Earnings were up strongly in nominal terms by 6.1% for both total pay and for regular pay but factoring in inflation means real pay for both measures was -2.7%. Looking forward, the November MPR shows the labour market weakening in response to the deteriorating outlook for growth, leading to the unemployment rate rising to around 6.5% in 2025.

Interest rates have also been rising sharply in the US, with the Federal Reserve increasing the range on its key interest rate by 0.5% in December 2022 to 4.25%-4.5%. This rise follows four successive 0.75% rises in a pace of tightening that has seen rates increase from 0.25%-0.50% in March 2022. Annual inflation has been slowing in the US but remains above 7%. GDP grew at an annualised rate of 3.2% (revised up from 2.9%) between July and September 2022, but with official interest rates expected to rise even further in the coming months, a recession in the region is widely expected at some point during 2023.

Inflation rose consistently in the Euro Zone since the start of the year, hitting a peak annual rate of 10.6% in October 2022, before declining to 10.1% in November. Economic growth has been weakening with an upwardly revised expansion of 0.3% (from 0.2%) in the three months to September 2022. As with the UK and US, the European Central Bank has been on an interest rate tightening cycle, pushing up its three key interest rates by 0.50% in December, following two consecutive 0.75% rises, taking its main refinancing rate to 2.5% and deposit facility rate to 2.0%.

#### **Credit outlook:**

Credit default swap (CDS) prices have followed an upward trend throughout the year, indicating higher credit risk. They have been boosted by the war in Ukraine, increasing economic and political uncertainty and a weaker global and UK outlook, but remain well below the levels seen at the beginning of the Covid-19 pandemic.

CDS price volatility has been higher in 2022 compared to 2021 and this year has seen a divergence in prices between ringfenced (retail) and non-ringfenced (investment) banking entities once again.

The weakening economic picture during 2022 led the credit rating agencies to reflect this in their assessment of the outlook for the UK sovereign as well as several local authorities and financial institutions, revising them from to negative from stable.

There are competing tensions in the banking sector which could impact bank balance sheet strength going forward. The weakening economic outlook and likely recessions in many regions increase the possibility of a deterioration in the quality of banks' assets, while higher interest rates provide a boost to net income and profitability.

However, the institutions on our adviser Arlingclose's counterparty list remain well-capitalised and their counterparty advice on both recommended institutions and maximum duration remain under constant review and will continue to reflect economic conditions and the credit outlook.

### Interest rate forecast:

The Council's treasury management adviser Arlingclose forecasts that Bank Rate will continue to rise in 2022 and 2023 as the Bank of England attempts to subdue inflation which is significantly above its 2% target.

While interest rate expectations reduced during October and November 2022, multiple interest rate rises are still expected over the forecast horizon despite looming recession. Arlingclose expects Bank Rate to rise to 4.25% by June 2023 under its central case, with the risks in the near- and medium-term to the upside should inflation not evolve as the Bank forecasts and remains persistently higher.

Yields are expected to remain broadly at current levels over the medium-term, with 5-, 10- and 20-year gilt yields expected to average around 3.5%, 3.5%, and 3.85% respectively over the 3-year period to September 2025. The risks for short, medium and longer-term yields are judged to be broadly balanced over the forecast horizon. As ever, there will undoubtedly be short-term volatility due to economic and political uncertainty and events.

A more detailed economic and interest rate forecast provided by Arlingclose is attached at Appendix A.

For the purpose of setting the budget, it has been assumed that new treasury investments will be made at an average rate of 2.7%, and that new long-term loans will be borrowed at an average rate of 5.15%.

### Local Context

On 31<sup>st</sup> March 2022, the Council held £22.39m of borrowing and £15.25m of treasury investments. This is set out in further detail at **Appendix B**. Forecast changes in these sums are shown in the balance sheet analysis in table 1 below.

*Table 1: Balance sheet summary and forecast*

	31.3.22 Actual £m	31.3.23 Estimate £m	31.3.24 Forecast £m	31.3.25 Forecast £m	31.3.26 Forecast £m
Capital financing requirement	43.89	47.20	72.60	99.60	105.30
Less: Other debt liabilities *	0.13	0.09	0.04	0.01	-
Less: External borrowing **	22.26	21.15	20.02	18.88	17.79
<b>Internal borrowing</b>	<b>21.50</b>	<b>25.96</b>	<b>52.54</b>	<b>80.71</b>	<b>87.51</b>
Less: Balance sheet resources	36.80	38.80	37.80	36.00	35.00
<b>New (investments)/borrowing</b>	<b>(15.30)</b>	<b>(12.84)</b>	<b>14.74</b>	<b>44.71</b>	<b>52.51</b>

\* leases and PFI liabilities that form part of the Council's total debt

\*\* shows only loans to which the Authority is committed and excludes optional refinancing

The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while useable reserves are the underlying sums available for investment. The Council's current strategy is to maintain borrowing and investments below their underlying levels, sometimes known as internal borrowing.

The Council has an increasing CFR due to the capital programme, but minimal investments and will therefore be required to borrow up to £52.51m over the forecast period.

CIPFA's *Prudential Code for Capital Finance in Local Authorities* recommends that the Council's total debt should be lower than its highest forecast CFR over the next three years. Table 1 shows that the Council expects to comply with this recommendation during 2023/24.

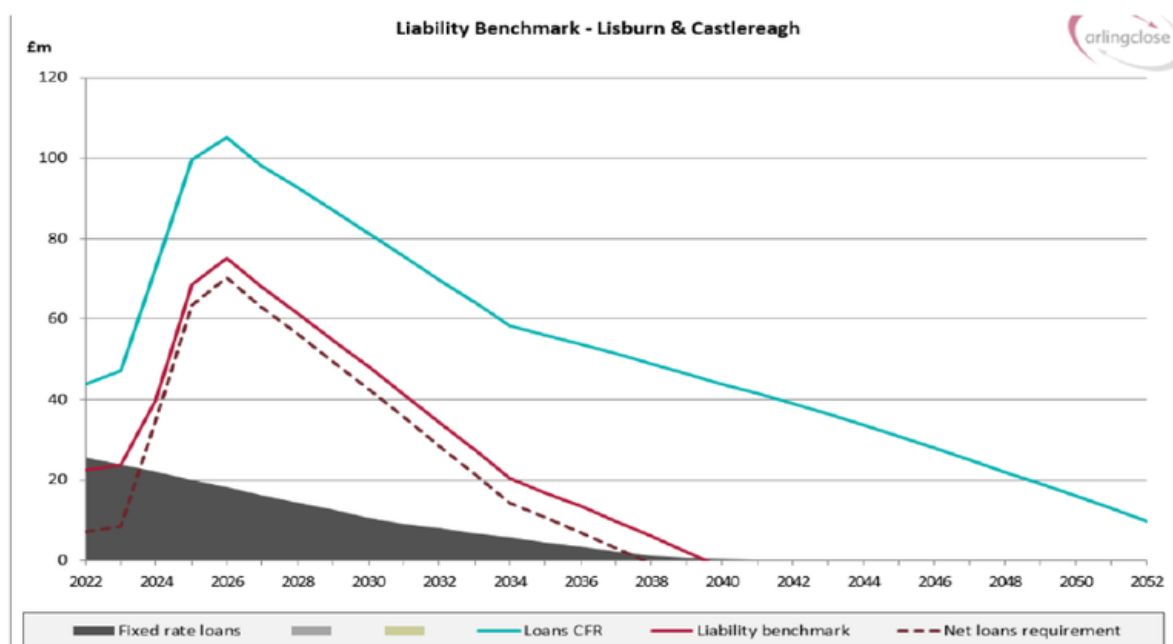
**Liability benchmark:** To compare the Council's actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes the same forecasts as table 1 above, but that cash and investment balances are kept to a minimum level of £5m at each year-end to maintain sufficient liquidity but minimise credit risk.

The liability benchmark is an important tool to help establish whether the Council is likely to be a long-term borrower or long-term investor in the future, and so shape its strategic focus and decision making. The liability benchmark itself represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level required to manage day-to-day cash flow.

Table 2: Prudential Indicator: Liability benchmark

	31.3.22 Actual £m	31.3.23 Estimate £m	31.3.24 Forecast £m	31.3.25 Forecast £m	31.3.26 Forecast £m
Loans CFR	43.89	47.20	72.60	99.60	105.30
Less: Balance sheet resources	36.80	38.80	37.80	36.00	35.00
<b>Net loans requirement</b>	7.09	8.40	34.80	63.60	70.30
Plus: Liquidity allowance	15.25	15.25	5.00	5.00	5.00
<b>Liability benchmark</b>	<b>22.34</b>	<b>23.65</b>	<b>39.80</b>	<b>68.60</b>	<b>75.30</b>

Following on from the medium-term forecasts in table 2 above, the long-term liability benchmark assumes capital expenditure funded by borrowing, minimum revenue provision on new capital expenditure based on asset life and income, expenditure and reserves all increasing by inflation of 2.5% a year. This is shown in the chart below together with the maturity profile of the Council existing borrowing:



The chart allows a comparison of current borrowing against the need to borrow, looking at both the amount (on the y axis) and the term (on the x axis). Where actual loans exceed the liability benchmark, the Council can make long-term investments for cash flow management or repay loans early; where the liability benchmark exceeds loans, the Council can take long-term borrowing or sell investments.

### **Borrowing Strategy**

At 31<sup>st</sup> March 2023, the Council will hold £21.15 million of loans, a decrease of £1.11 million on the previous year, as part of its strategy for funding previous years' capital programmes. The balance sheet forecast in table 1 shows that the Council expects to borrow up to £19.55m in 2023/24. The Council may also borrow additional sums to pre-fund future years' requirements, providing this does not exceed the authorised limit for borrowing of £75 million.

**Objectives:** The Council's chief objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The flexibility to renegotiate loans should the Council's long-term plans change is a secondary objective.

**Strategy:** The Council's borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio. With short-term interest rates currently much lower than long-term rates, it is likely to be more cost effective in the short-term to either use internal resources, or to borrow short-term loans instead.

By doing so, the Council is able to reduce net borrowing costs (despite foregone investment income) and reduce overall treasury risk. The benefits of internal borrowing will be monitored regularly against the potential for incurring additional costs by deferring borrowing into future years when long-term borrowing rates are forecast to rise modestly. Arlingclose will assist the Council with this 'cost of carry' and breakeven analysis. Its output may determine whether the Council borrows additional sums at long-term fixed rates in 2023/24 with a view to keeping future interest costs low, even if this causes additional cost in the short-term.

Lisburn and Castlereagh City Council has previously raised all of its long-term borrowing from the Government Loans Fund via the Department of Finance but will consider long-term loans from other sources including banks, pensions and local authorities, and will investigate the possibility of issuing bonds and similar instruments, in order to lower interest costs and reduce over-reliance on one source of funding in line with the CIPFA Code. Government loans are no longer available to local authorities planning to buy investment assets primarily for yield.

Alternatively, the Council may arrange forward starting loans, where the interest rate is fixed in advance, but the cash is received in later years. This would enable certainty of cost to be achieved without suffering a cost of carry in the intervening period.

In addition, the Council may borrow short-term loans to cover unplanned cash flow shortages.

**Sources of borrowing:** The approved sources of long-term and short-term borrowing are:

- Government Loans Fund
- any institution approved for investments (see below)
- any other bank or building society authorised to operate in the UK
- any other UK public sector body
- UK public and private sector pension funds (except NILGOSC Pension Fund)
- capital market bond investors

- UK Municipal Bonds Agency plc and other special purpose companies created to enable local authority bond issues

**Other sources of debt finance:** In addition, capital finance may be raised by the following methods that are not borrowing, but may be classed as other debt liabilities:

- leasing
- hire purchase
- Private Finance Initiative
- sale and leaseback

**Municipal Bonds Agency:** UK Municipal Bonds Agency plc was established in 2014 by the Local Government Association. It issues bonds on the capital markets and lends the proceeds to local authorities. This is a more complicated source of finance than borrowing from the Department of Finance for two reasons: borrowing authorities will be required to provide bond investors with a guarantee to refund their investment in the event that the agency is unable to for any reason; and there will be a lead time of several months between committing to borrow and knowing the interest rate payable. Any decision to borrow from the Agency will therefore be the subject of a separate report to full Council.

**Short-term and variable rate loans:** These loans leave the Council exposed to the risk of short-term interest rate rises and are therefore subject to the interest rate exposure limits in the treasury management indicators below. Financial derivatives may be used to manage this interest rate risk (see section below).

**Debt rescheduling:** The Department of Finance allows Councils to repay loans before maturity and either pay a premium or receive a discount according to a set formula based on current interest rates. Other lenders may also be prepared to negotiate premature redemption terms. The Council may take advantage of this and replace some loans with new loans, or repay loans without replacement, where this is expected to lead to an overall cost saving or a reduction in risk.

### Treasury Investment Strategy

The Council holds invested funds, representing income received in advance of expenditure plus balances and reserves held. In the past 12 months, the Council's treasury investment balance has ranged between £13 and £15.25million, and similar levels are expected to be maintained in the forthcoming year.

**Objectives:** Both the CIPFA Code and the DoE Guidance require the Council to invest its treasury funds prudently, and to have regard to the security and liquidity of its investments before seeking the highest rate of return, or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income. Where balances are expected to be invested for more than one year, the Council will aim to achieve a total return that is equal or higher than the prevailing rate of inflation, in order to maintain the spending power of the sum invested. The Council aims to be a responsible investor and will consider environmental, social and governance (ESG) issues when investing.

**Strategy:** As demonstrated by the liability benchmark above, the Council expects to be a long-term borrower and new treasury investments will therefore be made primarily to manage day-to-day cash flows using short-term low risk instruments. The existing portfolio of strategic pooled funds will be maintained to diversify risk into different sectors and boost investment income.

The CIPFA Code does not permit local authorities to both borrow and invest long-term for cash flow management. But the Council may make long-term investments for treasury risk management purposes, including to manage interest rate risk by investing sums borrowed in advance for the capital programme for up to three years; to manage inflation risk by investing usable reserves in instruments whose value rises with inflation; and to manage price risk by adding diversification to the strategic pooled fund portfolio.

**ESG policy:** Environmental, social and governance (ESG) considerations are increasingly a factor in global investors' decision making, but the framework for evaluating investment opportunities is still developing and therefore the Council does not currently include ESG scoring or other real-time ESG criteria at an individual investment level.

**Business models:** Under the IFRS 9 standard, the accounting for certain investments depends on the Council's "business model" for managing them. The Council aims to achieve value from its treasury investments by a business model of collecting the contractual cash flows and therefore, where other criteria are also met, these investments will continue to be accounted for at amortised cost.

**Approved counterparties:** The Council may invest its surplus funds with any of the counterparty types in table 3 below, subject to the limits shown.

*Table 3: Treasury investment counterparties and limits*

Sector	Time limit	Counterparty limit	Sector limit
The UK Government	50 years	Unlimited	n/a
Local authorities & other government entities	25 years	£5m	Unlimited
Secured investments *	25 years	£5m	Unlimited
Banks (unsecured) *	13 months	£2m	Unlimited
Building societies (unsecured) *	13 months	£2m	£10m
Registered providers (unsecured) *	3 years	£2m	£5m
Money market funds *	n/a	£5m	Unlimited
Strategic pooled funds	n/a	£5m	£10m
Other investments *	3 years	£2m	£5m

This table must be read in conjunction with the notes below

**\* Minimum credit rating:** Treasury investments in the sectors marked with an asterisk will only be made with entities whose lowest published long-term credit rating is no lower than A-. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account.

For entities without published credit ratings, investments may be made either (a) where external advice indicates the entity to be of similar credit quality; or (b) to a maximum of £1m per counterparty as part of a diversified pool e.g. via a peer-to-peer platform.

**Government:** Loans to, and bonds and bills issued or guaranteed by, national governments, regional and local authorities and multilateral development banks. These investments are not subject to bail-in, and there is generally a lower risk of insolvency, although they are not zero risk. Investments with the UK

Government are deemed to be zero credit risk due to its ability to create additional currency and therefore may be made in unlimited amounts for up to 50 years.

**Secured investments:** Investments secured on the borrower's assets, which limits the potential losses in the event of insolvency. The amount and quality of the security will be a key factor in the investment decision. Covered bonds and reverse repurchase agreements with banks and building societies are exempt from bail-in. Where there is no investment specific credit rating, but the collateral upon which the investment is secured has a credit rating, the higher of the collateral credit rating and the counterparty credit rating will be used. The combined secured and unsecured investments with any one counterparty will not exceed the cash limit for secured investments.

**Banks and building societies (unsecured):** Accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail. See below for arrangements relating to operational bank accounts.

**Registered providers (unsecured):** Loans to, and bonds issued or guaranteed by, registered providers of social housing or registered social landlords, formerly known as housing associations. These bodies are regulated by the Regulator of Social Housing (in England), the Scottish Housing Regulator, the Welsh Government and the Department for Communities (in Northern Ireland). As providers of public services, they retain the likelihood of receiving government support if needed.

**Money market funds:** Pooled funds that offer same-day or short notice liquidity and very low or no price volatility by investing in short-term money markets. They have the advantage over bank accounts of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a small fee. Although no sector limit applies to money market funds, the Council will take care to diversify its liquid investments over a variety of providers to ensure access to cash at all times.

**Strategic pooled funds:** Bond, equity and property funds that offer enhanced returns over the longer term but are more volatile in the short term. These allow the Council to diversify into asset classes other than cash without the need to own and manage the underlying investments. Because these funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the Council's investment objectives will be monitored regularly.

**Other investments:** This category covers treasury investments not listed above, for example unsecured corporate bonds and company loans. Non-bank companies cannot be bailed-in but can become insolvent placing the Council's investment at risk.

**Operational bank accounts:** The Council may incur operational exposures, for example through current accounts, collection accounts and merchant acquiring services, to any UK bank with credit ratings no lower than BBB- and with assets greater than £25 billion. These are not classed as investments but are still subject to the risk of a bank bail-in. The Bank of England has stated that in the event of failure, banks with assets greater than £25 billion are more likely to be bailed-in than made insolvent, increasing the chance of the Council maintaining operational continuity.

**Risk assessment and credit ratings:** Credit ratings are obtained and monitored by the Council's treasury advisers, who will notify changes in ratings as they occur. The credit rating agencies in current use are listed in the Treasury Management Practices document. Where an entity has its credit rating downgraded so that it fails to meet the approved investment criteria then:

- no new investments will be made,
- any existing investments that can be recalled or sold at no cost will be, and



- full consideration will be given to the recall or sale of all other existing investments with the affected counterparty.

Where a credit rating agency announces that a credit rating is on review for possible downgrade (also known as “negative watch”) so that it may fall below the approved rating criteria, then only investments that can be withdrawn on the next working day will be made with that organisation until the outcome of the review is announced. This policy will not apply to negative outlooks, which indicate a long-term direction of travel rather than an imminent change of rating.

**Other information on the security of investments:** The Council understands that credit ratings are good, but not perfect, predictors of investment default. Full regard will therefore be given to other available information on the credit quality of the organisations in which it invests, including credit default swap prices, financial statements, information on potential government support, reports in the quality financial press and analysis and advice from the Council’s treasury management adviser. No investments will be made with an organisation if there are substantive doubts about its credit quality, even though it may otherwise meet the above criteria.

When deteriorating financial market conditions affect the creditworthiness of all organisations, as happened in 2008 and 2020, this is not generally reflected in credit ratings, but can be seen in other market measures. In these circumstances, the Council will restrict its investments to those organisations of higher credit quality and reduce the maximum duration of its investments to maintain the required level of security. The extent of these restrictions will be in line with prevailing financial market conditions. If these restrictions mean that insufficient commercial organisations of high credit quality are available to invest the Council’s cash balances, then the surplus will be deposited with the UK Government, or with other local authorities. This will cause investment returns to fall but will protect the principal sum invested.

**Investment limits:** The Council’s revenue reserves available to cover investment losses are forecast to be £nil million on 31<sup>st</sup> March 2023 and £nil million on 31<sup>st</sup> March 2024. A group of entities under the same ownership will be treated as a single organisation for limit purposes.

Limits are also placed on fund managers, investments in brokers’ nominee accounts and foreign countries as below. Investments in pooled funds and multilateral development banks do not count against the limit for any single foreign country, since the risk is diversified over many countries.

*Table 4: Additional investment limits*

	Cash limit
Any group of pooled funds under the same management	£10m per manager
Negotiable instruments held in a broker’s nominee account	£10m per broker
Foreign countries	£4m per country

**Liquidity management:** The Council uses cash flow forecasting techniques to determine the maximum period for which funds may prudently be committed. The forecast is compiled on a prudent basis to minimise the risk of the Council being forced to borrow on unfavourable terms to meet its financial commitments. Limits on long-term investments are set by reference to the Council’s medium-term financial plan and cash flow forecast.

The Council will spread its liquid cash over at least four providers (e.g. bank accounts and money market funds) to ensure that access to cash is maintained in the event of operational difficulties at any one provider.

### Treasury Management Prudential Indicators

The Council measures and manages its exposures to treasury management risks using the following indicators.

**Security:** The Council has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted average credit rating of its investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk.

Credit risk indicator	Target
Portfolio average credit rating	A

**Liquidity:** The Council has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount of cash available to meet unexpected payments within a rolling three month period, without additional borrowing.

Liquidity risk indicator	Target
Total cash available within 3 months	£6m

**Interest rate exposures:** This indicator is set to control the Council's exposure to interest rate risk. The upper limits on the one-year revenue impact of a 1% rise or fall in interest rates will be:

Interest rate risk indicator	Limit
Upper limit on one-year revenue impact of a 1% <u>rise</u> in interest rates	£300,000
Upper limit on one-year revenue impact of a 1% <u>fall</u> in interest rates	£300,000

The impact of a change in interest rates is calculated on the assumption that maturing loans and investments will be replaced at new market rates.

**Maturity structure of borrowing:** This indicator is set to control the Council's exposure to refinancing risk. The upper and lower limits on the maturity structure of borrowing will be:

Refinancing rate risk indicator	Upper limit	Lower limit
Under 12 months	15%	0%
12 months and within 24 months	15%	0%
24 months and within 5 years	20%	0%
5 years and within 10 years	30%	0%
10 years and above	100%	0%

Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

**Long-term treasury management investments:** The purpose of this indicator is to control the Council's exposure to the risk of incurring losses by seeking early repayment of its investments. The prudential limits on the long-term treasury management investments will be:

Price risk indicator	2023/24	2024/25	2025/26	No fixed date
Limit on principal invested beyond year end	£10m	£6m	£6m	£5m

Long-term investments with no fixed maturity date include strategic pooled funds and real estate investment trusts but exclude money market funds and bank accounts with no fixed maturity date as these are considered short-term.

### Related Matters

The CIPFA Code requires the Council to include the following in its treasury management strategy.

**Financial derivatives:** Local Councils have previously made use of financial derivatives embedded into loans and investments both to reduce interest rate risk (e.g. interest rate collars and forward deals) and to reduce costs or increase income at the expense of greater risk (e.g. LOBO loans and callable deposits). The general power of competence in section 79 of the *Local Government Act (Northern Ireland) 2014* removes much of the uncertainty over local authorities' use of standalone financial derivatives (i.e. those that are not embedded into a loan or investment).

The Council will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial risks that the Council is exposed to. Additional risks presented, such as credit exposure to derivative counterparties, will be taken into account when determining the overall level of risk. Embedded derivatives, including those present in pooled funds and forward starting transactions, will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy.

Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria, assessed using the appropriate credit rating for derivative exposures. An allowance for credit risk calculated using the methodology in the Treasury Management Practices document will count against the counterparty credit limit and the relevant foreign country limit.

In line with the CIPFA Code, the Council will seek external advice and will consider that advice before entering into financial derivatives to ensure that it fully understands the implications.

**Markets in Financial Instruments Directive:** The Council has retained retail status with its providers of financial services, including advisers, banks, brokers and fund managers, allowing it access to a smaller range of services but with the greater regulatory protections afforded to individuals and small companies. Given the size and range of the Council's treasury management activities, the Chief Financial Officer believes this to be the most appropriate status.

**Government Guidance:** Further matters required by the DoE Guidance are included in Appendix C.

### Financial Implications

The budget for investment income in 2023/24 is £270k, based on an average investment portfolio of £10 million at an interest rate of 2.7%. The budget for debt interest paid in 2023/24 is £1.26 million, based on an average debt portfolio of £21.15 million at an average interest rate of 5.96%. If actual levels of investments and borrowing, or actual interest rates, differ from those forecast, performance against budget will be correspondingly different.

**Other Options Considered**

The CIPFA Code does not prescribe any particular treasury management strategy for local authorities to adopt. The Chief Financial Officer, believes that the above strategy represents an appropriate balance between risk management and cost effectiveness. Some alternative strategies, with their financial and risk management implications, are listed below.

<b>Alternative</b>	<b>Impact on income and expenditure</b>	<b>Impact on risk management</b>
Invest in a narrower range of counterparties and/or for shorter times	Interest income will be lower	Lower chance of losses from credit related defaults, but any such losses may be greater
Invest in a wider range of counterparties and/or for longer times	Interest income will be higher	Increased risk of losses from credit related defaults, but any such losses may be smaller
Borrow additional sums at long-term fixed interest rates	Debt interest costs will rise; this is unlikely to be offset by higher investment income	Higher investment balance leading to a higher impact in the event of a default; however long-term interest costs may be more certain
Borrow short-term or variable loans instead of long-term fixed rates	Debt interest costs will initially be lower	Increases in debt interest costs will be broadly offset by rising investment income in the medium term, but long-term costs may be less certain
Reduce level of borrowing	Saving on debt interest is likely to exceed lost investment income	Reduced investment balance leading to a lower impact in the event of a default; however long-term interest costs may be less certain

**Appendix A - Arlingclose Economic & Interest Rate Forecast - December 2022****Underlying assumptions:**

- The influence of the mini-budget on rates and yields continues to wane following the more responsible approach shown by the new incumbents of Downing Street.
- Volatility in global markets continues, however, as investors seek the extent to which central banks are willing to tighten policy, as evidence of recessionary conditions builds. Investors have been more willing to price in the downturn in growth, easing financial conditions, to the displeasure of policymakers. This raises the risk that central banks will incur a policy error by tightening too much.
- The UK economy is already experiencing recessionary conditions and recent GDP and PMI data suggests the economy entered a technical recession in Q3 2022. The resilience shown by the economy has been surprising, despite the downturn in business activity and household spending. Lower demand should bear down on business pricing power - recent data suggests the UK has passed peak inflation.
- The lagged effect of the sharp tightening of monetary policy, and the lingering effects of the mini-budget on the housing market, widespread strike action, alongside high inflation, will continue to put pressure on household disposable income and wealth. The short- to medium-term outlook for the UK economy remains bleak.
- Demand for labour appears to be ebbing, but not quickly enough in the official data for most MPC policymakers. The labour market remains the bright spot in the economy and persisting employment strength may support activity, although there is a feeling of borrowed time. The MPC focus is on nominal wage growth, despite the huge real term pay cuts being experienced by the vast majority. Bank Rate will remain relatively high(er) until both inflation and wage growth declines.
- Global bond yields remain volatile as investor's price in recessions even as central bankers push back on expectations for rate cuts in 2023. The US labour market remains tight and the Fed wants to see persistently higher policy rates, but the lagged effects of past hikes will depress activity more significantly to test the Fed's resolve.
- While the BoE appears to be somewhat more dovish given the weak outlook for the UK economy, the ECB seems to harbour (worryingly) few doubts about the short term direction of policy. Gilt yields will be broadly supported by both significant new bond supply and global rates expectations due to hawkish central bankers, offsetting the effects of declining inflation and growth.

**Forecast:**

- The MPC raised Bank Rate by 50bps to 3.5% in December as expected, with signs that some members believe that 3% is restrictive enough. However, a majority of members think further increases in Bank Rate might be required. Arlingclose continues to expect Bank Rate to peak at 4.25%, with further 25bps rises February, March and May 2023.
- The MPC will cut rates in the medium term to stimulate a stuttering UK economy, but will be reluctant to do so until wage growth eases. We see rate cuts in the first half of 2024.
- Arlingclose expects gilt yields to remain broadly steady over the medium term, although with continued volatility across shorter time periods.
- Gilt yields face pressures to both sides from hawkish US/EZ central bank policy on one hand to the weak global economic outlook on the other. BoE bond sales and high government borrowing will provide further underlying support for yields.

	Current	Mar-23	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25
<b>Official Bank Rate</b>													
Upside risk	0.00	0.50	0.75	1.00	1.00	1.00	1.25	1.50	1.75	1.50	1.25	1.25	1.25
Arlingclose Central Case	3.50	4.00	4.25	4.25	4.25	4.25	4.00	3.75	3.50	3.25	3.25	3.25	3.25
Downside risk	0.00	0.50	0.75	0.75	0.75	0.75	0.75	1.00	1.00	1.00	1.00	1.00	1.00
<b>3-month money market rate</b>													
Upside risk	0.00	0.50	0.75	1.00	1.00	1.00	1.25	1.50	1.75	1.50	1.25	1.25	1.25
Arlingclose Central Case	3.00	4.40	4.40	4.40	4.35	4.30	4.25	4.00	3.75	3.50	3.40	3.40	3.40
Downside risk	0.00	0.50	0.75	0.75	0.75	0.75	0.75	1.00	1.00	1.00	1.00	1.00	1.00
<b>5yr gilt yield</b>													
Upside risk	0.00	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.43	3.60	3.80	3.80	3.80	3.70	3.60	3.50	3.40	3.30	3.30	3.30	3.30
Downside risk	0.00	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>10yr gilt yield</b>													
Upside risk	0.00	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.47	3.50	3.60	3.60	3.60	3.60	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Downside risk	0.00	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>20yr gilt yield</b>													
Upside risk	0.00	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.86	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85
Downside risk	0.00	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>50yr gilt yield</b>													
Upside risk	0.00	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.46	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Downside risk	0.00	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Government loan rate = Gilt yield + 1.00%

**Appendix B - Existing Investment & Debt Portfolio Position**

	31 <sup>st</sup> March 2022 Actual portfolio £m	31 <sup>st</sup> March 2022 Average rate %
<b>External borrowing:</b>		
Government Loans Fund	22.26	5.96%
<b>Total external borrowing</b>	22.26	
<b>Other long-term liabilities:</b>		
Leases	0.13	
<b>Total other long-term liabilities</b>	0.13	
<b>Total gross external debt</b>	22.39	
<b>Treasury investments:</b>		
Banks and Building societies (unsecured)	5.25	0.02%
Money market funds	10.0	0.08%
<b>Total treasury investments</b>	15.25	
<b>Net debt</b>	7.14	

## Appendix C - Additional requirements of the Government Investment Guidance

**Specified investments:** The DoE Guidance defines specified investments as those:

- denominated in pound sterling,
- due to be repaid within 12 months of arrangement,
- not defined as capital expenditure by legislation, and
- invested with one of:
  - the UK Government,
  - a UK local authority, parish council or community council, or
  - a body or investment scheme of “high credit rating”, and
- where the principal sum to be repaid at maturity is the same as the initial sum invested, other than investments in the UK Government.

The Council defines “high credit rating” organisations and securities as those having a credit rating of A- or higher that are domiciled in the UK or a foreign country with a sovereign rating of AA+ or higher. For money market funds and other pooled funds “high credit rating” is defined as those having a credit rating of A- or higher.

**Non-specified Investments:** Any investment not meeting the definition of a specified investment is classed as non-specified. The Council does not intend to make any investments denominated in foreign currencies, nor any that are defined as capital expenditure by legislation, such as unlisted bonds and shares. Non-specified investments will therefore be limited to long-term investments, i.e. those that are due to mature 12 months or longer from the date of arrangement; investments with bodies and schemes without high credit ratings; and investments where the principal sum to be repaid at maturity is not the same as the initial sum invested, for example corporate bonds. Limits on non-specified investments are shown in table C1 below.

Table C1: Non-specified investment limits

	Cash limit
Total long-term investments	£10m
Total investments without credit ratings or rated below [A-] (except UK Government and local authorities)	£0m
Total investments (except pooled funds) with institutions domiciled in foreign countries rated below [AA+]	£0m
Total investments where the principal amount varies (other than those with the UK Government)	£0m
Total non-specified investments	£10m

**Investment training:** The needs of the Council’s treasury management staff for training in investment management are assessed as part of the staff appraisal process, and additionally when the responsibilities of individual members of staff change.

Staff regularly attend training courses, seminars and conferences provided by Arlingclose and CIPFA. Relevant staff are also encouraged to study relevant professional qualifications.

**Investment advisers:** The Council has appointed Arlingclose Limited as treasury management advisers and receives specific advice on investment, debt and capital finance issues. The quality of this service is controlled by ongoing monitoring and review against the proposal document.



**Investment of money borrowed in advance of need:** The Council may, from time to time, borrow in advance of need, where this is expected to provide the best long-term value for money. Since amounts borrowed will be invested until spent, the Council is aware that it will be exposed to the risk of loss of the borrowed sums, and the risk that investment and borrowing interest rates may change in the intervening period. These risks will be managed as part of the Council's overall management of its treasury risks.

The total amount borrowed will not exceed the authorised borrowing limit of £75 million. The maximum period between borrowing and expenditure is expected to be two years, although the Council is not required to link particular loans with particular items of expenditure.

## Minimum Revenue Provision Statement 2023/24

### Lisburn and Castlereagh City Council

#### Annual Minimum Revenue Provision Statement 2023/24

Where the Council finances capital expenditure by debt, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP), although there is no statutory minimum. The Local Government Finance Act (Northern Ireland) 2011 requires the Authority to have regard to the former Department of Environment's *Guidance on Minimum Revenue Provision* (the DoE Guidance) most recently issued in 2011.

The broad aim of the DoE Guidance is to ensure that capital expenditure is financed over a period that is either reasonably commensurate with that over which the capital expenditure provides benefits.

The DoE Guidance requires the Council to approve an Annual MRP Statement each year and recommends a number of options for calculating a prudent amount of MRP. The following statement incorporates options recommended in the Guidance as well as locally determined prudent methods.

- MRP will be determined by charging the expenditure over the expected useful life of the relevant asset in equal instalments starting in the year after the asset becomes operational *or* as the principal repayment on an annuity with an annual interest rate. MRP on purchases of freehold land will be charged over 50 years. MRP on expenditure not related to fixed assets but which has been capitalised by regulation or direction will be charged over the assumed useful life of the asset.
- MRP commences in the financial year in which the expenditure is incurred.
- Where former operating leases have been brought onto the balance sheet due to the adoption of the *IFRS 16 Leases* accounting standard, and the asset values have been adjusted for accruals, prepayments, premiums and/or incentives, then the annual MRP charges will be adjusted so that the total charge to revenue remains unaffected by the new standard.
- For assets acquired by leases or the Private Finance Initiative, MRP will be determined as being equal to the element of the rent or charge that goes to write down the balance sheet liability.
- Additional voluntary MRP may be provided if considered prudent.

Based on the Authority's latest estimate of its capital financing requirement (CFR) on 31<sup>st</sup> March 2023, the budget for MRP has been set as follows:

	31.03.2023 Estimated CFR £m	2023/24 Estimated MRP £
Capital expenditure funded from borrowing	72.60	6.42
<b>Total</b>	<b>72.58</b>	<b>6.42</b>

## Capital Strategy Report 2023/24

### Lisburn and Castlereagh City Council

#### Introduction

This capital strategy report gives a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability. It has been written in an accessible style to enhance members' understanding of these sometimes technical areas.

Decisions made this year on capital and treasury management will have financial consequences for the Council for many years into the future. They are therefore subject to both a national regulatory framework and to local policy framework, summarised in this report.

#### Capital Expenditure and Financing

Capital expenditure is where the Council spends money on assets, such as property or vehicles that will be used for more than one year. In local government this includes spending on assets owned by other bodies, and loans and grants to other bodies enabling them to buy assets

In 2023/24, the Council is planning capital expenditure of £29.9m as summarised below:

*Table 1: Prudential Indicator: Estimates of Capital Expenditure in £ millions*

	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget *	2025/26 budget
Capital Expenditure	2.12	7.72	29.90	35.27	15.12
<b>TOTAL</b>	2.12	7.72	29.90	35.27	15.12

\* £0.84m of capital expenditure in 2024/25 arises from a change in the accounting for leases and does not represent cash expenditure

The main capital projects include the development of Dundonald International Ice Bowl, Waste Infrastructure Developments, work within the Cemeteries Programme and the replacement of the Council's fleet.

**Governance:** The Capital Projects Board appraises all capital projects and makes recommendations to Corporate Management Team. The Capital Projects Committee meet on a bi-monthly basis. The overall capital programme is presented to each relevant Committee in January and to full Council in February each year.

All capital expenditure must be financed, either from external sources (government grants and other contributions), the Council's own resources (revenue, reserves and capital receipts) or debt (borrowing, leasing and Private Finance Initiative).

The planned financing of the above expenditure is as follows:

Table 2: Capital financing in £ millions

	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget *	2025/26 budget
Debt - Internal	2.12	7.72	15.16	5.30	7.32
Debt - External			14.74	29.97	7.80
<b>TOTAL</b>	<b>2.12</b>	<b>7.72</b>	<b>29.90</b>	<b>35.27</b>	<b>15.12</b>

\* £0.84m of debt financing in 2024/25 arises from a change in the accounting for leases and does not represent cash expenditure

Debt is only a temporary source of finance, since loans and leases must be repaid, and this is therefore replaced over time by other financing, usually from revenue which is known as minimum revenue provision (MRP). Alternatively, proceeds from selling capital assets (known as capital receipts) may be used to replace debt finance. Planned MRP is as follows:

Table 3: Replacement of prior years' debt finance in £ millions

	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget	2025/26 budget
Minimum revenue provision (MRP) / loans fund repayments	6.21	6.22	6.42	6.62	6.82
<b>TOTAL</b>	<b>6.21</b>	<b>6.22</b>	<b>6.42</b>	<b>6.62</b>	<b>6.82</b>

The Council's cumulative outstanding amount of debt finance is measured by the capital financing requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP and capital receipts used to replace debt. The CFR is expected to increase by £25.4m during 2023/24. Based on the above figures for expenditure and financing, the Council's estimated CFR is as follows:

Table 4: Prudential Indicator: Estimates of Capital Financing Requirement in £ millions

	31.3.2022 actual	31.3.2023 forecast	31.3.2024 budget	31.3.2025 budget *	31.3.2026 budget
<b>TOTAL CFR</b>	<b>43.89</b>	<b>47.20</b>	<b>72.60</b>	<b>99.60</b>	<b>105.30</b>

\* £0.84m of the CFR increase in 2024/25 arises from a change in the accounting for leases

**Asset disposals:** When a capital asset is no longer needed, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets or to repay debt.

### Treasury Management

Treasury management is concerned with keeping sufficient but not excessive cash available to meet the Council's spending needs, while managing the risks involved. Surplus cash is invested until required, while a shortage of cash will be met by borrowing, to avoid excessive credit balances or overdrafts in the bank current account. The Council is typically cash rich in the short-term as revenue income is received before it is spent, but cash poor in the long-term as capital expenditure is incurred before being financed. The revenue cash surpluses are offset against capital cash shortfalls to reduce overall borrowing.

Due to decisions taken in the past, the Council currently has (as ta 30<sup>th</sup> September 2022) £21.72m borrowing at an average interest rate of 6.29% and £15.25m treasury investments at an average rate of 0.99%

**Borrowing strategy:** The Council’s main objectives when borrowing are to achieve a low but certain cost of finance while retaining flexibility should plans change in future. These objectives are often conflicting, and the Council therefore seeks to strike a balance between cheaper short-term loans and long-term fixed rate loans where the future cost is known but higher.

Projected levels of the Council’s total outstanding debt (which comprises borrowing, PFI liabilities, leases and transferred debt) are shown below, compared with the capital financing requirement (see above).

*Table 6: Prudential Indicator: Gross Debt and the Capital Financing Requirement in £ millions*

	31.3.2022 actual	31.3.2023 forecast	31.3.2024 budget	31.3.2025 budget	31.3.2026 budget
Debt (incl. PFI & leases)	22.39	21.24	34.80	63.60	70.30
Capital Financing Requirement	43.89	47.20	72.60	99.60	105.30

Statutory guidance is that debt should remain below the capital financing requirement, except in the short-term. As can be seen from table 6, the Council expects to comply with this in the medium term.

**Liability benchmark:** To compare the Council’s actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes that cash and investment balances are kept to a minimum level of £5m at each year-end from 2024 to 2026. This benchmark is currently £23.65m and is forecast to rise to £75.3m over the next three years.

*Table 7: Borrowing and the Liability Benchmark in £ millions*

	31.3.2022 actual	31.3.2023 forecast	31.3.2024 budget	31.3.2025 budget	31.3.2026 budget
Outstanding borrowing	22.39	21.24	34.80	63.60	70.30
Liability benchmark	22.34	23.65	39.80	68.60	75.30

The table shows that the Council expects to remain borrowed below its liability benchmark. This is because cash outflows to date have been above the assumptions made when the loans were borrowed.

**Affordable borrowing limit:** The Council is legally obliged to set an affordable borrowing limit (also termed the authorised limit for external debt) each year In line with statutory guidance, a lower “operational boundary” is also set as a warning level should debt approach the limit.

*Table 8: Prudential Indicators: Authorised limit and operational boundary for external debt in £m*

	2022/23 limit	2023/24 limit	2024/25 limit	2025/26 limit
Authorised limit - borrowing	75	75	90	105
Operational boundary - borrowing	65	65	75	90

**Treasury investment strategy:** Treasury investments arise from receiving cash before it is paid out again. Investments made for service reasons or for pure financial gain are not generally considered to be part of treasury management.

The Council's policy on treasury investments is to prioritise security and liquidity over yield that is to focus on minimising risk rather than maximising returns. Cash that is likely to be spent in the near term is invested securely, for example with the government, other local authorities or selected high-quality banks, to minimise the risk of loss. Money that will be held for longer terms is invested more widely, including in bonds, shares and property, to balance the risk of loss against the risk of receiving returns below inflation. Both near-term and longer-term investments may be held in pooled funds, where an external fund manager makes decisions on which particular investments to buy and the Council may request its money back at short notice.

*Table 9: Treasury management investments in £millions*

	31.3.2022 actual	31.3.2023 forecast	31.3.2024 budget	31.3.2025 budget	31.3.2026 budget
Near-term investments	15.25	15.25	10.00	7.0	7.0
Longer-term investments				3.0	3.0
<b>TOTAL</b>	<b>15.25</b>	<b>15.25</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

**Risk management:** The effective management and control of risk are prime objectives of the Council's treasury management activities. The treasury management strategy therefore sets out various indicators and limits to constrain the risk of unexpected losses and details the extent to which

**Governance:** Decisions on treasury management investment and borrowing are made daily and are therefore delegated to the Director of Finance and relevant staff, who must act in line with the treasury management strategy approved by Council. Half Yearly reports on treasury management activity are presented to Corporate Services Committee. Borrowing decisions must be approved by Council as cannot be delegated.

### Liabilities

In addition to debt detailed above, the Council is committed to making future payments to cover its pension fund deficit (valued at £46.82m). It has also set aside £3.61m to cover risks relating to landfill closure (£3.41m) and Insurance Claims (£0.19m). The Council is also at risk of having to pay further costs, such as residual waste treatment project costs and Judicial Review costs but has not put aside any money because the amount of the obligation cannot be measured with sufficient reliability. The Council has however, earmarked a portion of reserves to mitigate these risks

**Governance:** Decisions on incurring new discretionary liabilities are taken by Head of Finance in consultation with the Chief Financial Officer. Further details on the above are found on notes 19 and 23 of the 2021/22 statement of accounts.

### Revenue Budget Implications

Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue, offset by any investment income receivable. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from domestic rates, business rates and general government grants.

Table 10: Prudential Indicator: Proportion of financing costs to net revenue stream

	2021/22 actual	2022/23 forecast	2023/24 budget	2024/25 budget *	2025/26 budget
Financing costs (£m)	6.21	5.86	6.15	6.67	6.92
Proportion of net revenue stream	14.00%	10.67%	10.07%	10.61%	10.69%

\* £0.2m of the increase in financing costs in 2024/25 arises from a change in the accounting for leases and does not represent additional cost to the Council

**Sustainability:** Due to the very long-term nature of capital expenditure and financing, the revenue budget implications of expenditure incurred in the next few years will extend for up to 50 years into the future. The Chief Financial Officer is satisfied that the proposed capital programme is prudent, affordable and sustainable.

### Knowledge and Skills

The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions. For example, the Director of Finance and Corporate Services, Head of Finance, Financial Accountant and Capital Accountant are qualified accountants.

Where Council staff do not have the knowledge and skills required, use is made of external advisers and consultants that are specialists in their field. The Council currently employs Arlingclose Limited as treasury management advisers. This approach is more cost effective than employing such staff directly, and ensures that the Council has access to knowledge and skills commensurate with its risk appetite.

**CAPITAL PROGRAMME 2023/2024 Estimates**  
**August 2022**

Project Ref	Current Approved Capital Net Cost of Project	Forecast Capital Net Cost of Project as at May 2022	Total Project Spend as at March 2022 (pre-programme spend, Year 1 & Year 2 spend)	Current 5 year Programme			Beyond 5 year programme		
				YEAR 3 Forecast Spend 2022/23	YEAR 4 Forecast Spend 2023/24	YEAR 5 Forecast Spend 2024/25	YEAR 6 Forecast Spend 2025/26	YEAR 7 Forecast Spend 2026/27	POST YEAR 7
<b>CAPITAL PROGRAMME PHASE 4 - MONITORING AND EVALUATION</b>									
Mood Lighting for the Council Building	62,038	62,038	62,038	-	-	-	-	-	-
Seymour Hill (Tolerton Sports Zone)	643,758	637,225	637,225	-	-	-	-	-	-
Garden of Reflection	33,581	33,581	31,502	2,079	-	-	-	-	-
Dungoyne Development (Ballybeen)	1,599,275	1,599,275	1,555,621	43,654	-	-	-	-	-
Village Renewal Scheme (Match)	100,000	100,000	100,000	-	-	-	-	-	-
LVI Space Utilisation Option 4	482,488	482,488	482,921	433	-	-	-	-	-
Lisburn Linkages - Public Realm	1,240,384	1,397,529	1,375,114	22,415	-	-	-	-	-
Comber Greenway Bridge	238,004	238,004	234,524	3,480	-	-	-	-	-
Duncan's Dam Phase 1	265,594	265,594	265,594	-	-	-	-	-	-
Play Refurbishment Phase 1	277,171	277,171	277,171	-	-	-	-	-	-
Play Refurbishment Phase 2	735,556	735,556	666,015	-	-	-	-	-	-
Compactors & Compactor Bins	87,949	87,949	87,949	-	-	-	-	-	-
Belf's Lane Allotments	14,215	9,706	9,706	-	-	-	-	-	-
Christmas Lights	720,000	713,548	741,710	28,162	-	-	-	-	-
PA for the Chamber	130,000	130,000	105,448	24,552	-	-	-	-	-
Workplace Transport Management Project	150,000	43,469	43,469	-	-	-	-	-	-
Hillsborough Forest Phase 1_Infrastructure	507,520	473,289	473,289	-	-	-	-	-	-
Hillsborough Forest Phase 1_Play Area Toilet Block Only	394,267	545,104	522,072	23,032	-	-	-	-	-
Discover Waterways Phase 1	777,380	774,763	816,504	41,741	-	-	-	-	-
Replacement Triple Cylinder Mower	38,000	38,000	38,000	-	-	-	-	-	-
Cemeteries MIS	45,000	45,000	44,908	92	-	-	-	-	-
Central Services Depot Refurbishment	638,982	638,982	609,839	29,143	-	-	-	-	-
Estates Condition Phase 1_LVLP Roof	841,785	841,785	691,115	150,670	-	-	-	-	-
Play Refurbishment Phase 3	619,318	619,318	612,597	6,721	-	-	-	-	-
Planning Portal	995,000	995,000	423,163	326,326	7,000	8,000	8,000	8,000	214,511
Blaris Road Car Park	-	-	-	-	-	-	-	-	-
<b>Sub Total</b>	<b>11,637,264</b>	<b>11,714,832</b>	<b>10,907,493</b>	<b>561,828</b>	<b>7,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>214,511</b>
<b>CAPITAL PROGRAMME PHASE 3 - IMPLEMENTATION</b>									
Fleet Replacement	6,236,297	5,470,872	1,601,898	1,869,641	999,667	999,667	Figures for year 6 known as a rolling programme £999,666.67, however not included in summary financials.	Figures for year 7 known as a rolling programme £999,666.67, however not included in summary financials.	Not yet known - new rolling programme by Environmental Services.
Kerbside Pilot	1,396,507	1,396,507	937,849	458,658	-	-	-	-	-
Masterplan Developments (Moat/Billy Neill/Hydebank)	1,370,000	1,370,000	1,370,000	-	-	-	-	-	-
Hillsborough Forest Phase 1_Digital Sculpture Trail	678,416	604,426	728,069	65,311	1,311	190,265	-	-	-
IT System Phase 1 - Integrated HR & Payroll System	311,400	311,400	283,232	28,168	-	-	-	-	-
Estates Energy Efficiency - Bradford Court Boiler	70,000	70,000	70,000	-	-	-	-	-	-
<b>Sub Total</b>	<b>10,062,620</b>	<b>9,223,205</b>	<b>4,991,047</b>	<b>2,421,778</b>	<b>1,000,978</b>	<b>809,402</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL PROGRAMME PHASE 2 - FULL BUSINESS CASE</b>									
DIIB Redevelopment	36,200,000	36,200,000	2,177,108	311,376	12,975,733	17,529,860	2,555,246	650,677	-
Wallace Park Tennis Development	108,111	108,111	3,883	61,987	39,482	2,758	-	-	-
Cemeteries Mini Programme Phase 1	1,051,145	1,600,000	112,024	150,000	1,000,000	337,976	-	-	-
IT System Phase 2 - Finance	392,154	392,154	-	392,154	-	-	-	-	-
IT Strategy Refresh Part of IT Infrastructure Programme of works	368,550	368,550	173,478	195,072	-	-	-	-	-
Hamiltons Shed Replacement	600,000	600,000	-	90,000	510,000	-	-	-	-
Laurehill Sports Zone	1,774,580	1,774,580	64,527	549,730	1,160,323	-	-	-	-
3G Pitches Strategy_Lough Moss	2,444,193	2,444,193	81,020	757,170	1,606,003	-	-	-	-
<b>Sub Total</b>	<b>42,938,733</b>	<b>43,487,588</b>	<b>2,612,040</b>	<b>2,445,502</b>	<b>17,314,046</b>	<b>17,907,318</b>	<b>2,558,004</b>	<b>650,677</b>	<b>-</b>
<b>TOTAL COMMITTED</b>	<b>64,638,617</b>	<b>64,425,625</b>	<b>18,510,580</b>	<b>5,429,108</b>	<b>18,322,024</b>	<b>18,724,720</b>	<b>2,566,004</b>	<b>658,677</b>	<b>214,511</b>



**CAPITAL PROGRAMME 2023/2024 Estimates  
August 2022**

Project Ref	Current Approved Capital Net Cost of Project	Forecast Capital Net Cost of Project as at May 2022	Total Project Spend as at March 2022 (pre-programme spend, Year 1 & Year 2 spend)	Current 5 year Programme			Beyond 5 year programme		
				YEAR 3 Forecast Spend 2022/23	YEAR 4 Forecast Spend 2023/24	YEAR 5 Forecast Spend 2024/25	YEAR 6 Forecast Spend 2025/26	YEAR 7 Forecast Spend 2026/27	POST YEAR 7
<b>CAPITAL PROGRAMME PHASE 1 - OUTLINE BUSINESS CASE</b>									
Duncan's Dam Phase 2	90,110	90,110	12,176	81,656	-	3,722			
Estates Energy Efficiency Phase 1_ Automatic Monitoring & Targeting	142,000	142,000	-	142,000	-	-			
Kerbside Full Roll Out	5,996,534	5,996,534	-	1,065,000	4,931,534				
IT Infrastructure	907,246	907,246	112,906			794,340			
BRCD_Hillsborough	6,000,000	4,250,000	71,341		313,745	1,403,604	1,553,107	702,235	205,968
Stockdam Glen Linear Park	1,013,700	1,013,700	90,535	-	-	903,523	19,642		
Knockmore Link Road	12,500,000	12,500,000	-	-	-	-	4,000,000	8,187,500	312,500
Waste Infrastructure Development (Programme)	9,000,000	9,000,000	-	300,000	4,000,000	3,000,000	1,700,000		
Cemeteries Programme Phase 2 (Programme)	5,918,855	5,370,000	-	-	125,000	1,748,000	1,748,000	1,749,000	
Hilden Former Primary School subject to HLF	477,070	342,959	158,902	344,912	196,477	35,621			
Waste Infrastructure Development - Mid Ulster MSRF	4,000,000	4,000,000	-	50,000	500,000	2,000,000	1,450,000		
Estates Energy Efficiency -Boiler replacement programme	331,194	331,194	-	331,194					
Resurfacing Works to Council Assets (Programme)	1,374,000	1,374,000	-	930,000	268,750	175,250			
Hydebank Pavillion Refurbishment	94,421	94,421	-	94,421					
<b>Sub Total</b>	<b>47,845,130</b>	<b>45,412,164</b>	<b>445,860</b>	<b>3,339,183</b>	<b>9,942,552</b>	<b>10,056,615</b>	<b>10,470,750</b>	<b>10,638,735</b>	<b>518,468</b>
<b>CAPITAL PROGRAMME PHASE 0 - PIRSOC</b>									
Estates Energy Efficiency_Phase 2 (Programme)	2,822,870	1,476,927	25,646	655,796	582,278	213,207			
Play Area Refurbishment Phases 4, 5, 6 & 7 (Programme)	1,200,000	1,200,000	-	300,000	300,000	300,000	300,000	programme and will continue past year 5 - costs for years1-5 only	programme and will continue past year 5 - costs for years1-5 only
Castle Gardens / Moat Park / Wallace Park CCTV Upgrade	100,000	100,000	-	100,000	-	-			
Nettlehill MUGA	150,000	150,000	-	-	-	150,000			
Air Conditioning Unit	237,000	237,000	-	37,000	100,000	100,000			
Island Hall - Bleachers	150,000	150,000	-	50,000	100,000	-			
Island Hall - Floor	50,000	50,000	-	50,000	-	-			
Pavillion Replacement & Refurb Programme Previously Pavillion replacement x 4 Programme of work totalling £800k- Hydebank and Cairnshill been separated out as below	637,394	637,394	-	-	131,815	305,579	200,000		
Cairnshill Pavillion Refurbishment	68,185	68,185	-	-	68,185				
LVI Ground Floor Refresh Project (previously known as Rotunda Refresh Project)	250,000	250,000	-	243,750	6,250	-			
Irish Linen Center / Museum	1,500,000	1,500,000	-	300,000	350,000	350,000	350,000	150,001	
3G Pitches Strategy_Billy Neill	1,662,224	1,774,429	40,934	10,000	-	-	508,625	1,116,513	98,357
3G Pitches Strategy_Hydebank	1,342,430	1,434,174	43,813	1,458	-	-	725,765	598,638	64,500
SAN, LAN and managed Service Support/ Break Fix	715,000	715,000	-	-	-	-	-	-	-
<b>Sub Total</b>	<b>10,170,102</b>	<b>9,028,109</b>	<b>110,393</b>	<b>1,748,094</b>	<b>1,638,528</b>	<b>1,418,786</b>	<b>2,084,390</b>	<b>1,865,152</b>	<b>162,857</b>
<b>TOTAL NON-COMMITTED</b>	<b>58,015,232</b>	<b>54,440,273</b>	<b>556,254</b>	<b>5,087,188</b>	<b>11,581,080</b>	<b>11,475,401</b>	<b>12,555,140</b>	<b>12,503,887</b>	<b>681,325</b>
<b>CONTINGENCY</b>	<b>4,230,429</b>	<b>4,230,429</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,230,429</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMITTED &amp; NON-COMMITTED</b>	<b>126,884,278</b>	<b>123,096,326</b>	<b>19,066,834</b>	<b>10,516,296</b>	<b>29,903,104</b>	<b>34,430,550</b>	<b>15,121,144</b>	<b>13,162,564</b>	<b>861,847</b>

## Lisburn & Castlereagh City Council - Renewal & Repairs Project List

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Project	22/23 budget	Total Act & Com as at period 8	2023/2024 budget	
Replace Stage Curtains (Island Hall)	8,000	6,487	-	
Replace existing lighting to LED	10,000	-	10,000	Carry forward to 23/24
Replace and Upgrade AVE Equipment	10,000	9,989	-	
Digital Infrastructure (Island Hall)	20,000	13,971		
Digital Infrastructure (LVI)	10,000	-	10,000	Carry forward to 23/24
Replacement of Christmas Tree & Decorations	5,000	4,960	-	
Pothole repairs at LVI	-	-	100,000	
Play Area Replacement Equipment	15,000	5,415	15,000	
LVLTP Replacement Pool Filtration Plant	70,000	-	-	
LVLTP Maintenance Programme	30,000	-	40,000	
LCC-Activity Centres	45,000	9,492	-	
Ground Maintenance Equipment Replacement	15,000	16,057	20,000	
P&A infrastructure replacement	17,500	17,828	17,500	
Countryside Access Improvements	17,000	16,643	17,000	
DIIB Refurbishment Programme	40,000	38,270	70,000	
Lough Moss Refurbishment Prog.	8,750	7,385	46,000	
CHGC Refurbishment Prog.	10,000	5,257	5,000	
AGC - Maintenance Programme Inhouse	20,000	18,284	20,000	
CHGC - Maintenance Programme, Inhouse	25,000	18,926	25,000	
Sports Pavilions	15,000	9,011	45,000	
Cemetery Headstone Works	25,000	10,966	25,000	
ILC - Upgrade Intruder Alarm	25,000	-	-	
Playing field improvements	25,000	23,732	25,000	
Goal Post / Nets	12,000	-	12,000	
AGC - Maintenance Prog. Contract	50,000	38,994	30,000	
CHGC - Maintenance Prog. Contract	50,000	9,971	50,000	
Tree Maintenance	150,000	154,281	150,000	
Replacement Christmas Decorations	5,000	5,022	5,000	
Hillsborough Village Centre - Replacement Flooring	2,000	3,150	-	
Bridge CC - Damp at rear remedial work	6,000	-	6,000	Carry forward to 23/24
ILC replace photographic IT equipment and software	8,500	3,160	-	
IAC Replacement Blinds	6,000	-	-	
IAC Replacement tables for workshops	5,000	-	-	
Hillsborough Village Centre - Replacement Fuel Tank	5,000	-	-	
Bridge CC - Replacement CCTV	4,000	2,261	-	
Maghaberry CC - Replacement CCTV	3,500	3,911	-	
Moneyreagh CC - Replacement CCTV	3,000	6,190	-	
Ballyoran Units - Emergency Lighting	10,500	-	10,500	Carry forward to 23/24
ILC - Repairs to Lift	29,000	28,800	-	
ILC - Replacement to Air Con	25,000	-	25,000	Carry forward to 23/24
Hillsborough Compound	20,000	16,262	-	
Bowling Green equipment	30,000	-	-	
Irrigation system - bowling green	20,000	5,604	-	
Billy Neill - path H&S works	30,000	32,477	-	

Lisburn Cemetery entrance works	30,000	29,291	-	
Hillsborough Village Boiler Replacement			8,000	
Bridge CC - internal room painting			5,000	
Maghaberry CC - New Path & gate			5,000	
Muesum -upgradet CCTV system			12,500	
Grass cricket wickets at Billy Neill			35,000	
Playing Field Renovation			53,380	
Castle Gardens Balustrades	29,700	29,700	-	
Bring Banks	2,000	26	-	
Civic Amenity Upgrades	5,000	5,004	5,000	
Compactors & Cont.	34,000	22,268	37,400	
Signage Replacement	3,000	2,188	3,000	
Work at CSD	22,145	15,560	-	
HRC Road Markings	5,000	6,760	5,000	
Traffic separators	3,000	2,815	-	
Fuel extraction system	37,000	43,407	-	
Central Services- Boiler replacement and repair of twin chimneys	108,000	-		
Stabilisation of walls at Aghalee and Portmore Burial Grounds	50,000	-	50,000	Carry forward to 23/24
Intruder Alarm Bradford Court	6,000	-		
Fire alarm Billy Neil	8,000	-		
Replacement water storage tank BillyNeill	30,000	11,000		
Christmas Lighting replacements	-	-	20,000	
Fixed wiring remedical works	-	-	18,000	
Oil tank replacement	-	-	17,000	
CCTV replacements	-	-	50,000	
Replace exterior lighting fitments at Castle Gardens	8,000	6,232		
Replacement wall at Moira Demense	55,000	-	55,000	Carry forward to 23/24
Car Park at Hillsborough (including charging points)	70,000	-		
	<b>1,446,595</b>	<b>717,007</b>	<b>1,158,280</b>	

## Appendix 9

### ROBUSTNESS OF ESTIMATES

1. The overall aim of the estimates to is meet the legislative requirements to ensure that there is adequate funding in place through an agreed budget. This is to support the Council's delivery plans, whilst ensuring that an affordable district rate is charged to the ratepayer.
2. The estimates are prepared on a rolling basis informed by previous estimates and financial outturn, current spending plans, likely demand levels and pressures, and include a number of assumptions regarding the impact of matters on the Council for the forthcoming year.
3. There are a number of factors which are taken into consideration in making this assessment including the following:
  - The themes, priorities and actions within the Council's Interim Corporate Plan and related strategies
  - The Council's rate base including the penny product, potential appeals and challenge cases
  - Nature of the Council income and expenditure levels which, for the year ahead, have been significantly impacted by the outworkings of the local and regional pay deals, potential waste, utilities and fuel costs as well as inflationary pressures
  - Funding available from central government and other third parties
  - Focus on delivering efficiencies and value for money across services, including the efficiency review programme
4. Members have been fully involved in the budget setting process, considering financial and operational risks and subsequent choices made.
5. There has been a detailed assessment of all budget lines undertaken with a view to identifying opportunities to deliver services more effectively or in a more efficient manner.
6. To support this, there has been a series of member workshops / briefings throughout the year in relation to the estimates process as well as the opportunity to consider potential choices which impact overall service delivery.
7. Work also remains ongoing in relation to structures and this will continue in 2023/24.
8. Going forward, performance against budget will be monitored regularly for both revenue and capital throughout the financial year with reports to the relevant Home Committees. If necessary, action will be taken to address adverse variances and reported on accordingly.

9. Given the nature of Council business and indeed the nature of any budgeting system, there will always be uncertainty regarding future events, market conditions and other unknowns. The estimates are based on what is deemed reasonable, supported by various assumptions, historic performance and known pressures ahead.
10. Based on the factors above, there is evidence that the risks which may impact on the financial stability of the Council have been considered and that the estimates are robust for the 2023/24 year ahead.

### **ADEQUACY OF RESERVES**

11. The minimum prudent level of reserves that the Council should maintain is a matter of judgement. There is no precise methodology for calculating the adequacy of reserves. It is the Council's safety net for unforeseen circumstances and must last the lifetime of the Council unless contributions are made from the revenue budget. The minimum level cannot be judged against the current risks facing the Council but must be regularly updated as these risks can and will change over time.
12. The NIAO Local Government Auditor states that reserves must be managed carefully with clear plans for use. The Council has defined purposes for each reserve held and reserves are subject to review on a regular basis with supporting reports to Corporate Services Committee outlining the status and any proposed movements.
13. The various documents that support a Medium Term Financial Plan (treasury management, prudential indicators, capital strategy and MRP policy) take account of Council's priorities including capital proposals and revenue requirements. This forecast has been quantified in financial terms based on a number of specific assumptions developed and applied. Whilst there can be no absolute certainty as there are many issues that impact on the financial stability of the Council, this work represents a key phase of the Council's financial contingency planning.
14. In addition, the Council will continue to build usable reserves to strengthen its medium term financial resilience in order to deliver on corporate priorities, including but not limited to, the capital programme, regeneration and sustainable growth agenda and community investment amongst other matters.
15. In support of the medium term, a number of other earmarked reserves have been established to provide for anticipated future expenditure in relation to specific commitments.
16. In considering the adequacy of the general fund reserve, several factors have been considered:

- As at 31 March 2022, the Councils general fund reserve is £16.67m, the unallocated element is £8.2m as the remaining balance is further earmarked for specific purposes.
- Although the 2022/23 outturn is not yet known, it is anticipated that the level of the general fund will be similar / not decreased by 31 March 2023
- Nature of the Council expenditure levels, which for the year ahead have been significantly impacted by the outworkings of the local and regional pay deals, potential waste, utilities, fuel costs as well as inflationary pressures
- Risk that third party funding may not materialise to support revenue and capital requirements.
- Consideration of costs “taken at risk” which would need to be funded through reserves if they materialise
- Need to provide financial resilience to deal with unknown or unplanned financial risks which may present in year

17. Based on the factors above, there is evidence that the general fund reserve is adequate.