



February 2nd, 2024

**TO: The Right Worshipful the Mayor and Members
of Lisburn & Castlereagh City Council**

A Special meeting **of Lisburn & Castlereagh City Council** will be held on **Thursday, 8th February 2024 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 available in the Members' Suite from 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 THE CORPORATE SERVICES COMMITTEE HELD ON 24 JANUARY 2024

▢ *CSC 24 01 2024 Estimates Draft minute for adoption.pdf*

Page 1

4.0 CONFIDENTIAL REPORT FROM CHIEF EXECUTIVE

4.1 District Rates and Draft Estimates of Income & Expenditure for the Various Departments of the Council

For Decision

▢ *Full Council cover report (003).pdf*

Page 4

▢ *Appendix 1 - Narrative report.pdf*

Page 7

▢ *Appendix 2a - Payroll Non-payroll Income by Directorate 202425.pdf*

Page 17

▢ *Appendix 2b - Full estimates budgets 202425.pdf*

Page 18

▢ *Appendix 3 - Treasury Management Strategy 202425.pdf*

Page 101

▢ *Appendix 4 - Minimum Revenue Provision Policy 202425.pdf*

Page 118

▢ *Appendix 5 - Capital Strategy 202425.pdf*

Page 119

▢ *Appendix 6 - Capital programme Estimates 2425.pdf*

Page 124

▢ *Appendix 7 - Repairs and Renewals Project List 2425.pdf*

Page 127

▢ *Appendix 8 - CFO Robustness of estimates and adequacy of reserves.pdf*

Page 128

(S) CSC 24.01.2024

1

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 24th January 2024 at 6.00 pm.****PRESENT IN****COUNCIL CHAMBER:**

Alderman O Gawith (Chair)

Councillor A Ewing (Vice-Chair)

The Right Worshipful The Mayor
Councillor A Gowan

Aldermen A Ewart MBE, and H Legge

Councillors T Beckett, K Dickson, A Givan,
B Higginson and The Hon N Trimble**PRESENT IN A****REMOTE LOCATION****(COMMITTEE):**

Deputy Mayor

Councillor G McCleave

Councillors P Burke, N Eaton and C Kemp

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

Alderman A Grehan

Councillors P Catney, G Hynds and A Martin

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

Alderman M Gregg

Councillors P Kennedy, S Lowry, A McIntyre and
G Thompson**IN ATTENDANCE:**

Chief Executive

Director of Finance & Corporate Services

Director of Organisation Development & Innovation

Head of Finance

Finance Manager

Assistant Accountant

Member Services Officers (RN & CH)

Commencement of Meeting

The Chair welcomed those present to the Special Meeting and advised that the meeting would be audio recorded unless the item on the agenda was to be considered under confidential business.

(S) CSC 24.01.2024

2

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 Chair stated that unauthorised recording was not permitted, as per 8.5 of the Council's Standing Orders. The Chair 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 Chair 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.

Councillor A Ewing entered the Chamber during the housekeeping announcements. (6.02 pm)

1. Apologies (00:02:36)

Apologies for non-attendance at the Special Meeting were accepted and recorded on behalf of Councillors R Carlin and U Mackin.

2. Declarations of Interest (00:02:51)

The Chair 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.

There were no Declarations of Interest.

3. Confidential Report from Director of Finance & Corporate Services (00:03:09)

The Chair asked that - in line with Item 5.15 of the Protocol and Etiquette for attending meetings on a remote basis – those Members attending the meeting on a remote basis ensure that the meeting could neither be seen nor heard by any other person at those remote locations.

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

3.1 Estimates Process 2024/2025

(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.)

Report will never become available. (Final estimates will be released.)

(S) CSC 24.01.2024

3

In Committee

It was proposed by Councillor A Ewing, seconded by Councillor B Higginson and agreed that the Confidential Report of the Director be considered “in Committee”. (Recording was paused at this stage in proceedings.)

3.1 Estimates Process 2024/20253.1.1 Discussion

A copy of the draft Estimates of Income & Expenditure for the Financial Year 2024/2025, together with an explanatory report by the Director of Finance & Corporate Services, had been made available prior to the meeting. The Director of Finance & Corporate Services presented the report.

The Deputy Mayor, Councillor G McCleave, joined the meeting on a remote basis during the Director’s presentation of the Draft Estimates. (6.04 pm)

Two members of staff from the Finance Department who had been very much involved in the preparation of the Draft Estimates were present at the meeting in an observer capacity, namely the Finance Manager (Elaine Simpson) and the Assistant Accountant (Elena Hughes).

3.1.2 Decision

It was proposed by Councillor A Ewing, seconded by Alderman O Gawith and agreed to recommend that the percentage variance for the financial year 2024/2025 in regard to the District Rate for both Domestic properties and for Non-Domestic properties (Item 1.26 of the Director’s report refers) be presented to the Special Meeting of Council being held on the 8th February 2024.

The Chair and Vice-Chair of the Committee expressed their thanks to the Chief Executive, Directors, Head of Finance and Finance Team for their work on the Draft Estimates. Thanks were also expressed to the Committee members, and the Chairs, Vice-Chairs and members of the other Committees.

Resumption of Normal Business (00:04:23)

It was proposed by Councillor B Higginson, seconded by Councillor N Trimble and agreed to come “out of Committee”. Normal business and the recording were resumed.

There being no further business, the Special Meeting concluded at 6.12 pm.

 MAYOR/CHAIR

Committee:	Special Council Meeting
Date:	8 th February 2024
Report from:	Director of Finance & Corporate Services

CONFIDENTIAL REPORT

Reason why the report is confidential:	<p>3. Information relating to the financial or business affairs of any particular person (including the Council holding that information).</p> <p>4. 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.</p>
When will the report become available:	After meeting
When will a redacted report become available:	
The report will never become available:	

Item for:	Decision
Subject:	District Rates and Draft Estimates of Income and Expenditure 2024/25

1.0	<u>Background and Key Issues</u>
1.1	The Local Government Act (Northern Ireland) 2014 requires a Council to agree Estimates of Income and Expenditure for the financial year commencing on 1 st April and strike a rate before the 15 th February of each year.
1.2	The proposals in relation to estimates of income and expenditure for 2024/25 are outlined at Appendix 1 with more detailed analysis of budgets split by Directorate at Appendix 2.
1.3	<p>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:</p> <ul style="list-style-type: none"> • Treasury Management Strategy and Annual Investment Plan, including Prudential Indicators (See Appendix 3) • Policy for Minimum Revenue Provision (See Appendix 4) • Capital Strategy, including Affordable Borrowing Limits (Appendix 5) • Capital Programme (Appendix 6) • Repairs and Renewals (Appendix 7)

1.4 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 8.

DISTRICT RATE CALCULATION SUMMARY 2024 / 2025

1.5 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

1.6 The Estimated Penny Product for 2024/2025 used to calculate the two District Rates is £2,466,744 (includes Penny Product, De-rating grant and Transferred Functions grant). The baseline for comparison will be the current Lisburn & Castlereagh City Council district rate.

The rates are detailed below including the proposed domestic and non-domestic rates increases:

	Conversion Factor	Baseline 2023/24	2024/25	Variance	
				<u>Pence</u>	<u>%</u>
Non Domestic Rate		24.7146	25.6984	0.9838	3.98%
Domestic Rate	0.014235	0.3518	0.3658	0.0140	3.98%

1.7 Further detail is provided regarding the district rate calculation at Appendix 1.

2.0 **Recommendation**

It is recommended that the following are approved:

- Estimates of Income and Expenditure for the year 2024/25
- The suite of plans, policies, strategies and indicators
- Domestic District Rate of 0.3658
- Non-Domestic District Rate of 25.6984

3.0 **Finance and Resource Implications**

As highlighted above.

4.0 **Equality/Good Relations and Rural Needs Impact Assessments**

Has an equality and good relations screening been carried out?	No
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	<p>Brief summary of the key issues identified and proposed mitigating actions <u>or</u> rationale why the screening was not carried out.</p> <p>Estimates reflect the financial allocations. Policy decisions underpinning the estimates are subject to separate screening.</p>	
	<p>Has a Rural Needs Impact Assessment (RNIA) been completed?</p>	<p>No</p>
	<p>Brief summary of the key issues identified and proposed mitigating actions <u>or</u> rationale why the screening was not carried out.</p> <p>Estimates reflect the financial allocations. Policy decisions underpinning the estimates are subject to separate screening.</p>	

<p>Appendices:</p>	<ul style="list-style-type: none"> Appendix 1 – Narrative Report Appendix 2 – Draft estimates by Directorate Appendix 3 – Treasury Management Strategy Appendix 4 – MRP policy Appendix 5 – Capital Strategy Appendix 6 – Capital Programme Appendix 7 – Repairs and Renewals Appendix 8 – CFO Robustness of Estimates and Adequacy of Reserves
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Appendix 1

Estimated Income and Expenditure for the Financial Year 2024/25

7

CONTEXT

1. For the purposes of striking the rate, the previous agreed budget i.e. 2023/24 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.

DISTRICT RATE CALCULATION SUMMARY 2024/25

2023/24			2024/25	VARIANCE
£	<u>GROSS EXPENDITURE</u>		£	%
6,416,638	Minimum Revenue Provision	907,500	7,324,138	14.14
4,535,797	Organisational Development and Innovation	123,323	4,659,120	2.72
423,023	Governance & Audit	69,497	492,520	16.43
6,515,270	Finance and Corporate Services	- 67,100	6,448,170	-1.03
24,773,960	Leisure & Community	- 419,720	24,354,240	-1.69
25,979,340	Environmental Services	892,310	26,871,650	3.43
<u>10,756,307</u>	Service Transformation	- 546,927	<u>10,209,380</u>	-5.08
79,400,335		958,883	80,359,218	1.21
	<u>INCOME</u>			
351,500	Organisational Development and Innovation	- 12,360	339,140	-3.52
-	Governance & Audit	-	-	0.00
1,014,140	Finance and Corporate Services	- 24,350	989,790	-2.40
8,416,990	Leisure & Community	811,300	9,228,290	9.64
3,803,340	Environmental Services	- 31,950	3,771,390	-0.84
<u>3,883,287</u>	Service Transformation	- 1,227,127	<u>2,656,160</u>	-31.60
17,469,257		- 484,487	16,984,770	-2.77
	<u>NET EXPENDITURE</u>			
6,416,638	Minimum Revenue Provision	907,500	7,324,138	14.14
4,184,297	Organisational Development and Innovation	135,683	4,319,980	3.24
423,023	Governance & Audit	69,497	492,520	16.43
5,501,130	Finance and Corporate Services	- 42,750	5,458,380	-0.78
16,356,970	Leisure & Community	- 1,231,020	15,125,950	-7.53
22,176,000	Environmental Services	924,260	23,100,260	4.17
<u>6,873,020</u>	Service Transformation	680,200	<u>7,553,220</u>	9.90
61,931,078		1,443,370	63,374,448	2.33
	Grants funding risk (youth council)		17,000	
-218,450	Reserves funded - City Deal			
-117,243	Reserves funded - Procurement resource			
<u>-575,000</u>	Revenue contribution			
61,020,385	AMOUNT TO BE RAISED		63,391,448	3.89
2,469,004	ESTIMATED PENNY PRODUCT		2,466,744	
24.7146	NON DOMESTIC RATE		25.6984	3.98%
0.3518	DOMESTIC	0.014235	0.3658	3.98%

3. The Council's overall objective for the 2024/25 estimates continues to be the sustainment of quality services in order to keep pace with the continued growth ambitions for the Council area. The estimated net expenditure for 2024/25 is £63.4m which reflects an increase of £1.4m on the 2023/24 year. The budget provides for an uplift in spending in a number of critical areas including the local economy and community services. The estimates also provide funding for the Council £128m capital programme which will see investment across the Council area including commencing work on site for the new flagship Dundonald International Ice bowl.
4. Similar to previous years, the estimates for 2024/25 are set against challenging geopolitical factors and economic backdrop. Whilst the rate of inflation has steadily decreased during 2023/24 to date, inflation still remains at higher than expected levels. The Council has already been impacted in the current year by cuts to central government funding in areas such as Good Relations, Animal Welfare and Lagan Valley Regional Park and further cuts would have significant impact on local business and community needs. The cost of living crisis continues to create pressures for our Council as a body corporate as well as local businesses and communities. It is in this context that as part of this rate setting process the Council has chosen to freeze price points across our leisure and community offerings as well as other corporate services. The ongoing effects in the economic climate will be kept under review throughout the 2024/25 period.
5. The Capital Strategy (Appendix 5) is based on the current Capital Programme. Work is underway to review the capital programme to reflect the priorities for the new term. Notwithstanding this, provision has been made for the following projects within 2024/25 including but not limited to:
 - Redevelopment of Dundonald International Ice Bowl
 - 3g Pitches at Lough Moss Leisure Centre and Laurelhill Sports Zone
 - Hillsborough Public Realm
 - Cemeteries Programme
 - Fleet replacement programme
 - Ongoing investment in the Digital, IT infrastructure and essential maintenance agenda
6. Details of the capital programme are included at Appendix 6. Total Capital expenditure projected for 2024/25 is £29.4m. The capital programme is funded through Minimum Revenue Provision (MRP), direct revenue contributions, reserves and third party funding including the Levelling Up Fund, Belfast Regional City Deal and EU 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.
7. 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 2024/25 has been set at £7.32m which is in line with the MRP policy. (See Appendix 4).

8. 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 borrowings. Any external borrowing required will be in line with the Treasury Management Strategy (Appendix 3).
9. The Council maintains a Renewal and Repairs fund to deal with maintenance of Council property. Details regarding this fund are included at Appendix 7.
10. 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.
11. 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 8.
12. The EPP has been received from LPS, which is an overall decrease of 0.09% from the 2023/24 EPP figure. This reflects the current negative forecasted outturn for the 2023/24 financial year. The main driver for the negative position for 2023/24 is in relation to the non-domestic sector.
13. The Penny Product includes £138,420 (2023/24: £138,750) relating to the De-Rating Grant and a transferring functions grant of £18,184 (2023/24: £18,184) which has been provided by the Department for Communities (DfC).
14. 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.
15. The remainder of this report deals with directorate challenges and priorities for the forthcoming year.

Communities & Wellbeing

16. Communities & Wellbeing Directorate is made up of three key areas:

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

The net expenditure for Communities & Wellbeing will decrease by £1.23m, a decrease of 7.53% for the 2024/25 financial year.

Sports Services

17. Planning is underway for further expansion of the Vitality Household Membership facilitating access to a wide range of Health and Physical wellbeing initiatives for local residents. This includes the construction of the new 3G pitches at Lough Moss Leisure Centre and Laurelhill Sportszone, providing opportunities to improve participation and health and wellbeing within local communities.
18. The construction of a contemporary Dundonald International Ice Bowl, commencing March 2024, will breathe new life into this iconic facility and the new 100 station gym will certainly attract additional footfall. Further expansion of general health Intervention programmes across a number of our sites will support communities in tackling health issues, whilst promoting both physical and mental wellbeing.
19. The provision of driving range bays at Aberdelghy Golf Club and an indoor golf simulator at Castlereagh Hills Golf Club will enhance the golfing experience for members and casual players alike especially during inclement weather.
20. 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

21. Concept designs are currently being drafted for our Councils flagship children's play park at Wallace Park. The programme will involve engagement with children and young people to ensure it continues as a destination park whilst regenerating the area. With such heavy footfall and being so central to the City, our Green Flag Award winning park, is essential to our citizen's health and wellbeing and the play development of our future generations.
22. Partnership working is key to getting the best from our open spaces and to maximise community benefit. We will continue to develop sustainable community 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 again as a means of enhancing specific sites through deliverable projects.
23. Previously, a £300k grant from the Emergency Tree Fund was granted for 2 years through the Woodland Trust, but we have now secured an additional year's support. This has resulted so far in 50,000 trees being planted within the LCCC area, 13 hectares of woodland restoration and 10 hectares of grassland habitat have been created. Over 12 hectares of invasive species have also been

restored within our woodlands with a further 6 hectares to be completed this year.

Community Services

24. 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 is impacting across the entire Council area.
25. It is anticipated that there will be the continued roll out of the Community Investment Fund and DEA programme, to provide opportunities for the community and voluntary sector to take forward their plans for capital projects.
26. A key area for the incoming year is the appointment of the contractor to commence works on the refurbishment of the former Hilden Primary School. Working in partnership with our development partner Resurgam Trust, the aim is to progress two social enterprises in the form of a day care facility and tearoom.
27. 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 continuing during 2024 onwards to develop the Action Plan to secure this vital funding up until 2027.

Regeneration and Growth

28. **Regeneration and Growth is made up of three key areas:**

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

The net expenditure for Service Transformation will increase by £680k, an increase of 9.90% for the 2024/25 financial year.

Planning & Capital Programme

29. This year's estimates have been based on the tracking of the Income from the year to date. What emerges in-year will be subject to a number of macro and local economic factors. These include market confidence, developer

opportunity and importantly opportunities arising from the new Plan Strategy. Taking house prices as our barometer there is still confidence that the Planning Function and the associated property Certificate income will derive the income as predicted.

30. Having adopted the Plan Strategy, work has commenced on the next stage of developing the local plans. It is anticipated that we will publish a timetable with Member agreement, in the coming months which will take us into the next financial year. Officers continue to triage major commercial applications in order to drive economic growth and activity across the area.
31. This year's focus within the Capital team will be the delivery of DIIB, new planned 3G pitches, Hilden Primary School, Blaris cemetery, and taking forward the public realm within Royal Hillsborough. Work has commenced on developing the pipeline of projects for a refreshed capital programme which will initially see a number of feasibility studies being undertaken.

Assets Service

32. We will continue to invest in energy reduction initiatives in line with the sustainability agenda. The team will also lead on the feasibility of a hydro-electric micro generation project.
33. We have a planned maintenance programme that covers Councils assets and includes bridge inspections and dam upgrades.
34. In line with the continued planned procurement improvements, a new single tender action procedure will be implemented. Officers will continue to seek out efficiencies through both framework solutions which aid agility to meet service requests, but also importantly where appropriate, to maximise the opportunity in the local market. The procurement activity in-year will be heavily influenced by the emerging new procurement legislation scheduled to be released in October 2024.

Economic Development

35. Royal Hillsborough will continue to be the focus of our tourism activities as we begin implementation of the City Deal proposals. These will be complemented by a series of new recommendations for the wider tourism product as the council's new Tourism Strategy takes shape. A new digital marketing initiative for Royal Hillsborough and Historic Moira will complement the Integrated Marketing Campaign to promote the destination and bring benefits to the local visitor economy. As before 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 funded by the private sector. These events include the animation of our city centre and the continued delivery of the very successful Lisburn Light Festival.

36. Other significant opportunities will be progressed through the UK Shared Prosperity Fund, and the Dublin Belfast Economic Corridor programme, all integrated and co-ordinated with the established Labour Market Partnership funded programme. The end of the Go For It programme and the introduction of the new Enterprise Support Service which is resourced by UK government in the main, has brought some changes to how the Council's business solutions function is profiled in terms of anticipated third party income. We will continue to be funding led in these programmes.
37. The funding profile of the small settlements initiatives has been extended by agreement, and regeneration will continue to be taken forward for key projects in conjunction with partner agencies. These include the Annahilt Village and Carryduff Environmental Improvement schemes as well as the ongoing City Centre programme. New proposals to tackle dereliction in the city centre streetscape will be taken forward in a programme to deliver best use of the reserve set aside for regeneration and economic growth.
38. Across the Directorates, officers continue to support the realisation of BRCD outcomes in partnership with Historic Royal Palaces and other third parties. The initial focus will be to ensure that the letters of offer for funding and contractual arrangements with HRP are concluded to ensure the delivery of the planned outcomes emerging from the agreed business case. Given the change in circumstances and opportunities that have arisen, a proposal to amend that bring forward an addendum to that business case will be presented early in the next financial year. On the basis of the letter of offer, land assembly for to realise the assets will be presented to Members.
39. Work continues on both digital and employment strands within the programme which is being conducted with partnership with the City Deal stakeholders.

Environmental Services

40. Environmental Services Directorate is made up of three key areas:

- **Waste Management and Operational Services**
- **Environmental Health, Risk and Emergency Planning**
- **Building Control and Sustainability**

The net expenditure for Environmental Services will increase by £924k, an increase of 4.17% for the 2024/25 financial year.

Waste Services

41. The priority for 2024/25 for Waste Services will be to continue to ensure bins are collected on a timely basis. We continue to work towards the 2025 municipal waste recycling target of 55% and onwards to the next target of 60% by 2030.

42. Whilst fuel and utility cost budgets have been reduced, other associated costs, such as parts for vehicles and sundry supplies necessary for the operation and delivery of waste services have continued to rise and these are reflected in the relevant budgets.

Environmental Health, Risk and Emergency Planning

The service priorities for the financial year 2024/25 are:

43. 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. To date the Council has completed and continues to progress a number of projects to add additional burial space within our existing cemetery Lisburn New Cemetery extension. This provides burial capacity to meet both the short-term and medium term needs. An OBC linked to the strategy which will address the wider long term needs is being progressed and will provide the basis for progression during 2024/25.
44. Funding for the animal welfare function was withdrawn during 2023/24 and no indication has been given that this will be provided in 2024/25. The service continues 'at risk' pending the outcome of a judicial review.
45. The Environmental Health, Risk and Emergency Planning Unit is finalising its review of service. The outcomes of this review will be realised during 2024/25 and will have implications for the service budget.
46. The off street car parking contract with DFI comes to an end in March 2024 and a new contractor has been identified and will commence April 2024.

The Council is working in collaboration with DfC to transfer the landlord registration function from DfC to Local Government with LCCC as the lead. This is with a view to increasing the number of private landlords registered and thereafter, to strengthen support to the private rented sector.

Building Control & Sustainability

47. The Building Control Service priorities for financial year 2024/25 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.
48. The delivery of Building Control functions is supported by 2024/25 income received through the Building Regulations application process. The overall

income estimate for 2024/25 for Building Control remains at the same level as the previous financial year, despite ongoing challenges faced by the industry. Officers have taken a pragmatic and informed approach that considers the ongoing economic uncertainty, cost of living, construction costs and the effect of lending interest rates on conveyancing.

Finance & Corporate Services

49. Finance & Corporate Services Directorate is made up of two key areas:

- Finance
- Corporate Communications & Administration

The net expenditure for Finance & Corporate Services will decrease by £42k, a decrease of 0.78% for the 2024/25 financial year.

Finance

50. The focus will be on training staff and seeing the benefits of the new financial system. Work will continue on reviewing and improving financial processes in areas such as business cases and payments with improvements in the timeliness of prompt payments. 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 in addition to the provision of the annual statutory audit.

Corporate Communications & Administration

51. The Corporate Communication & Administration unit provides an important range of services within the Council including managing the communications channels for the social, theatre and conferencing, registration and citizenship services through to operating the workings of the Council and Committee committees. The focus in 2024/25 will be to ensure that there is a continued focus on rebuilding the theatre and conference provision and that all other services deliver effectively for internal and external stakeholders.

Organisational Development and Innovation

52. Organisational Development and Innovation Directorate is made up of two key areas:

- Human Resources & Organisational Development
- Portfolio, IT and Commercialisation

The net expenditure for Organisational Development and Innovation will increase by £136k, an increase of 3.2% for the 2024/25 financial year.

Human Resources & Organisation Development

53. The Human Resources & Organisation Development unit will continue to facilitate efficiency reviews across units, with oversight from the Elected Member Efficiency Review Steering Group, to enable the Council to right size to meet with the ambitions of the Corporate and Community plans.
54. We will build on our implementation of the new HR & Payroll system to further improve and align processes.
55. A motivated and healthy workforce is an ongoing priority and work will continue in 2024/25 through implementation of the People Strategy which includes various workstreams including recruitment and development of the apprenticeship programme, reward and recognition through to wellbeing. We will continue to support services with their equality obligations and promote equality across all Council services.
56. This unit will continue to support Elected Members in their development and further develop opportunities through the Elected Member Development Steering Group.

Portfolio, IT and Commercialisation

57. 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, assessed and measures put in place to ensure Council infrastructure is protected.
58. The Portfolio team will continue to provide expert, project management support across a range of programmes, including the BRCD, Local Investment and Funded Programmes, Digital, IT delivery and Customer Improvement Programme strands with an added emphasis on commercialisation principles and processes. This unit houses the new Council function of commercialisation and will assist in the identification and progressing of commercial opportunities across the Council.

Chief Executive Office

59. **The net expenditure for the Chief Executive's Office will increase by £69k, an increase of 16.43% for the 2024/25 financial year.**
60. Following the local government election, the Chief Executive office will ensure that there are robust and transparent arrangements in place across the Council to ensure that services are delivered, decisions are transparent and the needs of our ratepayers are met. The Council is currently out to consultation on a new Corporate Plan which when finalised will outline key priorities over the next four years.

LISBURN & CASTLEREAGH CITY COUNCIL

17

Payroll

Departments	2023/2024	2024/2025	Variance
Organisational Development and Innovation	£2,351,827	£2,437,090	£85,263
Finance and Corporate Services	£3,783,300	£3,826,600	£43,300
Governance & Audit	£352,453	£418,650	£66,197
Leisure & Community Services	£14,353,110	£14,649,500	£296,390
Environmental Services	£12,348,110	£12,963,440	£615,330
Service Transformation	£5,667,030	£5,992,510	£325,480
Total Payroll Expenditure	£38,855,830	£40,287,790	£1,431,960

Non Payroll

Departments	2023/2024	2024/2025	Variance
Organisational Development and Innovation	£2,183,970	£2,222,030	£38,060
Finance and Corporate Services	£2,731,970	£2,621,570	-£110,400
Governance & Audit	£70,570	£73,870	£3,300
Leisure & Community Services	£10,420,850	£9,704,740	-£716,110
Environmental Services	£13,631,230	£13,908,210	£276,980
Service Transformation	£5,089,277	£4,216,870	-£872,407
Minimum Revenue Provision	£6,416,638	£7,324,138	£907,500
Total Non-payroll Expenditure	£40,544,505	£40,071,428	-£473,077

Income

Departments	2023/2024	2024/2025	Variance
Organisational Development and Innovation	£351,500	£339,140	£12,360
Finance and Corporate Services	£1,014,140	£989,790	£24,350
Governance & Audit	-	-	-
Leisure & Community Services	£8,416,990	£9,228,290	-£811,300
Environmental Services	£3,803,340	£3,771,390	£31,950
Service Transformation	£3,883,287	£2,656,160	£1,227,127
Total Net Income	£17,469,257	£16,984,770	£484,487

Total Net Expenditure	£61,931,078	£63,374,448	£1,443,370
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LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:15

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
<u>Organisation Development & Inno</u>			
<u>Democratic Representation & Management</u>			
36141 Staff Conferences - CPS			
0100 Conferences & Courses	5,000	5,000	0
	=====	=====	=====
Totals Staff Conferences - CPS	5,000	5,000	0
	=====	=====	=====
Totals Democratic Representation & Management	5,000	5,000	0
<u>Corporate Management</u>			
39010 Director HQ Org Dev & Innovation			
0010 Salaries	187,137	171,120	(16,017)
2140 Travel & Subsistence	0	1,800	1,800
3004 Room Charges	0	600	600
3178 Stationery	0	200	200
	=====	=====	=====
Totals Director HQ Org Dev & Innovation	187,137	173,720	(13,417)
	=====	=====	=====
Totals Corporate Management	187,137	173,720	(13,417)
<u>Non Distributed Costs</u>			
46021 Pensions Cost - CPS			
0200 Pensions	6,030	6,890	860
	=====	=====	=====
Totals Pensions Cost - CPS	6,030	6,890	860
	=====	=====	=====
Totals Non Distributed Costs	6,030	6,890	860

Reallocated Services

38031 Local Government Training Group

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:15

19

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
0010 Salaries	62,000	49,640	(12,360)
0060 Training & Development	20,000	20,000	0
0061 Health & Wellbeing	12,000	12,000	0
0067 LGTG Staffing Support	43,000	43,000	0
0075 Transformation Initiatives	51,000	51,000	0
0077 Capacity Building for Elected Members	10,000	10,000	0
3178 Stationery	1,000	1,000	0
3206 Administration Costs	13,000	13,000	0
3522 Professional Fees	90,000	90,000	0
3523 LGTG Reserve Funds	21,000	21,000	0
6285 Recoupment of course fees	(10,000)	(10,000)	0
6409 LGTG Balance Transfer	(130,000)	(130,000)	0
6413 Council's Contribution	(183,000)	(170,640)	12,360
	=====	=====	=====
Totals Local Government Training Group	0	0	0
38101 Human Resources			
0010 Salaries	945,800	998,540	52,740
0019 Salaries - Apprentices	360,000	385,200	25,200
0060 Training & Development	145,000	145,000	0
0061 Health & Wellbeing	15,000	15,000	0
0080 Recruitment Expenses	27,100	27,100	0
0090 Medical/Occupational Health Fees	35,000	25,000	(10,000)
0095 Eye Care Costs	0	100	100
0130 HR Counselling	0	10,000	10,000
0150 Professional Fees - Staff	22,100	22,100	0
0240 Access NI Checks - POCVA	5,000	7,000	2,000
0270 Further Education	17,000	22,000	5,000
0391 Elected Members Development	30,000	18,000	(12,000)
2140 Travel & Subsistence	3,000	3,000	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:15

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
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
3182 Printing	1,030	1,390	360
3188 Telephones	1,730	1,730	0
3511 Professional Advice	3,000	3,000	0
3540 Equality	0	3,000	3,000
6130 Income	(28,500)	(28,500)	0
	=====	=====	=====
Totals Human Resources	1,597,360	1,673,760	76,400
38145 Information Technology - DEV			
0010 Salaries	423,890	449,950	26,060
1180 CCTV/Data Links	95,080	95,080	0
1410 Consumables	1,200	2,000	800
1470 Disposal Costs	1,550	1,550	0
2140 Travel & Subsistence	1,550	1,000	(550)
3000 Publications	3,100	2,900	(200)
3048 Licenses	756,550	794,380	37,830
3178 Stationery	300	300	0
3186 Photocopying	340	300	(40)
3187 Photocopiers leased costs	35,670	35,670	0
3188 Telephones	3,590	3,000	(590)
3194 Support	561,670	561,670	0
3200 Business Continuity/Disaster Recovery	92,930	92,500	(430)
3496 Consultants	1,100	1,300	200
	=====	=====	=====
Totals Information Technology - DEV	1,978,520	2,041,600	63,080

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:15

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
38312 Performance Improvement			
0010 Salaries	78,740	84,210	5,470
2140 Travel & Subsistence	170	170	0
3004 Room Charges	60	60	0
3178 Stationery	90	0	(90)
3186 Photocopying	40	0	(40)
3188 Telephones	(160)	0	160
3274 Continuous Improve./Strategy Planning	1,020	1,020	0
	=====	=====	=====
Totals Performance Improvement	79,960	85,460	5,500
38332 Policy Development			
0010 Salaries	61,460	63,270	1,810
2140 Travel & Subsistence	340	340	0
3188 Telephones	130	130	0
	=====	=====	=====
Totals Policy Development	61,930	63,740	1,810
38372 Equality			
0010 Salaries	37,710	30,490	(7,220)
	=====	=====	=====
Totals Equality	37,710	30,490	(7,220)
	=====	=====	=====
Totals Reallocated Services	3,755,480	3,895,050	139,570

Other

42225 Portfolio Office			
0010 Salaries	189,030	197,460	8,430
0095 Eye Care Costs	0	150	150
2140 Travel & Subsistence	1,000	900	(100)
3026 Digital Action Plan	35,000	35,000	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:15

22**ESTIMATES 2024/ 2025**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3178 Stationery	410	100	(310)
3188 Telephones	210	210	0
3278 Project Costs	5,000	5,500	500
	=====	=====	=====
Totals Portfolio Office	230,650	239,320	8,670
	=====	=====	=====
Totals Other	230,650	239,320	8,670
	=====	=====	=====
Totals Organisation Development & Innovation	4,184,297	4,319,980	135,683

Finance and Corporate Services**Culture and Heritage****02041 LVI Theatre / Rooms - CPS**

1220 General Equipment	12,000	11,000	(1,000)
3008 Promotions & Marketing	15,000	13,000	(2,000)
3048 Licenses	1,500	1,500	0
3188 Telephones	1,860	2,850	990
3506 Credit / Debit Card Charges	2,400	2,400	0
6000 Rental Income	(52,770)	(28,000)	24,770
6006 Room Hire	(35,000)	(30,000)	5,000
6052 Island Hall	(84,000)	(88,200)	(4,200)
6130 Income	(3,200)	(2,000)	1,200
	=====	=====	=====
Totals LVI Theatre / Rooms - CPS	(142,210)	(117,450)	24,760
	=====	=====	=====
Totals Culture and Heritage	(142,210)	(117,450)	24,760

Recreation & Sport**04021 Allotments - CPS**

1070 Water	600	600	0
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LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:15

23

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
6000 Rental Income	(4,320)	(4,130)	190
	=====	=====	=====
Totals Allotments - CPS	(3,720)	(3,530)	190
	=====	=====	=====
Totals Recreation & Sport	(3,720)	(3,530)	190

Other Community Assets**30021 Gun Club - CPS**

6000 Rental Income	(4,750)	(4,750)	0
	=====	=====	=====
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	22,500	22,500	0
0320 Deputy Mayors Expenses	1,000	1,000	0
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	630	400	(230)
	=====	=====	=====
Totals Mayors/Deputy M Allowance - CPS	78,170	77,940	(230)

36041 Members Allowances - CPS

0040 Salaries/Allowances	822,200	879,750	57,550
0210 Mobile Phones	8,000	5,500	(2,500)
0290 Special Responsibility	95,300	99,110	3,810
0300 Dependent/Carers Allowance	2,000	2,000	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:15

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
2140 Travel & Subsistence	16,000	14,000	(2,000)
3054 Catering	16,000	16,000	0
3064 IT Costs	10,000	8,000	(2,000)
3154 Postage	1,000	700	(300)
3178 Stationery	1,500	1,500	0
3192 Broadband	16,800	16,800	0
	=====	=====	=====
Totals Members Allowances - CPS	988,800	1,043,360	54,560
36061 Civic Functions - CPS			
0010 Salaries	23,660	22,220	(1,440)
0280 Civic Driving	65,000	66,800	1,800
2140 Travel & Subsistence	1,500	1,000	(500)
3010 Gift Stock	5,000	5,000	0
3162 Civic Functions	51,900	51,900	0
	=====	=====	=====
Totals Civic Functions - CPS	147,060	146,920	(140)
36071 Citizenship Events			
0010 Salaries	23,660	22,220	(1,440)
0175 Musican Charges	0	3,600	3,600
0210 Mobile Phones	50	120	70
2140 Travel & Subsistence	800	1,000	200
3004 Room Charges	8,000	16,000	8,000
3154 Postage	500	200	(300)
3178 Stationery	500	500	0
6464 Civic Events	(40,000)	(57,600)	(17,600)
	=====	=====	=====
Totals Citizenship Events	(6,490)	(13,960)	(7,470)
36081 Members Conferences - CPS			
0100 Conferences & Courses	8,000	8,000	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
2140 Travel & Subsistence	12,000	12,000	0
	=====	=====	=====
Totals Members Conferences - CPS	20,000	20,000	0
36161 Democratic & Representation Costs - CPS			
3508 N.I.L.G.A	56,010	58,810	2,800
4090 Complaints Commissioner	46,170	46,170	0
	=====	=====	=====
Totals Democratic & Representation Costs - CPS	102,180	104,980	2,800
	=====	=====	=====
Totals Democratic Representation & Management	1,329,720	1,379,240	49,520

Corporate Management

38021 Contribution to other Bodies - CPS			
3494 L.G.S.C.	32,300	27,710	(4,590)
	=====	=====	=====
Totals Contribution to other Bodies - CPS	32,300	27,710	(4,590)
	=====	=====	=====
Totals Corporate Management	32,300	27,710	(4,590)

Central Services to the Public

48021 Reg Birth/Death/Marr - CPS			
0010 Salaries	227,760	204,550	(23,210)
1010 Establishment Costs	8,500	8,500	0
1030 Rates	8,610	8,870	260
1040 Electricity	12,000	9,000	(3,000)
1200 Security Contracts	6,000	6,000	0
1370 Office Equipment	500	500	0
2140 Travel & Subsistence	4,500	4,500	0
3074 Insurance All Other	9,510	10,020	510
3154 Postage	1,500	2,500	1,000

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
3178 Stationery	1,000	1,500	500
3188 Telephones	2,000	1,000	(1,000)
3506 Credit / Debit Card Charges	2,000	4,000	2,000
6004 Approved Venue Fees - Lisburn	(10,000)	(8,000)	2,000
6006 Room Hire	(500)	0	500
6389 Marriage Fees - LCCC	(18,000)	(18,000)	0
6392 Registration Stamps LCCC	(70,000)	(65,000)	5,000
6394 Registration - Recoupment	(185,380)	(169,940)	15,440
	=====	=====	=====
Totals Reg Birth/Death/Marr - CPS	0	0	0
48041 Elections - CPS			
3538 Election Expenses	83,000	87,000	4,000
	=====	=====	=====
Totals Elections - CPS	83,000	87,000	4,000
	=====	=====	=====
Totals Central Services to the Public	83,000	87,000	4,000

Bank Interest

58021 Bank & Investment Income			
3504 Bank Account Charges	20,000	15,000	(5,000)
6432 Bank Interest	(270,000)	(270,000)	0
	=====	=====	=====
Totals Bank & Investment Income	(250,000)	(255,000)	(5,000)
	=====	=====	=====
Totals Bank Interest	(250,000)	(255,000)	(5,000)

Transfer to / From Other Funds

68021 Transfer to Renewal & Repairs			
3518 Renewal & Repairs Fund	14,540	14,540	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
	=====	=====	=====
Totals Transfer to Renewal & Repairs	14,540	14,540	0
	=====	=====	=====
Totals Transfer to / From Other Funds	14,540	14,540	0

Reallocated Services

38061 Financial Services - CPS

0010	Salaries	660,760	680,600	19,840
1000	Property Valuation	13,500	15,500	2,000
1380	Leasing	780	0	(780)
2140	Travel & Subsistence	200	100	(100)
3000	Publications	4,200	4,280	80
3004	Room Charges	100	100	0
3154	Postage	2,250	2,000	(250)
3178	Stationery	2,000	2,000	0
3182	Printing	460	1,000	540
3188	Telephones	1,440	1,000	(440)
3202	Cash Collections	930	900	(30)
3496	Consultants	6,600	9,000	2,400
3506	Credit / Debit Card Charges	1,300	1,500	200
6282	Recoupment - Expenditure	(6,050)	(2,670)	3,380
		=====	=====	=====
Totals	Financial Services - CPS	688,470	715,310	26,840

38161 Bradford Court - CPS

0010	Salaries	40,500	41,010	510
0030	Two Weekly Wages	28,840	29,840	1,000
1030	Rates	158,000	124,740	(33,260)
1040	Electricity	44,240	33,180	(11,060)
1050	Gas	36,390	27,290	(9,100)
1070	Water	3,000	3,000	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

28

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
1100 Buildings R&M Materials	10,000	10,500	500
1130 Ground R&M Materials	1,130	1,190	60
1165 Cleaning Materials & Equipment	7,600	7,980	380
1200 Security Contracts	39,500	45,000	5,500
1220 General Equipment	500	500	0
1370 Office Equipment	500	500	0
1390 Water Coolers	150	300	150
1505 Planned Preventative Maintenance	15,000	15,000	0
3048 Licenses	170	170	0
3154 Postage	20	20	0
3188 Telephones	12,740	3,000	(9,740)
6000 Rental Income	(230,170)	(241,500)	(11,330)
	=====	=====	=====
Totals Bradford Court - CPS	168,110	101,720	(66,390)
38201 Central Support - CPS			
0010 Salaries	258,110	264,490	6,380
0180 Uniforms/Corporate Clothing	34,000	34,000	0
1490 Furniture & Fittings	300	300	0
2140 Travel & Subsistence	30	30	0
3154 Postage	300	150	(150)
3178 Stationery	450	450	0
3182 Printing	380	380	0
3188 Telephones	1,580	1,000	(580)
3490 Legal Fees	150,000	185,000	35,000
	=====	=====	=====
Totals Central Support - CPS	445,150	485,800	40,650
38221 Members Services - CPS			
0010 Salaries	376,540	377,230	690
2140 Travel & Subsistence	240	200	(40)

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3178 Stationery	1,300	1,290	(10)
3182 Printing	2,000	2,000	0
3188 Telephones	1,700	1,000	(700)
	=====	=====	=====
Totals Members Services - CPS	381,780	381,720	(60)
38241 Management and General - CPS			
0010 Salaries	287,570	300,090	12,520
2140 Travel & Subsistence	1,500	1,500	0
3188 Telephones	1,190	1,190	0
3210 Special Projects	18,000	18,900	900
3500 Audit Fees	110,000	110,000	0
	=====	=====	=====
Totals Management and General - CPS	418,260	431,680	13,420
38261 LVI Facilities Management - CPS			
0010 Salaries	507,990	485,780	(22,210)
1030 Rates	377,630	365,260	(12,370)
1040 Electricity	244,130	183,100	(61,030)
1050 Gas	225,520	164,140	(61,380)
1070 Water	12,000	15,000	3,000
1150 Horticultural & Grounds Maintenance	7,000	7,000	0
1160 Cleaning Contracts	185,000	199,990	14,990
1200 Security Contracts	206,000	225,980	19,980
1310 Materials	1,300	1,370	70
2140 Travel & Subsistence	500	250	(250)
3038 TV Licenses	160	160	0
3076 Insurance - Buildings	55,240	58,230	2,990
3154 Postage	1,000	500	(500)
3178 Stationery	1,000	800	(200)
3182 Printing	500	500	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
3616 Facilities Development	30,000	28,500	(1,500)
	=====	=====	=====
Totals LVI Facilities Management - CPS	1,854,970	1,736,560	(118,410)
38301 Corporate Communications - CPS			
0010 Salaries	419,440	413,440	(6,000)
2140 Travel & Subsistence	4,000	4,000	0
3000 Publications	8,000	8,000	0
3022 Internal/External Comm	50,000	48,500	(1,500)
3154 Postage	50	50	0
3178 Stationery	1,980	1,800	(180)
3188 Telephones	2,040	2,040	0
	=====	=====	=====
Totals Corporate Communications - CPS	485,510	477,830	(7,680)
	=====	=====	=====
Totals Reallocated Services	4,442,250	4,330,620	(111,630)
	=====	=====	=====
Totals Finance and Corporate Services	5,501,130	5,458,380	(42,750)

Governance & Audit

Democratic Representation & Management

36142 Staff Conferences - GVA			
0100 Conferences & Courses	1,060	500	(560)
	=====	=====	=====
Totals Staff Conferences - GVA	1,060	500	(560)
	=====	=====	=====
Totals Democratic Representation & Management	1,060	500	(560)

Non Distributed Costs

46022 Pensions Cost - GVA			
0200 Pensions	6,910	7,890	980

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
Totals Pensions Cost - GVA	6,910	7,890	980
Totals Non Distributed Costs	6,910	7,890	980

Reallocated Services

38282 Internal Audit - GVA

0010 Salaries	67,843	115,780	47,937
2140 Travel & Subsistence	750	200	(550)
3004 Room Charges	300	0	(300)
3182 Printing	290	150	(140)
3188 Telephones	540	540	0
3502 Internal Audit - Outsourced	40,000	41,530	1,530
Totals Internal Audit - GVA	109,723	158,200	48,477

38342 Chief Executive's Office - GVA

0010 Salaries	281,560	300,370	18,810
2140 Travel & Subsistence	2,300	2,300	0
3004 Room Charges	1,000	2,000	1,000
3074 Insurance All Other	16,750	17,660	910
3154 Postage	130	100	(30)
3178 Stationery	1,200	1,000	(200)
3186 Photocopying	190	300	110
3188 Telephones	2,200	2,200	0
Totals Chief Executive's Office - GVA	305,330	325,930	20,600

Totals Reallocated Services	415,053	484,130	69,077
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Totals Governance & Audit	423,023	492,520	69,497
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LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

32**ESTIMATES 2024/ 2025**

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>	
<u>Community Health & Wellbeing</u>				
<u>Culture and Heritage</u>				
02023	LVI Arts Centre/Arts Development - LCD			
0010	Salaries	610,460	642,780	32,320
0030	Two Weekly Wages	48,870	50,310	1,440
0050	Casual Staff/Coaches	26,160	27,990	1,830
0180	Uniforms/Corporate Clothing	1,000	1,000	0
1080	Maintenance Materials	2,500	2,630	130
1140	Maintenance Contracts	12,500	12,500	0
2140	Travel & Subsistence	5,500	5,500	0
3001	Arts Facilitators	0	45,000	45,000
3004	Room Charges	350	250	(100)
3016	Audience Development	28,000	28,000	0
3136	Art Materials/Equipment	3,000	3,150	150
3154	Postage	500	250	(250)
3178	Stationery	2,000	1,500	(500)
3188	Telephones	2,340	2,000	(340)
3506	Credit / Debit Card Charges	3,000	3,000	0
3512	Subscriptions	1,500	1,580	80
3550	Island Hall Programming	4,000	12,000	8,000
3552	Studio Theatre Programme	22,000	35,000	13,000
3553	Children's Art Festival	12,000	14,000	2,000
3558	Halloween Event	65,000	70,000	5,000
3566	Community Arts Projects	24,000	35,000	11,000
3592	Arts Education & Public Spaces	8,000	12,000	4,000
3624	Creative Arts Programme	12,560	14,000	1,440
4020	Volunteer Expenses	300	0	(300)
6002	Fees	(20,000)	(20,000)	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

33

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
6036 Course Fees	(30,740)	(60,000)	(29,260)
6068 Exhibition Sales	(1,000)	(2,000)	(1,000)
6083 Children's Art Festival	(10,000)	(12,000)	(2,000)
6125 Halloween Income	0	(23,000)	(23,000)
6127 Island Hall Prog Income	0	(15,000)	(15,000)
6130 Income	(41,800)	(55,000)	(13,200)
	=====	=====	=====
Totals LVI Arts Centre/Arts Development - LCD	792,000	832,440	40,440
02083 ILC & Museum - LCD			
0010 Salaries	734,320	737,930	3,610
0050 Casual Staff/Coaches	17,000	18,190	1,190
0140 Health & Safety	1,000	1,000	0
0180 Uniforms/Corporate Clothing	750	750	0
1011 UAS Storage	750	1,000	250
1030 Rates	2,980	2,710	(270)
1040 Electricity	48,860	36,650	(12,210)
1050 Gas	39,640	29,730	(9,910)
1070 Water	3,500	3,500	0
1080 Maintenance Materials	4,000	4,200	200
1140 Maintenance Contracts	16,370	25,000	8,630
1160 Cleaning Contracts	28,310	28,310	0
1310 Materials	3,400	3,570	170
2140 Travel & Subsistence	1,500	1,000	(500)
3004 Room Charges	1,500	2,000	500
3038 TV Licenses	170	170	0
3060 Marketing & Development	10,000	10,000	0
3130 Museum Artefacts	7,500	7,500	0
3131 Cataloguing/museum research	6,000	2,000	(4,000)
3132 Library	1,000	1,000	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

34

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
3134 Exhibition Costs	10,000	10,000	0
3138 Education Materials	3,500	3,680	180
3140 Handloom Weaving	1,500	3,000	1,500
3142 Photographic materials & equipment	2,000	2,100	100
3144 Conservation Costs	2,500	4,500	2,000
3154 Postage	600	400	(200)
3178 Stationery	2,250	2,000	(250)
3186 Photocopying	1,200	1,200	0
3188 Telephones	3,620	2,500	(1,120)
3202 Cash Collections	400	400	0
3265 Flaxi Buds Festival	2,000	2,000	0
3512 Subscriptions	3,300	3,470	170
3556 Special Events	15,000	15,000	0
6130 Income	(2,250)	(2,250)	0
6404 Grant Funding	(14,000)	(4,000)	10,000
6439 CTF Grant	0	(9,000)	(9,000)
	=====	=====	=====
Totals ILC & Museum - LCD	960,170	951,210	(8,960)
02123 Arts Grants - LCD			
3242 Grants - Support Grants	30,000	30,000	0
3268 Community Festival Funding	57,000	57,000	0
6404 Grant Funding	(28,500)	(28,500)	0
	=====	=====	=====
Totals Arts Grants - LCD	58,500	58,500	0
02183 Irish Linen Centre Retail - LCD			
1310 Materials	750	790	40
3110 Irish Linen Stock	25,000	25,000	0
3506 Credit / Debit Card Charges	1,000	1,000	0
6054 Irish Linen Centre Shop Sales	(40,000)	(40,000)	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

35

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
	=====	=====	=====
Totals Irish Linen Centre Retail - LCD	(13,250)	(13,210)	40
	=====	=====	=====
Totals Culture and Heritage	1,797,420	1,828,940	31,520

Recreation & Sport**04023 Allotments - LCD**

1040 Electricity	2,450	1,840	(610)
1070 Water	3,000	500	(2,500)
1200 Security Contracts	7,160	5,500	(1,660)
	=====	=====	=====
Totals Allotments - LCD	12,610	7,840	(4,770)

04043 Countryside Development - LCD

0010 Salaries	106,490	110,390	3,900
1095 Minor Projects	15,000	15,000	0
1365 Bio-Diversity	14,000	14,000	0
2140 Travel & Subsistence	2,000	6,000	4,000
3060 Marketing & Development	2,000	2,000	0
3568 General Projects	20,000	20,000	0
	=====	=====	=====
Totals Countryside Development - LCD	159,490	167,390	7,900

04063 Lagan Valley Reg Pk - LCD

0010 Salaries	179,140	145,440	(33,700)
0060 Training & Development	660	0	(660)
0100 Conferences & Courses	490	0	(490)
0430 Finance/HR/ IT Charge	3,000	0	(3,000)
1020 Rent	7,500	0	(7,500)
1040 Electricity	2,600	1,950	(650)
1070 Water	1,100	0	(1,100)
1145 Maintenance Projects	650	0	(650)

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

36

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
1165 Cleaning Materials & Equipment	1,200	0	(1,200)
1490 Furniture & Fittings	200	0	(200)
2000 Fuel	1,500	0	(1,500)
2120 Vehicle Materials	2,100	2,210	110
2140 Travel & Subsistence	1,400	0	(1,400)
3008 Promotions & Marketing	810	0	(810)
3056 Events	500	0	(500)
3064 IT Costs	2,880	0	(2,880)
3074 Insurance All Other	7,580	7,250	(330)
3120 Tools New	3,450	0	(3,450)
3126 Protective clothing & PPE	2,130	0	(2,130)
3154 Postage	70	0	(70)
3178 Stationery	1,860	0	(1,860)
3188 Telephones	1,600	0	(1,600)
3204 Brochures Print & Distribution	2,090	0	(2,090)
3208 Medical Kits	50	0	(50)
3500 Audit Fees	3,200	0	(3,200)
3742 Project Costs	3,810	0	(3,810)
4020 Volunteer Expenses	1,800	0	(1,800)
6055 Heritage Lottery Fund	(4,450)	(4,580)	(130)
6283 Recoupment - Administration	(228,920)	(152,270)	76,650
	=====	=====	=====
Totals Lagan Valley Reg Pk - LCD	0	0	0
04083 Belfast Hills - LCD			
3254 Contributions	16,000	20,770	4,770
	=====	=====	=====
Totals Belfast Hills - LCD	16,000	20,770	4,770
04103 Lough Neagh Management - LCD			
3598 Lough Neagh Rescue	1,750	2,100	350

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3600 Lough Neagh partnership	3,500	3,500	0
	=====	=====	=====
Totals Lough Neagh Management - LCD	5,250	5,600	350
04123 Sports Development Gen - LCD			
0010 Salaries	233,870	247,620	13,750
2140 Travel & Subsistence	2,000	2,000	0
3060 Marketing & Development	4,000	4,000	0
3150 Sports Equipment	1,000	1,000	0
3510 Quality Models	2,200	2,200	0
3634 Sports Development	5,000	5,000	0
3636 Multisports Development Programme	2,500	2,500	0
6130 Income	(2,000)	(2,100)	(100)
6380 Sport Development Income	(4,000)	(4,000)	0
	=====	=====	=====
Totals Sports Development Gen - LCD	244,570	258,220	13,650
04143 Lisburn Sports A C - LCD			
3254 Contributions	25,000	25,000	0
3584 Sports Personality Dinner	1,000	1,000	0
	=====	=====	=====
Totals Lisburn Sports A C - LCD	26,000	26,000	0
04163 General Sports Events - LCD			
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
3580 Triathlon	4,700	4,700	0
6076 Triathlon Income	(1,800)	(1,890)	(90)
	=====	=====	=====
Totals General Sports Events - LCD	30,400	30,310	(90)

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

38

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
04183 Half Marathon/Fun Run - LCD			
3004 Room Charges	1,000	1,000	0
3060 Marketing & Development	13,000	13,000	0
3106 T-Shirts	12,000	12,000	0
3108 Purchased Services	50,000	50,000	0
3154 Postage	100	0	(100)
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	(50,000)	(52,500)	(2,500)
	=====	=====	=====
Totals Half Marathon/Fun Run - LCD	25,600	23,000	(2,600)
04203 Out of Town Scheme - LCD			
3554 Summer Scheme	5,000	5,000	0
6080 Holiday Activity Scheme	(4,800)	(5,040)	(240)
	=====	=====	=====
Totals Out of Town Scheme - LCD	200	(40)	(240)
04213 MacMillan Move More			
0010 Salaries	44,230	27,330	(16,900)
2140 Travel & Subsistence	500	500	0
3206 Administration Costs	500	500	0
3625 User Engagement	500	500	0
6460 Recoup of Payroll	(23,080)	0	23,080
	=====	=====	=====
Totals MacMillan Move More	22,650	28,830	6,180
04223 Coaching Development - LCD			
0050 Casual Staff/Coaches	10,000	10,700	700
1420 General Expenses	1,000	1,000	0
6130 Income	(7,800)	(7,800)	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

39

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u> =====	<u>2024/2025</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals Coaching Development - LCD	3,200	3,900	700
04243 Sports Grants - LCD			
3596 Mary Peters Trust	1,000	1,000	0
Totals Sports Grants - LCD	1,000	1,000	0
04263 LeisurePlex - LCD			
0010 Salaries	2,020,470	2,121,750	101,280
0013 Salary Overtime	88,950	88,950	0
0014 Plant Staff Payroll Monthly	258,730	272,840	14,110
0017 Salary Overtime - Plant	10,890	10,890	0
0030 Two Weekly Wages	305,380	236,280	(69,100)
0032 Average Holiday Pay	8,890	9,510	620
0033 Two weekly overtime	18,510	18,510	0
0050 Casual Staff/Coaches	16,500	83,760	67,260
0180 Uniforms/Corporate Clothing	7,000	8,500	1,500
1040 Electricity	490,480	293,360	(197,120)
1050 Gas	1,029,200	616,660	(412,540)
1060 Oil	15,000	15,000	0
1070 Water	135,000	135,000	0
1080 Maintenance Materials	35,000	36,750	1,750
1140 Maintenance Contracts	200,000	210,000	10,000
1180 CCTV/Data Links	18,300	18,300	0
1200 Security Contracts	2,000	2,000	0
1210 Vandalism	3,000	4,500	1,500
1310 Materials	20,000	21,000	1,000
1330 Chemicals	40,000	45,000	5,000
1350 Performance Rights Society Fee	9,500	11,000	1,500
1400 Service Agreements	85,000	103,000	18,000

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

40**ESTIMATES 2024/ 2025**

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
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	62,000	2,000
3116 New Equipment	5,000	5,000	0
3150 Sports Equipment	18,000	23,000	5,000
3154 Postage	500	500	0
3158 Vending Machines	28,500	30,000	1,500
3178 Stationery	3,000	3,000	0
3186 Photocopying	1,770	1,770	0
3188 Telephones	32,650	32,650	0
3506 Credit / Debit Card Charges	35,000	42,000	7,000
3554 Summer Scheme	45,000	50,000	5,000
3686 Public Life Saving Course	12,000	12,000	0
6002 Fees	(1,650,000)	(1,650,000)	0
6040 Public Life Saving Courses	(34,000)	(35,700)	(1,700)
6048 Retail Sales	(111,600)	(117,180)	(5,580)
6080 Holiday Activity Scheme	(72,540)	(76,170)	(3,630)
6160 Vending Machines	(40,000)	(42,000)	(2,000)
6248 Swimming lessons	(97,000)	(101,850)	(4,850)
6271 Physical Act Ref	(35,000)	(35,000)	0
6272 Cafe Rental/Electric	(2,000)	(20,000)	(18,000)
	=====	=====	=====
Totals LeisurePlex - LCD	3,058,030	2,587,530	(470,500)
04273 Vitality Membership			
0010 Salaries	113,030	116,800	3,770

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

41

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
0050 Casual Staff/Coaches	100,000	148,500	48,500
0060 Training & Development	2,000	0	(2,000)
1400 Service Agreements	197,420	197,420	0
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	(1,560,000)	(2,160,000)	(600,000)
	=====	=====	=====
Totals Vitality Membership	(1,059,550)	(1,609,280)	(549,730)
04283 Glenmore Activity Centre - LCD			
0010 Salaries	149,170	141,670	(7,500)
0013 Salary Overtime	5,910	5,910	0
0030 Two Weekly Wages	600	0	(600)
0032 Average Holiday Pay	590	630	40
0050 Casual Staff/Coaches	10,000	16,330	6,330
0180 Uniforms/Corporate Clothing	500	500	0
1040 Electricity	14,230	10,670	(3,560)
1050 Gas	11,840	8,880	(2,960)
1070 Water	850	1,500	650
1080 Maintenance Materials	850	890	40
1140 Maintenance Contracts	6,000	7,500	1,500
1310 Materials	800	840	40
1350 Performance Rights Society Fee	850	1,550	700
2140 Travel & Subsistence	100	100	0
3004 Room Charges	100	100	0
3038 TV Licenses	150	190	40
3049 Entertainment Licence	500	500	0
3060 Marketing & Development	1,000	1,000	0
3116 New Equipment	500	500	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

42

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
3150 Sports Equipment	750	750	0
3154 Postage	50	50	0
3158 Vending Machines	3,500	3,500	0
3178 Stationery	200	200	0
3186 Photocopying	70	100	30
3188 Telephones	2,320	2,320	0
3202 Cash Collections	400	400	0
3506 Credit / Debit Card Charges	650	850	200
3554 Summer Scheme	6,700	6,700	0
3556 Special Events	350	350	0
6002 Fees	(40,500)	(42,530)	(2,030)
6080 Holiday Activity Scheme	(5,400)	(5,400)	0
6160 Vending Machines	(5,430)	(5,430)	0
	=====	=====	=====
Totals Glenmore Activity Centre - LCD	168,200	161,120	(7,080)
04323 Kilmakee Activity Centre - LCD			
0010 Salaries	147,620	141,680	(5,940)
0013 Salary Overtime	5,910	5,910	0
0032 Average Holiday Pay	590	630	40
0050 Casual Staff/Coaches	2,000	23,360	21,360
0180 Uniforms/Corporate Clothing	500	0	(500)
1040 Electricity	8,560	6,420	(2,140)
1050 Gas	18,220	13,670	(4,550)
1070 Water	850	850	0
1080 Maintenance Materials	1,400	1,470	70
1140 Maintenance Contracts	1,800	1,800	0
1160 Cleaning Contracts	4,000	4,000	0
1310 Materials	1,000	1,050	50
1350 Performance Rights Society Fee	750	950	200

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

43**ESTIMATES 2024/ 2025**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
2140 Travel & Subsistence	150	150	0
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	180	180	0
3188 Telephones	1,470	1,470	0
3202 Cash Collections	600	600	0
3506 Credit / Debit Card Charges	500	750	250
3554 Summer Scheme	1,800	1,800	0
3556 Special Events	350	350	0
6002 Fees	(22,500)	(23,630)	(1,130)
6080 Holiday Activity Scheme	(1,000)	(1,050)	(50)
6160 Vending Machines	(3,100)	(3,100)	0
	=====	=====	=====
Totals Kilmakee Activity Centre - LCD	176,510	184,170	7,660
04333 Lagan Park, Dromara			
1040 Electricity	3,550	2,660	(890)
1060 Oil	1,500	1,500	0
1070 Water	550	550	0
6016 Outdoor Facilities	(1,200)	(2,000)	(800)
	=====	=====	=====
Totals Lagan Park, Dromara	4,400	2,710	(1,690)
04343 Lisburn Leisure Park - LCD			
1200 Security Contracts	18,000	18,000	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

44

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
1420 General Expenses	4,000	4,000	0
3158 Vending Machines	300	300	0
6000 Rental Income	(1,000)	(1,050)	(50)
6016 Outdoor Facilities	(60,000)	(63,000)	(3,000)
6160 Vending Machines	(500)	(500)	0
	=====	=====	=====
Totals Lisburn Leisure Park - LCD	(39,200)	(42,250)	(3,050)
04353 Ballybeen Sports Hub			
6016 Outdoor Facilities	0	(1,000)	(1,000)
	=====	=====	=====
Totals Ballybeen Sports Hub	0	(1,000)	(1,000)
04363 Ballymacash PF Rushmore - LCD			
6000 Rental Income	(2,000)	(2,000)	0
	=====	=====	=====
Totals Ballymacash PF Rushmore - LCD	(2,000)	(2,000)	0
04383 Barbour PF - LCD			
1020 Rent	120	120	0
1040 Electricity	1,970	1,480	(490)
1070 Water	1,100	1,000	(100)
6016 Outdoor Facilities	(6,500)	(6,500)	0
	=====	=====	=====
Totals Barbour PF - LCD	(3,310)	(3,900)	(590)
04403 Queen Elizabeth II PF			
1040 Electricity	1,670	1,250	(420)
1050 Gas	1,710	1,280	(430)
1070 Water	1,100	1,000	(100)
6016 Outdoor Facilities	(4,000)	(4,000)	0
	=====	=====	=====
Totals Queen Elizabeth II PF	480	(470)	(950)

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:16

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
04423 Laurelhill Dual Use - LCD			
1040 Electricity	5,300	3,980	(1,320)
1140 Maintenance Contracts	31,800	31,800	0
1420 General Expenses	600	600	0
6016 Outdoor Facilities	(9,000)	(9,000)	0
6160 Vending Machines	(90)	(90)	0
	=====	=====	=====
Totals Laurelhill Dual Use - LCD	28,610	27,290	(1,320)
04463 Drumbo Village PF - LCD			
1040 Electricity	1,370	1,030	(340)
1070 Water	390	390	0
6016 Outdoor Facilities	(1,000)	(1,000)	0
	=====	=====	=====
Totals Drumbo Village PF - LCD	760	420	(340)
04503 Aghalee PF - LCD			
1040 Electricity	470	350	(120)
6016 Outdoor Facilities	(1,000)	(1,000)	0
	=====	=====	=====
Totals Aghalee PF - LCD	(530)	(650)	(120)
04513 Scout Field			
6000 Rental Income	(1,000)	(1,000)	0
	=====	=====	=====
Totals Scout Field	(1,000)	(1,000)	0
04523 Seycon Park PF - LCD			
1040 Electricity	1,980	1,490	(490)
1070 Water	660	660	0
6000 Rental Income	(2,000)	(2,000)	0
	=====	=====	=====
Totals Seycon Park PF - LCD	640	150	(490)

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
04533 Hillsborough Forest Park			
0030 Two Weekly Wages	75,430	72,110	(3,320)
1040 Electricity	2,820	2,120	(700)
1070 Water	720	0	(720)
1165 Cleaning Materials & Equipment	1,200	1,260	60
1200 Security Contracts	18,450	23,500	5,050
1310 Materials	30,000	31,500	1,500
3118 Safety Equipment	1,880	1,880	0
3122 Plant Hire	1,000	1,000	0
6334 Mobile Trader	(16,500)	(43,200)	(26,700)
	=====	=====	=====
Totals Hillsborough Forest Park	115,000	90,170	(24,830)
04543 Glenmore PF - LCD			
6016 Outdoor Facilities	(2,000)	(3,000)	(1,000)
	=====	=====	=====
Totals Glenmore PF - LCD	(2,000)	(3,000)	(1,000)
04553 Aberdelghy Golf Course			
0030 Two Weekly Wages	193,110	222,220	29,110
0032 Average Holiday Pay	1,980	2,120	140
0033 Two weekly overtime	19,750	19,750	0
1070 Water	4,400	4,400	0
1310 Materials	51,000	53,550	2,550
4060 Agency Costs	17,190	18,390	1,200
	=====	=====	=====
Totals Aberdelghy Golf Course	287,430	320,430	33,000
04583 Kirkwoods Road PF - LCD			
1020 Rent	3,000	3,000	0
6000 Rental Income	(1,200)	(1,200)	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

47

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u> =====	<u>2024/2025</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals Kirkwoods Road PF - LCD	1,800	1,800	0
04593 Lough Moss - Pitches - LCD			
6016 Outdoor Facilities	(13,000)	(13,000)	0
6334 Mobile Trader	0	(3,000)	(3,000)
	=====	=====	=====
Totals Lough Moss - Pitches - LCD	(13,000)	(16,000)	(3,000)
04613 Aberdelghy Golf Course Clubhouse - LCD			
0160 Golf Professional - Green Fees	20,000	20,000	0
0170 Golf Professional - Retainer	15,000	15,000	0
1040 Electricity	17,860	13,400	(4,460)
1050 Gas	9,400	7,050	(2,350)
1070 Water	300	300	0
1080 Maintenance Materials	1,500	1,580	80
1140 Maintenance Contracts	2,500	2,500	0
1200 Security Contracts	19,000	19,000	0
1310 Materials	1,000	1,050	50
2130 Golf Buggy Hire	6,480	6,480	0
3060 Marketing & Development	2,500	2,500	0
3074 Insurance All Other	2,700	3,090	390
3116 New Equipment	1,000	1,000	0
3178 Stationery	500	500	0
3188 Telephones	1,490	1,490	0
3202 Cash Collections	250	250	0
3506 Credit / Debit Card Charges	1,000	2,000	1,000
6024 Green Fee Income	(60,000)	(72,000)	(12,000)
6026 Golf Course Fees	(160,000)	(200,000)	(40,000)
6032 Golf Buggy Hire	(6,480)	(6,480)	0
6131 Income - Utilities	(1,200)	(1,200)	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

48

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
6268 Letting of Units	(1,400)	(2,400)	(1,000)
	=====	=====	=====
Totals Aberdelghy Golf Course Clubhouse - LCD	(126,600)	(184,890)	(58,290)
04633 Barbour Park Bowling - LCD			
1040 Electricity	1,920	1,440	(480)
1070 Water	2,750	1,500	(1,250)
6018 Bowling Green Hire	(2,630)	(2,690)	(60)
	=====	=====	=====
Totals Barbour Park Bowling - LCD	2,040	250	(1,790)
04643 Hill Street PF - LCD			
1200 Security Contracts	5,020	5,400	380
	=====	=====	=====
Totals Hill Street PF - LCD	5,020	5,400	380
04653 Moira Demesne PF - LCD			
0030 Two Weekly Wages	79,970	74,330	(5,640)
0032 Average Holiday Pay	750	800	50
0033 Two weekly overtime	7,500	7,500	0
1040 Electricity	5,840	4,380	(1,460)
1050 Gas	4,700	3,530	(1,170)
1070 Water	4,730	2,500	(2,230)
6016 Outdoor Facilities	(2,500)	(2,500)	0
6334 Mobile Trader	(5,400)	(8,400)	(3,000)
	=====	=====	=====
Totals Moira Demesne PF - LCD	95,590	82,140	(13,450)
04663 Wallace Park PF - LCD			
0010 Salaries	68,850	72,940	4,090
0030 Two Weekly Wages	75,430	72,720	(2,710)
0032 Average Holiday Pay	750	800	50
0033 Two weekly overtime	7,500	7,500	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

49

ESTIMATES 2024/ 2025

		<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
		<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
1040	Electricity	48,060	36,050	(12,010)
1050	Gas	7,680	5,760	(1,920)
1070	Water	4,400	4,400	0
3158	Vending Machines	100	100	0
3622	Tennis Management	8,000	8,000	0
6016	Outdoor Facilities	(5,500)	(5,500)	0
6130	Income	(9,000)	0	9,000
6160	Vending Machines	(160)	(800)	(640)
6334	Mobile Trader	(19,500)	(21,400)	(1,900)
		=====	=====	=====
Totals	Wallace Park PF - LCD	186,610	180,570	(6,040)
04693	Castle Gardens - LCD			
0030	Two Weekly Wages	79,970	76,780	(3,190)
1040	Electricity	11,310	8,480	(2,830)
1070	Water	2,200	2,600	400
		=====	=====	=====
Totals	Castle Gardens - LCD	93,480	87,860	(5,620)
04723	Maintained Open Spaces - LCD			
0030	Two Weekly Wages	384,880	357,900	(26,980)
0032	Average Holiday Pay	3,840	4,110	270
0033	Two weekly overtime	38,370	38,370	0
1040	Electricity	4,000	3,000	(1,000)
1140	Maintenance Contracts	60,480	60,480	0
1250	Transport & Plant	20,000	20,000	0
1310	Materials	98,500	103,430	4,930
2000	Fuel	16,800	13,440	(3,360)
3118	Safety Equipment	22,500	22,500	0
3188	Telephones	4,500	3,700	(800)
3254	Contributions	7,500	7,500	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

50**ESTIMATES 2024/ 2025**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3314 Horticultural Supplies	218,750	218,750	0
3322 Traffic Management	31,250	31,250	0
6021 Pich Maint. Income (Internal)	(21,000)	(21,420)	(420)
6130 Income	(42,000)	(40,000)	2,000
	=====	=====	=====
Totals Maintained Open Spaces - LCD	848,370	823,010	(25,360)
04743 DIIB - Central Support - LCD			
0010 Salaries	507,930	485,670	(22,260)
0013 Salary Overtime	18,520	18,520	0
0014 Plant Staff Payroll Monthly	233,690	245,270	11,580
0016 Plant Staff Two Weekly Payroll	210,060	216,230	6,170
0017 Salary Overtime - Plant	34,170	34,170	0
0030 Two Weekly Wages	130,850	83,200	(47,650)
0032 Average Holiday Pay	1,850	1,980	130
0034 Two Weekly Overtime - Plant	43,970	43,970	0
0050 Casual Staff/Coaches	0	129,610	129,610
0180 Uniforms/Corporate Clothing	7,000	7,500	500
1040 Electricity	699,070	524,300	(174,770)
1050 Gas	254,920	171,190	(83,730)
1110 Fixed Plant R&M Materials	3,000	3,150	150
1130 Ground R&M Materials	5,000	5,250	250
1140 Maintenance Contracts	23,000	28,000	5,000
1165 Cleaning Materials & Equipment	12,000	12,600	600
1200 Security Contracts	8,500	8,500	0
1280 Bulky Refuse Disposal	6,000	6,000	0
1350 Performance Rights Society Fee	13,000	13,000	0
1370 Office Equipment	3,000	3,000	0
1400 Service Agreements	98,500	122,000	23,500
1490 Furniture & Fittings	3,500	3,500	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

51

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
1500 Reactive Maintenance & Remedial Works	50,000	55,000	5,000
2140 Travel & Subsistence	5,000	5,000	0
3004 Room Charges	500	500	0
3006 Promotional Items/Merchandise	3,000	3,000	0
3008 Promotions & Marketing	36,000	36,000	0
3036 Internet/Web Costs	5,500	5,500	0
3049 Entertainment Licence	600	600	0
3064 IT Costs	2,000	2,000	0
3154 Postage	300	300	0
3178 Stationery	2,700	2,700	0
3180 Credit Card Charges	12,500	15,500	3,000
3186 Photocopying	970	1,250	280
3188 Telephones	13,640	13,640	0
3202 Cash Collections	3,500	3,500	0
3546 Other Expenditure	2,000	2,000	0
3554 Summer Scheme	5,000	17,000	12,000
4080 DJ Fees	40,000	55,000	15,000
6008 Hire of Facilities	(2,000)	(2,100)	(100)
6056 Escapade HQ	(6,000)	(6,000)	0
6080 Holiday Activity Scheme	0	(17,000)	(17,000)
6106 Clip 'n' Climb	(4,000)	(6,000)	(2,000)
6128 Other Income	(1,200)	(1,260)	(60)
6156 Central Support - Video Income	(18,000)	(18,000)	0
6272 Cafe Rental/Electric	0	(12,000)	(12,000)
	=====	=====	=====
Totals DIIB - Central Support - LCD	2,469,540	2,322,740	(146,800)
04773 DIIB Ice Rink - LCD			
0030 Two Weekly Wages	319,650	208,920	(110,730)
0032 Average Holiday Pay	1,120	1,200	80

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

52**ESTIMATES 2024/ 2025**

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
0033 Two weekly overtime	11,230	11,230	0
0050 Casual Staff/Coaches	0	134,750	134,750
1070 Water	35,000	35,000	0
1110 Fixed Plant R&M Materials	3,000	3,150	150
1140 Maintenance Contracts	8,000	10,000	2,000
1500 Reactive Maintenance & Remedial Works	5,000	7,500	2,500
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	2,000	2,000	0
3546 Other Expenditure	1,000	1,000	0
4000 Instructors Fees	8,500	8,500	0
6050 Franchise Income	(35,000)	(36,750)	(1,750)
6092 Skating	(615,000)	(645,750)	(30,750)
6094 Ice Skating Clubs	(110,000)	(115,500)	(5,500)
6096 Skating Instructors Course	(60,000)	(63,000)	(3,000)
6113 Birthday Parties	(3,000)	(3,150)	(150)
6128 Other Income	(7,500)	(7,880)	(380)
6144 Lockers	(6,000)	(6,300)	(300)
6170 Ice Rink - Soft Drinks	(55,000)	(57,750)	(2,750)
6182 Ice Rink - Crisps Vending	(25,000)	(26,250)	(1,250)
6196 Ice Rink - Confectionary Vending	(10,000)	(10,500)	(500)
6212 Ice Rink - Hot Drinks Vending	(3,000)	(3,000)	0
	=====	=====	=====
Totals DIIB Ice Rink - LCD	(466,000)	(483,580)	(17,580)
04783 DIIB Ten Pin Bowling - LCD			
0010 Salaries	45,960	49,060	3,100
0013 Salary Overtime	3,180	3,180	0
0030 Two Weekly Wages	211,660	126,910	(84,750)

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
0032 Average Holiday Pay	1,590	1,700	110
0033 Two weekly overtime	12,720	12,720	0
0050 Casual Staff/Coaches	0	100,710	100,710
1110 Fixed Plant R&M Materials	20,000	21,000	1,000
1140 Maintenance Contracts	1,480	2,000	520
1400 Service Agreements	1,000	1,000	0
1500 Reactive Maintenance & Remedial Works	5,000	5,250	250
3152 Boots/Laces Repairs/Replacements	1,500	1,500	0
3158 Vending Machines	35,000	45,000	10,000
3546 Other Expenditure	500	500	0
6100 Ten Pin - Day Sessions	(450,000)	(400,000)	50,000
6113 Birthday Parties	(4,000)	(4,000)	0
6152 Ten Pin Bowling - Video Income	(10,000)	(10,000)	0
6172 Bowling - Soft Drinks	(39,250)	(47,000)	(7,750)
6184 Bowling - Crisps Vending	(7,100)	(8,000)	(900)
6198 Bowling - Confectionary Vending	(7,000)	(9,000)	(2,000)
6214 Bowling - Hot Drinks Vending	(900)	(900)	0
	=====	=====	=====
Totals DIIB Ten Pin Bowling - LCD	(178,660)	(108,370)	70,290
04793 Indianaland - LCD			
0030 Two Weekly Wages	249,840	228,070	(21,770)
0032 Average Holiday Pay	610	650	40
0033 Two weekly overtime	6,150	6,150	0
0050 Casual Staff/Coaches	0	32,750	32,750
1110 Fixed Plant R&M Materials	1,500	1,580	80
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

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3546 Other Expenditure	300	300	0
6008 Hire of Facilities	(140,000)	(147,000)	(7,000)
6009 Party Income	(8,000)	(8,400)	(400)
6154 Indianaland - Video Income	(1,500)	(1,580)	(80)
6174 Indianaland - Soft Drinks	(14,500)	(15,230)	(730)
6186 Indianaland - Crisps Vending	(4,500)	(4,730)	(230)
6200 Indianaland - Confectionary Vending	(10,500)	(11,030)	(530)
6210 Indianaland - Hot Drinks Vending	(1,500)	(1,580)	(80)
	=====	=====	=====
Totals Indianaland - LCD	114,100	116,150	2,050
04803 Corporate Vending - LCD			
0010 Salaries	71,580	95,700	24,120
0013 Salary Overtime	11,230	0	(11,230)
0032 Average Holiday Pay	1,120	1,200	80
2140 Travel & Subsistence	300	300	0
3158 Vending Machines	110,000	120,000	10,000
3188 Telephones	150	150	0
3506 Credit / Debit Card Charges	0	8,000	8,000
3546 Other Expenditure	400	400	0
6128 Other Income	(3,000)	(3,150)	(150)
6130 Income	(2,500)	(3,000)	(500)
6164 Hanwood - Soft Drinks	(2,000)	(2,000)	0
6207 Hanwood - Confectionary Vending	(1,500)	(1,500)	0
6468 Recoupment - Vending Stock	(185,000)	(200,000)	(15,000)
	=====	=====	=====
Totals Corporate Vending - LCD	780	16,100	15,320
04813 Dundonald Leis Pk 2 - C/van Pk - LCD			
0030 Two Weekly Wages	67,090	33,900	(33,190)
0032 Average Holiday Pay	320	340	20

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

55

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
0033 Two weekly overtime	3,250	3,250	0
0050 Casual Staff/Coaches	0	33,900	33,900
1030 Rates	490	510	20
1040 Electricity	7,310	5,480	(1,830)
1070 Water	1,350	1,350	0
1130 Ground R&M Materials	5,000	5,250	250
1140 Maintenance Contracts	1,500	1,500	0
1500 Reactive Maintenance & Remedial Works	1,500	1,500	0
3008 Promotions & Marketing	2,000	2,200	200
3188 Telephones	1,000	1,000	0
3546 Other Expenditure	1,000	1,000	0
6110 Adventure Golf	(5,000)	(5,000)	0
6262 Hair Dryer/Equipment	(1,000)	(1,050)	(50)
6266 Site Rental	(75,000)	(110,000)	(35,000)
	=====	=====	=====
Totals Dundonald Leis Pk 2 - C/van Pk - LCD	10,810	(24,870)	(35,680)
04823 Lough Moss Leisure Centre - LCD			
0010 Salaries	605,130	616,940	11,810
0013 Salary Overtime	18,600	18,600	0
0030 Two Weekly Wages	66,130	67,810	1,680
0032 Average Holiday Pay	2,840	3,040	200
0033 Two weekly overtime	9,830	9,830	0
0050 Casual Staff/Coaches	0	29,690	29,690
0180 Uniforms/Corporate Clothing	800	800	0
1030 Rates	500	320	(180)
1040 Electricity	69,820	52,370	(17,450)
1050 Gas	60,750	45,560	(15,190)
1070 Water	7,500	7,500	0
1140 Maintenance Contracts	15,000	15,000	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

56**ESTIMATES 2024/ 2025**

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
1165 Cleaning Materials & Equipment	3,500	3,680	180
1350 Performance Rights Society Fee	6,000	6,000	0
1370 Office Equipment	500	500	0
1400 Service Agreements	15,000	15,000	0
1490 Furniture & Fittings	1,200	1,200	0
1500 Reactive Maintenance & Remedial Works	14,500	14,500	0
2140 Travel & Subsistence	150	150	0
3004 Room Charges	50	50	0
3008 Promotions & Marketing	6,000	6,000	0
3049 Entertainment Licence	800	800	0
3064 IT Costs	4,000	4,000	0
3150 Sports Equipment	5,000	5,000	0
3154 Postage	100	100	0
3158 Vending Machines	6,000	6,000	0
3160 Catering Materials	800	840	40
3178 Stationery	260	260	0
3186 Photocopying	150	150	0
3188 Telephones	7,530	7,530	0
3202 Cash Collections	850	850	0
3208 Medical Kits	450	450	0
3546 Other Expenditure	800	800	0
3554 Summer Scheme	12,000	12,000	0
3702 Alarm Activations (Security Response)	250	250	0
6008 Hire of Facilities	(22,500)	(23,630)	(1,130)
6010 Sports Hall Income	(18,000)	(18,900)	(900)
6012 Squash Courts	(2,100)	(2,210)	(110)
6022 Artificial Pitch	(800)	(840)	(40)
6038 Coached Activities	(1,200)	(1,260)	(60)
6104 Kids Club	(18,500)	(19,430)	(930)

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

57

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
6113 Birthday Parties	(3,500)	(3,680)	(180)
6142 NIE Energy Income	(10,000)	(10,000)	0
6160 Vending Machines	(9,300)	(9,300)	0
6228 Gym Memberships	(9,000)	(9,450)	(450)
	=====	=====	=====
Totals Lough Moss Leisure Centre - LCD	847,890	854,870	6,980
04853 CHGC Clubhouse - LCD			
0010 Salaries	163,240	140,420	(22,820)
0013 Salary Overtime	11,920	11,920	0
0030 Two Weekly Wages	56,630	29,270	(27,360)
0032 Average Holiday Pay	1,190	1,270	80
0050 Casual Staff/Coaches	0	80,720	80,720
0160 Golf Professional - Green Fees	20,100	20,100	0
0180 Uniforms/Corporate Clothing	300	300	0
1040 Electricity	41,650	31,240	(10,410)
1050 Gas	12,000	9,000	(3,000)
1070 Water	2,000	6,200	4,200
1110 Fixed Plant R&M Materials	800	840	40
1140 Maintenance Contracts	15,000	17,000	2,000
1165 Cleaning Materials & Equipment	300	320	20
1350 Performance Rights Society Fee	150	600	450
1400 Service Agreements	35,000	35,000	0
1490 Furniture & Fittings	600	600	0
1500 Reactive Maintenance & Remedial Works	10,000	10,000	0
2130 Golf Buggy Hire	6,480	6,480	0
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

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

58

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
3060 Marketing & Development	15,000	15,000	0
3064 IT Costs	1,000	1,000	0
3074 Insurance All Other	2,250	3,130	880
3104 Retail Stock	7,500	12,000	4,500
3150 Sports Equipment	350	350	0
3154 Postage	150	150	0
3158 Vending Machines	5,000	5,000	0
3178 Stationery	300	1,500	1,200
3186 Photocopying	290	290	0
3188 Telephones	1,470	8,000	6,530
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)	(1,580)	(80)
6026 Golf Course Fees	(75,000)	(78,750)	(3,750)
6032 Golf Buggy Hire	(6,480)	(6,800)	(320)
6034 Golf Trolley Hire	(3,500)	(3,680)	(180)
6042 Membership/Subscription	(240,000)	(300,000)	(60,000)
6046 Sale of Goods	(12,500)	(18,000)	(5,500)
6178 Golf Club - Soft Drinks	(7,750)	(8,140)	(390)
	=====	=====	=====
Totals CHGC Clubhouse - LCD	69,290	36,100	(33,190)
04863 Castlereagh Hills Golf Course - LCD			
0030 Two Weekly Wages	268,550	220,360	(48,190)
0032 Average Holiday Pay	1,970	2,110	140
0033 Two weekly overtime	19,750	19,750	0
1040 Electricity	6,230	4,670	(1,560)
1070 Water	6,050	2,000	(4,050)

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
1200 Security Contracts	2,510	2,510	0
1230 Hire Plant & Equipment	5,000	5,000	0
1310 Materials	56,500	59,330	2,830
3116 New Equipment	15,000	15,000	0
	=====	=====	=====
Totals Castlereagh Hills Golf Course - LCD	381,560	330,730	(50,830)
04873 Sports Turf - OSU - LCD			
0030 Two Weekly Wages	342,300	334,110	(8,190)
0032 Average Holiday Pay	1,470	1,570	100
0033 Two weekly overtime	14,690	14,690	0
1310 Materials	150,000	157,500	7,500
3128 Black Bags	1,000	1,000	0
3188 Telephones	3,920	3,920	0
	=====	=====	=====
Totals Sports Turf - OSU - LCD	513,380	512,790	(590)
04903 Hydebank - LCD			
1040 Electricity	2,510	1,880	(630)
1050 Gas	7,570	5,680	(1,890)
1070 Water	4,950	3,000	(1,950)
1200 Security Contracts	5,020	5,400	380
6016 Outdoor Facilities	(8,000)	(8,000)	0
6160 Vending Machines	0	(100)	(100)
6334 Mobile Trader	0	(1,440)	(1,440)
	=====	=====	=====
Totals Hydebank - LCD	12,050	6,420	(5,630)
04913 Moat Park - LCD			
0030 Two Weekly Wages	79,970	76,780	(3,190)
0032 Average Holiday Pay	750	800	50
0033 Two weekly overtime	7,500	7,500	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

60

ESTIMATES 2024/ 2025

		<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
		<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
1040	Electricity	6,030	4,520	(1,510)
1050	Gas	4,800	3,600	(1,200)
1070	Water	4,620	3,000	(1,620)
6016	Outdoor Facilities	(7,000)	(6,000)	1,000
		=====	=====	=====
Totals	Moat Park - LCD	96,670	90,200	(6,470)
04933	Cairnshill - LCD			
1040	Electricity	1,680	1,260	(420)
1070	Water	1,540	400	(1,140)
6016	Outdoor Facilities	(940)	(940)	0
		=====	=====	=====
Totals	Cairnshill - LCD	2,280	720	(1,560)
04943	Billy Neill Country Park			
1040	Electricity	25,390	19,040	(6,350)
1050	Gas	25,000	18,750	(6,250)
1070	Water	10,890	9,000	(1,890)
3158	Vending Machines	2,500	2,500	0
6016	Outdoor Facilities	(23,500)	(23,500)	0
6130	Income	(6,500)	(6,500)	0
6160	Vending Machines	(3,500)	(3,500)	0
6334	Mobile Trader	(7,200)	(5,400)	1,800
		=====	=====	=====
Totals	Billy Neill Country Park	23,080	10,390	(12,690)
04963	Dungoyne Bowling Green- LCD			
6018	Bowling Green Hire	(2,980)	(1,000)	1,980
		=====	=====	=====
Totals	Dungoyne Bowling Green- LCD	(2,980)	(1,000)	1,980
04983	CSAW			
0010	Salaries	37,790	40,510	2,720

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
2140 Travel & Subsistence	1,000	1,000	0
3004 Room Charges	1,450	1,450	0
3060 Marketing & Development	1,500	1,500	0
3563 PHA Funded Expenditure	26,560	26,560	0
3659 Baby Classes	5,000	5,000	0
3660 First Aid Project	800	800	0
3661 Shake a Leg Project	6,000	6,000	0
6002 Fees	(2,500)	(2,500)	0
6404 Grant Funding	(26,560)	(27,500)	(940)
	=====	=====	=====
Totals CSAW	51,040	52,820	1,780
05003 Lisburn Rec. P F			
6000 Rental Income	(2,000)	(2,000)	0
6016 Outdoor Facilities	(4,500)	(3,750)	750
	=====	=====	=====
Totals Lisburn Rec. P F	(6,500)	(5,750)	750
05023 Drumbo Stadium Car Park			
6000 Rental Income	(600)	(600)	0
	=====	=====	=====
Totals Drumbo Stadium Car Park	(600)	(600)	0
05043 Hilden Play Area			
1040 Electricity	120	90	(30)
	=====	=====	=====
Totals Hilden Play Area	120	90	(30)
05073 Grass Crews			
0010 Salaries	30,670	0	(30,670)
0030 Two Weekly Wages	379,880	364,560	(15,320)
0032 Average Holiday Pay	2,180	2,230	50
0033 Two weekly overtime	21,830	21,830	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u> =====	<u>2024/2025</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals Grass Crews	434,560	388,620	(45,940)
05083 Tractor Crews			
0030 Two Weekly Wages	164,330	158,880	(5,450)
0032 Average Holiday Pay	750	800	50
0033 Two weekly overtime	7,460	7,460	0
	=====	=====	=====
Totals Tractor Crews	172,540	167,140	(5,400)
05093 Grounds Maintenance Mgt Team			
0010 Salaries	333,310	317,300	(16,010)
0013 Salary Overtime	4,890	4,890	0
0030 Two Weekly Wages	0	37,010	37,010
0032 Average Holiday Pay	490	520	30
2140 Travel & Subsistence	6,000	5,000	(1,000)
	=====	=====	=====
Totals Grounds Maintenance Mgt Team	344,690	364,720	20,030
05113 Dungoyne Paths			
1040 Electricity	2,530	1,900	(630)
1070 Water	1,100	1,100	0
	=====	=====	=====
Totals Dungoyne Paths	3,630	3,000	(630)
	=====	=====	=====
Totals Recreation & Sport	9,266,020	7,912,830	(1,353,190)

Tourism

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			

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

63**ESTIMATES 2024/ 2025**

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
0032 Average Holiday Pay	680	730	50
0033 Two weekly overtime	6,780	6,780	0
1040 Electricity	1,300	980	(320)
1420 General Expenses	65,000	25,000	(40,000)
3122 Plant Hire	7,380	7,380	0
	=====	=====	=====
Totals Christmas Campaign - LCD	81,140	40,870	(40,270)
	=====	=====	=====
Totals Tourism	146,140	105,870	(40,270)

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

0030 Two Weekly Wages	94,180	98,750	4,570
1030 Rates	7,530	8,400	870
1040 Electricity	13,810	10,360	(3,450)
1050 Gas	19,120	14,340	(4,780)
1070 Water	1,280	1,000	(280)
1140 Maintenance Contracts	8,200	8,200	0
1310 Materials	1,300	1,370	70
3004 Room Charges	200	200	0
3038 TV Licenses	160	160	0
3074 Insurance All Other	6,910	7,280	370
3116 New Equipment	850	850	0
3154 Postage	200	100	(100)
3178 Stationery	650	650	0
3188 Telephones	1,830	1,500	(330)
3202 Cash Collections	250	250	0
3321 Gritting	870	870	0
3506 Credit / Debit Card Charges	200	200	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

64

ESTIMATES 2024/ 2025

		<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
		<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
6000	Rental Income	(20,000)	(26,000)	(6,000)
6190	Vending - Confectionary	(300)	0	300
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	126,640	117,880	(8,760)
08243	Satellite Com. Centres - Grants - LCD			
1140	Maintenance Contracts	16,370	16,370	0
1502	Pitch Maintenance	7,200	7,200	0
3188	Telephones	0	370	370
3222	Grants - Maghaberry	25,000	30,000	5,000
3223	Grant - 3D Youth Centre	8,000	12,000	4,000
3224	Grants - Lagan View E.C.	25,000	30,000	5,000
3225	Grants - Dungoyne	10,000	12,000	2,000
3226	Grants - Hillsborough	25,000	30,000	5,000
3227	Grants - Ballymacash	25,000	30,000	5,000
3233	Grants - Derriaghy PS	2,000	2,000	0
3241	Grants - Grove community transfer	25,000	0	(25,000)
3266	Grant Hillhall	5,000	6,000	1,000
3321	Gritting	3,600	3,600	0
		=====	=====	=====
Totals	Satellite Com. Centres - Grants - LCD	177,170	179,540	2,370
08263	Good Relations - LCD			
0010	Salaries	77,500	80,880	3,380
0070	Training Expenses	300	300	0
2140	Travel & Subsistence	1,250	500	(750)
3060	Marketing & Development	1,000	250	(750)
3074	Insurance All Other	2,040	2,040	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

65

ESTIMATES 2024/ 2025

		<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
		<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3248	Grant Aid	30,000	0	(30,000)
3688	Good Relations Programme	74,110	20,010	(54,100)
6422	Government Grants	(133,710)	(62,930)	70,780
		=====	=====	=====
Totals	Good Relations - LCD	52,490	41,050	(11,440)
08283	Community Development - LCD			
0010	Salaries	222,230	230,160	7,930
2140	Travel & Subsistence	5,000	5,000	0
3000	Publications	750	750	0
3004	Room Charges	200	200	0
3060	Marketing & Development	2,500	2,500	0
3074	Insurance All Other	7,700	8,110	410
3154	Postage	100	100	0
3178	Stationery	750	750	0
3186	Photocopying	860	860	0
3188	Telephones	3,530	2,500	(1,030)
3238	Grants - CAB	268,870	263,480	(5,390)
3260	Mayors Award for Volunteering	19,000	19,000	0
3567	Social Supermarket Expenditure	0	140,000	140,000
3574	CSP Programs	42,000	42,000	0
6404	Grant Funding	(339,840)	(473,420)	(133,580)
		=====	=====	=====
Totals	Community Development - LCD	233,650	241,990	8,340
08303	Comm. Group Grants - LCD			
3218	Grants - Christmas Grants	33,500	33,500	0
3236	Grants - Community Groups	165,000	265,000	100,000
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

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

ESTIMATES 2024/ 2025

		<u>2023/2024</u> <u>Estimate</u> =====	<u>2024/2025</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals	Comm. Group Grants - LCD	245,220	345,220	100,000
08333	Peace 4			
0010	Salaries	61,460	63,270	1,810
1190	Overheads	15,750	15,750	0
2140	Travel & Subsistence	7,350	7,350	0
3278	Project Costs	90,000	90,000	0
6422	Government Grants	(85,000)	(85,000)	0
		=====	=====	=====
Totals	Peace 4	89,560	91,370	1,810
08343	Community Events - LCD			
3007	Infrastructure Events Support	10,000	10,000	0
3360	Park Life - Castle Gardens	0	10,000	10,000
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	50,000	50,000	0
6130	Income	(100)	(1,000)	(900)
		=====	=====	=====
Totals	Community Events - LCD	109,900	119,000	9,100
08383	Moneyreagh Community Centre - LCD			
0030	Two Weekly Wages	87,650	84,420	(3,230)
1040	Electricity	10,270	7,700	(2,570)
1060	Oil	5,000	5,000	0
1070	Water	1,700	1,600	(100)
1140	Maintenance Contracts	4,360	4,360	0
1160	Cleaning Contracts	14,900	14,900	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

67

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
1165 Cleaning Materials & Equipment	500	530	30
1200 Security Contracts	250	250	0
1270 Health & Safety Inspections	180	180	0
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	6,360	5,000	(1,360)
3202 Cash Collections	200	200	0
3321 Gritting	930	930	0
3546 Other Expenditure	250	250	0
6000 Rental Income	0	(300)	(300)
6008 Hire of Facilities	(15,000)	(17,000)	(2,000)
6160 Vending Machines	(650)	(900)	(250)
6452 Direct Programming	(1,500)	(1,500)	0
	=====	=====	=====
Totals Moneyreagh Community Centre - LCD	116,850	107,070	(9,780)
08403 Ballyoran Community Centre - LCD			
0030 Two Weekly Wages	63,610	70,050	6,440
1030 Rates	600	620	20
1040 Electricity	5,140	3,860	(1,280)
1050 Gas	9,260	6,950	(2,310)
1070 Water	1,500	700	(800)
1102 Building R&M Mats. Econ. Unit	1,500	0	(1,500)
1140 Maintenance Contracts	2,730	2,730	0
1165 Cleaning Materials & Equipment	2,000	2,100	100
1200 Security Contracts	200	200	0
1270 Health & Safety Inspections	180	180	0
1350 Performance Rights Society Fee	350	350	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

68

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
1490 Furniture & Fittings	200	200	0
3038 TV Licenses	160	160	0
3150 Sports Equipment	400	400	0
3178 Stationery	200	200	0
3188 Telephones	4,160	3,000	(1,160)
3202 Cash Collections	200	200	0
3321 Gritting	820	820	0
3546 Other Expenditure	250	250	0
6008 Hire of Facilities	(10,500)	(18,000)	(7,500)
6160 Vending Machines	(1,500)	(1,500)	0
6268 Letting of Units	(9,480)	(9,480)	0
6452 Direct Programming	(2,000)	(2,000)	0
	=====	=====	=====
Totals Ballyoran Community Centre - LCD	69,980	61,990	(7,990)
08423 Dungoyne Community Centre - LCD			
1040 Electricity	0	150	150
3188 Telephones	150	0	(150)
	=====	=====	=====
Totals Dungoyne Community Centre - LCD	150	150	0
08443 Enler Community Centre - LCD			
0030 Two Weekly Wages	76,100	77,340	1,240
1040 Electricity	10,510	7,880	(2,630)
1050 Gas	10,800	8,100	(2,700)
1070 Water	1,330	1,330	0
1100 Buildings R&M Materials	440	460	20
1140 Maintenance Contracts	380	380	0
1160 Cleaning Contracts	15,070	15,070	0
1165 Cleaning Materials & Equipment	400	420	20
1270 Health & Safety Inspections	180	180	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
1350 Performance Rights Society Fee	300	300	0
1370 Office Equipment	250	250	0
1380 Leasing	50,210	37,750	(12,460)
1400 Service Agreements	10,010	10,010	0
1490 Furniture & Fittings	350	350	0
3178 Stationery	200	200	0
3188 Telephones	2,560	1,500	(1,060)
3202 Cash Collections	200	200	0
3546 Other Expenditure	250	250	0
6008 Hire of Facilities	(15,000)	(27,000)	(12,000)
6160 Vending Machines	(750)	(750)	0
6452 Direct Programming	(500)	(500)	0
	=====	=====	=====
Totals Enler Community Centre - LCD	163,290	133,720	(29,570)
08503 Fac & Res - Comm Central Supp - LCD			
0010 Salaries	260,760	269,070	8,310
0180 Uniforms/Corporate Clothing	750	750	0
2060 Vehicle Repairs - Client	1,500	1,500	0
2140 Travel & Subsistence	2,600	2,600	0
3008 Promotions & Marketing	2,500	2,500	0
3638 Direct Programming	10,000	10,000	0
	=====	=====	=====
Totals Fac & Res - Comm Central Supp - LCD	278,110	286,420	8,310
	=====	=====	=====
Totals Community Services	1,663,010	1,725,400	62,390

Cemetery, Cremation & Mortuary

12073 Cemeteries

0030 Two Weekly Wages	308,030	282,260	(25,770)
0032 Average Holiday Pay	2,090	2,240	150

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
0033 Two weekly overtime	20,940	20,940	0
1040 Electricity	4,420	3,320	(1,100)
1070 Water	390	0	(390)
1140 Maintenance Contracts	100	1,500	1,400
1230 Hire Plant & Equipment	0	1,000	1,000
1250 Transport & Plant	11,000	11,000	0
3314 Horticultural Supplies	24,050	25,250	1,200
	=====	=====	=====
Totals Cemeteries	371,020	347,510	(23,510)
	=====	=====	=====
Totals Cemetery, Cremation & Mortuary	371,020	347,510	(23,510)

Public Conveniences

18043 H'borough Conven. - LCD			
1040 Electricity	1,370	1,030	(340)
1070 Water	1,100	1,100	0
	=====	=====	=====
Totals H'borough Conven. - LCD	2,470	2,130	(340)
	=====	=====	=====
Totals Public Conveniences	2,470	2,130	(340)

Community Planning

08523 Community Planning			
0010 Salaries	162,180	170,540	8,360
1370 Office Equipment	500	500	0
2140 Travel & Subsistence	500	350	(150)
3000 Publications	2,500	2,500	0
3004 Room Charges	3,000	3,000	0
3154 Postage	80	0	(80)
3186 Photocopying	110	110	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:17

71

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
3188 Telephones	480	360	(120)
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	181,790	189,800	8,010
	=====	=====	=====
Totals Community Planning	181,790	189,800	8,010

Economic Development**42093 Lagan Navigation Trust**

0010 Salaries	83,300	0	(83,300)
1040 Electricity	300	0	(300)
3076 Insurance - Buildings	1,630	0	(1,630)
3500 Audit Fees	1,750	0	(1,750)
3512 Subscriptions	600	0	(600)
6413 Council's Contribution	(60,000)	0	60,000
6422 Government Grants	(27,580)	0	27,580
	=====	=====	=====
Totals Lagan Navigation Trust	0	0	0
	=====	=====	=====
Totals Economic Development	0	0	0

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

0200 Pensions	17,060	19,500	2,440
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LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

72**ESTIMATES 2024/ 2025**

	<u>2023/2024</u> <u>Estimate</u> =====	<u>2024/2025</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals Pensions Cost - LCD	17,060	19,500	2,440
Totals Non Distributed Costs	17,060	19,500	2,440

Central Services to the Public**48103 Policing & Comm Safety Partnership - LCD**

0010	Salaries	187,730	195,450	7,720
0390	Member's Expenses	12,500	12,500	0
1190	Overheads	6,000	6,000	0
2140	Travel & Subsistence	3,820	3,820	0
2143	Members Travel Exp.	3,000	3,000	0
3074	Insurance All Other	1,860	1,950	90
3154	Postage	800	800	0
3178	Stationery	1,000	1,000	0
3182	Printing	1,500	1,500	0
3188	Telephones	1,000	1,000	0
3261	Youth Council Expenditure	7,000	7,000	0
3500	Audit Fees	1,000	1,000	0
3555	ASB Diversionary Programme	12,000	12,000	0
3609	Project Support Prog.	60,000	60,000	0
3610	Engaging with the Community	9,500	9,500	0
3611	Lisburn Safe	20,000	20,000	0
3613	Domestic + Sexual Violence	8,000	8,000	0
3614	Drug + Alcohol Related Violence	12,000	12,000	0
3617	Road Safety	14,000	14,000	0
3619	Burglary 4 Tier programme	12,000	12,000	0
3629	Participatory Budgeting	26,000	26,000	0
3637	Neighbourhood Watch	4,600	4,600	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3639 Hate Crime	3,000	3,000	0
3689 Cyber Crime	2,000	2,000	0
3690 Crime Prevention Initiatives	19,000	19,000	0
3691 Consultation / Engagement	2,000	2,000	0
3697 Raise awareness of the PCSP	3,000	3,000	0
3699 Pol Committee	3,000	3,000	0
6422 Government Grants	(201,076)	(201,080)	(4)
6426 Funding NIPB	(109,254)	(109,250)	4
	=====	=====	=====
Totals Policing & Comm Safety Partnership - LCD	126,980	134,790	7,810
	=====	=====	=====
Totals Central Services to the Public	126,980	134,790	7,810

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	78,505	78,000	(505)
1030 Rates	20,505	27,660	7,155
1040 Electricity	3,000	2,250	(750)
1070 Water	1,100	1,000	(100)
	=====	=====	=====
Totals P&A Accommodation	103,110	108,910	5,800

38233 Culture & Community HQ

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

ESTIMATES 2024/ 2025

		<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
		<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
0010	Salaries	128,580	133,880	5,300
2140	Travel & Subsistence	0	1,500	1,500
		=====	=====	=====
Totals	Culture & Community HQ	128,580	135,380	6,800
38253	Sports Services HQ			
0010	Salaries	508,590	518,160	9,570
2140	Travel & Subsistence	5,000	5,000	0
3188	Telephones	1,900	1,900	0
		=====	=====	=====
Totals	Sports Services HQ	515,490	525,060	9,570
38273	Parks & Amenities HQ			
0010	Salaries	469,460	482,890	13,430
0013	Salary Overtime	6,750	6,750	0
0032	Average Holiday Pay	1,310	1,400	90
0033	Two weekly overtime	6,390	6,390	0
0100	Conferences & Courses	1,000	1,000	0
0180	Uniforms/Corporate Clothing	1,000	1,000	0
0190	Membership - outside bodies	500	500	0
1140	Maintenance Contracts	84,000	84,000	0
1160	Cleaning Contracts	40,610	40,610	0
1165	Cleaning Materials & Equipment	14,000	14,700	700
1180	CCTV/Data Links	20,000	20,000	0
1200	Security Contracts	145,510	152,000	6,490
2140	Travel & Subsistence	6,000	4,500	(1,500)
3004	Room Charges	1,500	1,500	0
3060	Marketing & Development	10,000	10,000	0
3154	Postage	200	200	0
3178	Stationery	4,000	3,000	(1,000)
3186	Photocopying	2,000	0	(2,000)

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3188 Telephones	3,240	4,000	760
3439 Litter Picking	35,360	35,360	0
3506 Credit / Debit Card Charges	350	900	550
3568 General Projects	9,500	9,500	0
3702 Alarm Activations (Security Response)	5,000	2,500	(2,500)
3704 Contribution - Lagan Valley Reg. Park	66,060	67,000	940
4010 Contractor Payments	235,000	246,750	11,750
	=====	=====	=====
Totals Parks & Amenities HQ	1,168,740	1,196,450	27,710
38363 Leisure HQ - LCD			
0010 Salaries	187,630	199,360	11,730
0095 Eye Care Costs	80	80	0
2140 Travel & Subsistence	1,000	1,000	0
3004 Room Charges	300	300	0
3049 Entertainment Licence	2,500	2,500	0
3074 Insurance All Other	324,220	341,850	17,630
3186 Photocopying	320	320	0
3188 Telephones	800	800	0
3210 Special Projects	25,000	19,880	(5,120)
	=====	=====	=====
Totals Leisure HQ - LCD	541,850	566,090	24,240
38603 Woodland Trust (phase 2) Tree Fund			
0010 Salaries	84,730	89,060	4,330
1311 Woodland Restoration	30,000	0	(30,000)
1312 Tree Protection	32,480	0	(32,480)
1313 Native Tree Seeds	11,610	0	(11,610)
6130 Income	(158,820)	(89,060)	69,760
	=====	=====	=====
Totals Woodland Trust (phase 2) Tree Fund	0	0	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u> =====	<u>2024/2025</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals Reallocated Services	2,457,770	2,531,890	74,120
Totals Community Health & Wellbeing	16,356,970	15,125,950	(1,231,020)

Environmental Services

Cemetery, Cremation & Mortuary

12074 Cemeteries

0010 Salaries	81,330	85,680	4,350
3065 Memorial Repairs	1,000	1,000	0
3712 Other Local Authority	1,000	1,000	0
3713 Welfare Funeral Costs	1,250	1,250	0
6116 Sale of Graves	(100,000)	(100,000)	0
6118 Interments	(260,000)	(260,000)	0
6120 Memorials	(28,500)	(28,500)	0
6130 Income	(4,540)	(4,540)	0
	=====	=====	=====
Totals Cemeteries	(308,460)	(304,110)	4,350
	=====	=====	=====
Totals Cemetery, Cremation & Mortuary	(308,460)	(304,110)	4,350

Environmental Health

14024 Food Control - EVS

0010 Salaries	279,280	288,550	9,270
2140 Travel & Subsistence	9,000	9,000	0
3116 New Equipment	890	890	0
3126 Protective clothing & PPE	300	300	0
3692 Sampling	35,000	35,000	0
6338 Fixed Penalties	0	(150)	(150)
6339 Re- Rating Fees	(1,500)	(1,750)	(250)

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

77

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
6422 Government Grants	(74,180)	(74,180)	0
	=====	=====	=====
Totals Food Control - EVS	248,790	257,660	8,870
14044 Pollution Control - EVS			
0010 Salaries	191,320	208,350	17,030
2140 Travel & Subsistence	7,000	7,000	0
3126 Protective clothing & PPE	100	100	0
3527 Radiation Monitoring	9,930	9,930	0
3692 Sampling	13,530	16,520	2,990
4045 Contribution to Salary Costs	13,500	14,450	950
6304 Licensing Fees	(21,500)	(21,500)	0
6323 Radiation Sampling Income	(8,730)	(9,030)	(300)
6422 Government Grants	(4,280)	(4,230)	50
	=====	=====	=====
Totals Pollution Control - EVS	200,870	221,590	20,720
14064 Pest Control - EVS			
0010 Salaries	54,180	51,800	(2,380)
2140 Travel & Subsistence	1,500	1,000	(500)
3126 Protective clothing & PPE	200	200	0
3342 Insecticides/Rodenticides	1,200	1,200	0
6296 Pest Control Income	(8,000)	(10,000)	(2,000)
	=====	=====	=====
Totals Pest Control - EVS	49,080	44,200	(4,880)
14084 Environmental Health - EVS			
0010 Salaries	301,040	321,400	20,360
3004 Room Charges	300	300	0
3008 Promotions & Marketing	4,000	4,000	0
3126 Protective clothing & PPE	400	400	0
3154 Postage	9,550	8,000	(1,550)

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3178 Stationery	5,750	5,750	0
3186 Photocopying	1,290	1,290	0
3188 Telephones	10,800	9,000	(1,800)
3496 Consultants	1,460	1,460	0
3506 Credit / Debit Card Charges	8,000	8,000	0
3512 Subscriptions	16,440	17,260	820
3520 Contributions	0	82,220	82,220
	=====	=====	=====
Totals Environmental Health - EVS	359,030	459,080	100,050
14094 Health & Wellbeing			
0010 Salaries	174,040	188,870	14,830
2140 Travel & Subsistence	7,000	6,000	(1,000)
3116 New Equipment	2,000	1,000	(1,000)
3126 Protective clothing & PPE	200	200	0
3210 Special Projects	3,000	4,000	1,000
4040 Contribution to Home Safety Officer	30,000	30,000	0
6310 FPN Smoking	(60)	(60)	0
6460 Recoup of Payroll	(19,000)	(20,000)	(1,000)
	=====	=====	=====
Totals Health & Wellbeing	197,180	210,010	12,830
14104 Health & Safety - EVS			
0010 Salaries	284,517	297,200	12,683
2140 Travel & Subsistence	7,500	7,500	0
3126 Protective clothing & PPE	300	300	0
3340 Fixed Penalty Exp.	100	100	0
4045 Contribution to Salary Costs	61,463	66,600	5,137
6294 Health/Safety Income	(1,000)	(1,000)	0
6460 Recoup of Payroll	(54,300)	(61,050)	(6,750)

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

ESTIMATES 2024/ 2025

		<u>2023/2024</u> <u>Estimate</u> =====	<u>2024/2025</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals	Health & Safety - EVS	298,580	309,650	11,070
14114 N I Environment Agency				
0010	Salaries	344,940	359,090	14,150
2140	Travel & Subsistence	300	300	0
6458	Recoup of Payroll - NIEA	(345,240)	(359,390)	(14,150)
		=====	=====	=====
Totals	N I Environment Agency	0	0	0
14124 Control of Dogs - EVS				
0010	Salaries	192,860	206,400	13,540
2140	Travel & Subsistence	500	500	0
3116	New Equipment	2,000	2,550	550
3126	Protective clothing & PPE	1,500	1,500	0
3210	Special Projects	8,000	8,000	0
3348	Kennelling	2,500	7,000	4,500
3354	Veterinary Services	200	200	0
3498	Out of Hours Service	12,000	16,000	4,000
6322	Sale/Reclaim Fees	(200)	(500)	(300)
6328	Dog Licenses	(85,000)	(85,000)	0
6331	Microchipping of dogs	0	(100)	(100)
6338	Fixed Penalties	(1,500)	(1,500)	0
		=====	=====	=====
Totals	Control of Dogs - EVS	132,860	155,050	22,190
14134 Animal Welfare				
0010	Salaries	114,750	102,770	(11,980)
0060	Training & Development	300	300	0
1190	Overheads	10,500	10,500	0
2120	Vehicle Materials	2,000	2,000	0
2140	Travel & Subsistence	500	500	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

80

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3064 IT Costs	1,000	1,000	0
3116 New Equipment	1,000	1,000	0
3154 Postage	50	50	0
3178 Stationery	500	200	(300)
3188 Telephones	400	400	0
3354 Veterinary Services	13,720	13,720	0
3356 Animal Care Costs	22,000	22,000	0
3490 Legal Fees	10,000	10,000	0
6422 Government Grants	(176,720)	(164,440)	12,280
	=====	=====	=====
Totals Animal Welfare	0	0	0
14144 Consumer Protection - EVS			
0010 Salaries	70,830	67,980	(2,850)
2140 Travel & Subsistence	2,000	2,000	0
3692 Sampling	500	500	0
6422 Government Grants	(25,000)	(25,000)	0
	=====	=====	=====
Totals Consumer Protection - EVS	48,330	45,480	(2,850)
18064 Public Health & Housing			
0010 Salaries	309,430	317,930	8,500
2140 Travel & Subsistence	8,000	8,000	0
3116 New Equipment	3,000	3,500	500
3126 Protective clothing & PPE	750	750	0
3359 Removal of Graffiti	500	500	0
3368 Abandoned Cars	300	450	150
3692 Sampling	150	0	(150)
6128 Other Income	(3,000)	(3,000)	0
6308 FPN Fouling & Litter	(3,500)	(3,500)	0
6314 High Hedges Income	(360)	(360)	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
6326 Income from Abandoned Vehicle	(1,000)	(1,000)	0
6336 Private Tenancy Order	(600)	(600)	0
	=====	=====	=====
Totals Public Health & Housing	313,670	322,670	9,000
	=====	=====	=====
Totals Environmental Health	1,848,390	2,025,390	177,000

Licensing

20024 Licences - EVS

0010 Salaries	67,420	74,990	7,570
2140 Travel & Subsistence	2,250	2,250	0
3126 Protective clothing & PPE	100	100	0
3323 Road Closure Expenditure	1,000	1,000	0
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	(3,100)	(3,500)	(400)
6335 Pavement Cafe Income	(1,440)	(1,440)	0
6337 Road Closure Income	(2,000)	(2,000)	0
	=====	=====	=====
Totals Licences - EVS	27,730	34,900	7,170
	=====	=====	=====
Totals Licensing	27,730	34,900	7,170

Other Cleaning

22024 Street Cleansing - EVS

0010 Salaries	45,460	47,540	2,080
0030 Two Weekly Wages	2,080,580	2,247,420	166,840
0032 Average Holiday Pay	29,000	31,030	2,030

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
0033 Two weekly overtime	263,000	263,000	0
1310 Materials	16,000	16,800	800
3118 Safety Equipment	25,810	25,810	0
3122 Plant Hire	20,690	20,690	0
3188 Telephones	1,480	1,480	0
3338 Plastic Sacks/Wheeled Bins	15,000	15,000	0
3352 Animal Disposal	250	250	0
3438 Litter Bins	15,070	15,070	0
6288 Income outside work	(6,810)	(6,810)	0
	=====	=====	=====
Totals Street Cleansing - EVS	2,505,530	2,677,280	171,750
	=====	=====	=====
Totals Other Cleaning	2,505,530	2,677,280	171,750

Waste Collection

24024 Household Waste - EVS			
0010 Salaries	154,710	155,460	750
0030 Two Weekly Wages	3,385,150	3,536,600	151,450
0032 Average Holiday Pay	20,000	21,400	1,400
0033 Two weekly overtime	200,000	200,000	0
1140 Maintenance Contracts	2,000	2,000	0
1310 Materials	13,000	13,650	650
3118 Safety Equipment	40,800	40,800	0
3122 Plant Hire	5,000	5,000	0
3188 Telephones	1,170	1,170	0
3506 Credit / Debit Card Charges	1,600	1,600	0
	=====	=====	=====
Totals Household Waste - EVS	3,823,430	3,977,680	154,250
24044 Amenity Sites - EVS			
0030 Two Weekly Wages	129,980	163,670	33,690

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
0032 Average Holiday Pay	2,600	2,780	180
0033 Two weekly overtime	26,000	26,000	0
1030 Rates	4,590	4,850	260
1230 Hire Plant & Equipment	4,650	4,650	0
1310 Materials	16,000	16,800	800
3118 Safety Equipment	5,770	5,770	0
3188 Telephones	3,430	3,430	0
4060 Agency Costs	444,120	475,210	31,090
	=====	=====	=====
Totals Amenity Sites - EVS	637,140	703,160	66,020
	=====	=====	=====
Totals Waste Collection	4,460,570	4,680,840	220,270

Waste Disposal

26024 Waste Management - EVS

0010 Salaries	427,670	397,190	(30,480)
1040 Electricity	62,290	46,720	(15,570)
1050 Gas	6,420	4,820	(1,600)
1070 Water	2,500	2,500	0
3031 Communication & Education	45,350	45,350	0
3281 Bins/Containers/Caddies	109,900	114,300	4,400
3283 Civic Amenity Contracts	30,730	31,960	1,230
3285 Waste Services & Supplies	54,460	56,640	2,180
3287 Kerbside Recycling Boxes	7,340	7,630	290
3289 Food Waste Caddy Liners	162,700	169,210	6,510
3291 ARC 21 Street Sweeping Treatment	126,720	131,790	5,070
3292 ARC 21 Mixed Dry Recyclables Gate Fee	324,804	337,800	12,996
3296 Licensing & Permitting Fees	14,500	15,080	580
3298 ARC21 Group Fees	130,470	152,330	21,860

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

84**ESTIMATES 2024/ 2025**

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
3299 ARC21 Organic Waste	1,561,300	1,623,750	62,450
3301 Bryson Box	960,286	998,700	38,414
3303 ARC 21 Bring Bank	81,230	84,480	3,250
3304 ARC 21 Landfill Tax	1,446,092	1,503,940	57,848
3305 ARC 21 Landfill Gate Fee	358,608	372,950	14,342
3433 Real nappy Pilot	1,500	1,560	60
3710 Capital Allocation	(50,130)	0	50,130
3752 CA General Waste Haulage - Landfill & Di	114,000	118,560	4,560
3753 CA Green Waste Haulage (all sites)	75,460	78,480	3,020
3754 CA Waste - Paints and Aerosols	120,200	125,010	4,810
3755 CA Waste - Rubble	71,800	74,670	2,870
3756 CA Waste - Plasterboard	30,980	32,220	1,240
3757 CA Waste - Wood	198,700	206,650	7,950
3758 CA Waste - Mattresses	118,740	123,490	4,750
3759 Residual Waste Treatment	2,718,940	2,827,700	108,760
3760 Residual Waste Haulage	888,570	924,110	35,540
6128 Other Income	(19,600)	(20,110)	(510)
6343 ARC21 MRF Income	(168,270)	(88,980)	79,290
6344 HRC Recycling Income	(137,230)	(143,690)	(6,460)
6346 Bryson House Income	(40,900)	(50,000)	(9,100)
6347 Bring Bank	(20,460)	(68,790)	(48,330)
6351 Domestic Garden Waste Collection	(12,170)	(16,950)	(4,780)
6356 Trade Refuse Collection	(424,000)	(434,120)	(10,120)
	=====	=====	=====
Totals Waste Management - EVS	9,379,500	9,786,950	407,450
	=====	=====	=====
Totals Waste Disposal	9,379,500	9,786,950	407,450

Minor Works

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

85

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
32044 Street Name Plates - EVS			
3312 Street Name Plates materials	12,000	12,600	600
	=====	=====	=====
Totals Street Name Plates - EVS	12,000	12,600	600
	=====	=====	=====
Totals Minor Works	12,000	12,600	600

Building Control

28024 Building Control - EVS			
0010 Salaries	1,181,532	1,301,360	119,828
1370 Office Equipment	350	350	0
1510 Fire Risk Assessment	10,000	15,000	5,000
1511 Fire Consultation	2,000	2,000	0
2140 Travel & Subsistence	35,000	32,000	(3,000)
3064 IT Costs	2,000	2,000	0
3126 Protective clothing & PPE	2,000	2,000	0
3154 Postage	4,500	4,000	(500)
3178 Stationery	2,500	2,500	0
3184 Digital Archiving	8,000	8,000	0
3186 Photocopying	980	1,200	220
3188 Telephones	3,700	3,700	0
3326 Dangerous Buildings	1,000	1,000	0
3334 Oil Stamp Reimbursement	1,000	1,000	0
3335 Oil Stamp Scheme Admin	4,000	3,000	(1,000)
3444 Site Survey Equipment	400	400	0
3493 GIS Consultant	300	200	(100)
3506 Credit / Debit Card Charges	15,000	14,000	(1,000)
3512 Subscriptions	11,000	11,550	550
3714 Structural Consulation	2,500	2,500	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

86

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
4045 Contribution to Salary Costs	56,048	59,970	3,922
6306 Oil Stamp Scheme	(500)	(500)	0
6358 Regularisation Fee	(53,000)	(53,000)	0
6360 Plan Fees Domestic	(140,000)	(148,000)	(8,000)
6362 Plan Fees Non Domestic	(40,000)	(46,000)	(6,000)
6364 Inspection Fees	(420,000)	(440,000)	(20,000)
6368 Building Notices	(170,000)	(140,000)	30,000
6370 Fees for Information	(17,000)	(12,620)	4,380
6372 Property Certificates	(200,000)	(200,000)	0
	=====	=====	=====
Totals Building Control - EVS	303,310	427,610	124,300
28034 Affordable Warmth Scheme - EVS			
0010 Salaries	44,230	0	(44,230)
1420 General Expenses	750	0	(750)
2140 Travel & Subsistence	3,000	0	(3,000)
3064 IT Costs	2,000	0	(2,000)
3188 Telephones	670	0	(670)
3206 Administration Costs	2,000	0	(2,000)
6422 Government Grants	(52,650)	0	52,650
	=====	=====	=====
Totals Affordable Warmth Scheme - EVS	0	0	0
	=====	=====	=====
Totals Building Control	303,310	427,610	124,300

Parking Services

42144 Off Street Parking			
1020 Rent	4,500	4,500	0
1030 Rates	129,290	94,590	(34,700)
1040 Electricity	10,000	7,500	(2,500)
1140 Maintenance Contracts	14,000	11,500	(2,500)

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

87

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
1150 Horticultural & Grounds Maintenance	29,000	29,000	0
1160 Cleaning Contracts	3,090	3,090	0
1460 Maintenance Support	18,000	18,000	0
3321 Gritting	13,000	13,000	0
3496 Consultants	500	0	(500)
3718 TA Charge	34,000	36,000	2,000
3720 Processing Charge	51,000	55,000	4,000
4120 Cash Collection Charge	23,700	28,700	5,000
4140 Street Lighting Maint.	1,000	1,000	0
6454 Parking Charges	(550,000)	(550,000)	0
6456 Penalty Charge Notice	(60,000)	(68,000)	(8,000)
	=====	=====	=====
Totals Off Street Parking	(278,920)	(316,120)	(37,200)
	=====	=====	=====
Totals Parking Services	(278,920)	(316,120)	(37,200)

Democratic Representation & Management

36144 Staff Conferences - EVS			
0100 Conferences & Courses	1,000	1,000	0
	=====	=====	=====
Totals Staff Conferences - EVS	1,000	1,000	0
	=====	=====	=====
Totals Democratic Representation & Management	1,000	1,000	0

Corporate Management

48064 Emergency Planning - EVS			
0010 Salaries	23,990	26,190	2,200
3188 Telephones	6,170	2,000	(4,170)
4202 Emergency Co-Ordination Centre	4,400	8,570	4,170
4204 Community Resilience	1,500	1,500	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u> =====	<u>2024/2025</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals Emergency Planning - EVS	36,060	38,260	2,200
Totals Corporate Management	36,060	38,260	2,200

Non Distributed Costs

46024 Pensions Cost - EVS			
0200 Pensions	10,150	11,600	1,450
Totals Pensions Cost - EVS	10,150	11,600	1,450
Totals Non Distributed Costs	10,150	11,600	1,450

Transfer to / From Other Funds

68024 Transfer to Renewal & Repairs			
3518 Renewal & Repairs Fund	36,870	36,870	0
Totals Transfer to Renewal & Repairs	36,870	36,870	0
Totals Transfer to / From Other Funds	36,870	36,870	0

Reallocated Services

14204 Health & Safety - GVA			
0010 Salaries	95,950	99,000	3,050
2140 Travel & Subsistence	3,500	3,500	0
3126 Protective clothing & PPE	200	200	0
Totals Health & Safety - GVA	99,650	102,700	3,050
38294 Corporate Risk & Business Cont.			
0010 Salaries	59,140	61,060	1,920
2140 Travel & Subsistence	100	100	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

ESTIMATES 2024/ 2025

		<u>2023/2024</u> <u>Estimate</u> =====	<u>2024/2025</u> <u>Estimate</u> =====	<u>Budget</u> <u>Variance</u> =====
Totals	Corporate Risk & Business Cont.	59,240	61,160	1,920
38324	Insurance Services - EVS			
0010	Salaries	75,000	79,270	4,270
2140	Travel & Subsistence	50	50	0
3074	Insurance All Other	248,110	253,380	5,270
		=====	=====	=====
Totals	Insurance Services - EVS	323,160	332,700	9,540
38424	CSD - EVS			
0010	Salaries	266,870	269,600	2,730
1030	Rates	37,510	46,500	8,990
1040	Electricity	49,790	37,340	(12,450)
1050	Gas	101,330	61,000	(40,330)
1070	Water	8,000	8,000	0
1140	Maintenance Contracts	70,700	70,700	0
1310	Materials	5,000	5,250	250
2140	Travel & Subsistence	8,500	8,500	0
3004	Room Charges	200	200	0
3116	New Equipment	750	750	0
3154	Postage	500	500	0
3178	Stationery	8,000	8,000	0
3186	Photocopying	2,180	2,180	0
3188	Telephones	10,860	10,860	0
		=====	=====	=====
Totals	CSD - EVS	570,190	529,380	(40,810)
38444	CSD Altona Garage - EVS			
0010	Salaries	282,410	297,630	15,220
0013	Salary Overtime	6,000	6,000	0
0030	Two Weekly Wages	139,810	131,090	(8,720)

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:18

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
0032 Average Holiday Pay	5,600	5,990	390
0033 Two weekly overtime	50,000	50,000	0
2000 Fuel	1,003,220	802,580	(200,640)
2110 Vehicle Tax	56,640	56,640	0
2120 Vehicle Materials	775,000	813,750	38,750
3096 Insurance - Vehicles	157,360	165,860	8,500
3118 Safety Equipment	8,790	8,790	0
3120 Tools New	8,000	8,000	0
	=====	=====	=====
Totals CSD Altona Garage - EVS	2,492,830	2,346,330	(146,500)
38464 Environmental Services HQ - EVS			
0010 Salaries	265,590	266,720	1,130
2140 Travel & Subsistence	1,200	2,000	800
3004 Room Charges	200	200	0
3074 Insurance All Other	307,580	324,200	16,620
3178 Stationery	1,000	800	(200)
3186 Photocopying	250	200	(50)
3188 Telephones	1,380	800	(580)
3211 Keeping NI Beautiful	20,000	20,000	0
	=====	=====	=====
Totals Environmental Services HQ - EVS	597,200	614,920	17,720
	=====	=====	=====
Totals Reallocated Services	4,142,270	3,987,190	(155,080)
	=====	=====	=====
Totals Environmental Services	22,176,000	23,100,260	924,260

Regeneration & Growth

Tourism

06025 Tourism Development - DEV

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:19

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
0010 Salaries	203,210	211,830	8,620
0035 Special Events Wages	4,000	4,280	280
2140 Travel & Subsistence	6,000	6,000	0
3002 Advertising	6,000	11,000	5,000
3004 Room Charges	400	400	0
3036 Internet/Web Costs	15,000	18,000	3,000
3154 Postage	100	100	0
3178 Stationery	200	200	0
3188 Telephones	650	1,000	350
3204 Brochures Print & Distribution	3,000	4,000	1,000
3258 Contributions to Running Costs	1,000	1,000	0
4605 Hillsborough Masterplan Development	35,000	30,000	(5,000)
4610 International Promotions	2,500	25,000	22,500
4620 Out of State Marketing	36,000	51,000	15,000
4625 Hillsborough Forest Tourism	50,000	50,000	0
4670 Promotion of City	212,000	212,000	0
4800 Evening Econ & Food Drink Initiatives	82,000	132,000	50,000
6062 OSM - Income	(20,000)	(20,000)	0
6072 Roundabouts Sponsorship	(18,000)	(18,000)	0
6130 Income	(10,000)	(5,000)	5,000
	=====	=====	=====
Totals Tourism Development - DEV	609,060	714,810	105,750
06045 Courthouse VIC - DEV			
0010 Salaries	80,820	86,510	5,690
0050 Casual Staff/Coaches	8,320	8,900	580
1020 Rent	1,500	1,500	0
2140 Travel & Subsistence	500	500	0
	=====	=====	=====
Totals Courthouse VIC - DEV	91,140	97,410	6,270

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:19

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
06065 Lisburn VIC - DEV			
0010 Salaries	88,070	94,580	6,510
0050 Casual Staff/Coaches	8,320	8,900	580
1040 Electricity	1,000	750	(250)
1140 Maintenance Contracts	4,000	10,000	6,000
1370 Office Equipment	500	500	0
2140 Travel & Subsistence	850	850	0
3066 ICT Booking	1,600	1,600	0
3114 Retail Items	7,000	10,000	3,000
3178 Stationery	540	540	0
3188 Telephones	1,300	1,300	0
3506 Credit / Debit Card Charges	450	450	0
6130 Income	(10,500)	(10,500)	0
	=====	=====	=====
Totals Lisburn VIC - DEV	103,130	118,970	15,840
	=====	=====	=====
Totals Tourism	803,330	931,190	127,860

Waste Disposal

38555 Landfill Closure			
3694 Drumlough Closure	42,000	44,100	2,100
3695 Moss Road Closure	204,540	192,250	(12,290)
6378 Landfill costs to provision	(246,540)	(236,350)	10,190
	=====	=====	=====
Totals Landfill Closure	0	0	0
	=====	=====	=====
Totals Waste Disposal	0	0	0

Economic Development

42025 Econ Develop. Admin. - DEV

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:19

93

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
0010 Salaries	409,580	429,490	19,910
2140 Travel & Subsistence	0	2,500	2,500
3004 Room Charges	2,500	2,500	0
3060 Marketing & Development	1,500	1,500	0
3154 Postage	500	500	0
3178 Stationery	3,980	3,980	0
3182 Printing	820	820	0
3188 Telephones	3,250	3,250	0
	=====	=====	=====
Totals Econ Develop. Admin. - DEV	422,130	444,540	22,410
42035 TRPSI Project			
3278 Project Costs	1,000	1,000	0
4060 Agency Costs	6,500	0	(6,500)
6404 Grant Funding	(7,500)	(7,500)	0
	=====	=====	=====
Totals TRPSI Project	0	(6,500)	(6,500)
42055 Go for it (NIBSUP 2)			
0010 Salaries	140,290	0	(140,290)
2140 Travel & Subsistence	500	0	(500)
3015 NIBSUP Delivery	500,165	0	(500,165)
3019 NIBSUP Enquiry Handling	55,000	0	(55,000)
3742 Project Costs	48,771	0	(48,771)
4400 Contingency	42,331	0	(42,331)
4621 Regional Marketing	160,000	0	(160,000)
4661 DSCD Salaries	59,890	0	(59,890)
6290 Contributions	(808,129)	0	808,129
6291 Invest NI Contribution	(198,818)	0	198,818
	=====	=====	=====
Totals Go for it (NIBSUP 2)	0	0	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:19

94

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
42065 Economic Development Projects - DEV			
4660 Inward Investment Prog	84,000	84,000	0
4750 International Trade Programme	60,000	120,000	60,000
4760 Enterprise Lisburn	69,000	69,000	0
4770 Sectoral SME dev prog	430,000	355,930	(74,070)
4830 Business Dev. Collaborative Working	40,500	64,000	23,500
6418 Govt Grants - SME Dev. Programme	(344,000)	(236,780)	107,220
	=====	=====	=====
Totals Economic Development Projects - DEV	339,500	456,150	116,650
42075 Programmes Project			
4685 LCCC NIPSUB Contribution	119,150	0	(119,150)
4792 Employability & Skills Sector Support	100,000	100,000	0
	=====	=====	=====
Totals Programmes Project	219,150	100,000	(119,150)
42215 Belfast City Regional Deal			
0010 Salaries	120,260	122,410	2,150
2140 Travel & Subsistence	1,500	1,500	0
3178 Stationery	430	300	(130)
3188 Telephones	250	250	0
3280 Networking / Training	2,500	2,500	0
4700 Investment & BRCD DEV	92,000	50,000	(42,000)
	=====	=====	=====
Totals Belfast City Regional Deal	216,940	176,960	(39,980)
42235 Labour Market Partnership			
0010 Salaries	215,840	228,920	13,080
0095 Eye Care Costs	0	80	80
2140 Travel & Subsistence	2,500	3,000	500
3060 Marketing & Development	8,000	8,000	0
3154 Postage	400	400	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:19

95

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3178 Stationery	1,200	1,200	0
3186 Photocopying	200	200	0
3188 Telephones	620	620	0
3189 22/23 Planned Operations	268,500	269,660	1,160
3280 Networking / Training	5,000	5,000	0
6422 Government Grants	(359,500)	(360,730)	(1,230)
	=====	=====	=====
Totals Labour Market Partnership	142,760	156,350	13,590
	=====	=====	=====
Totals Economic Development	1,340,480	1,327,500	(12,980)

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

0010 Salaries	350,280	402,610	52,330
1040 Electricity	21,910	16,430	(5,480)
2140 Travel & Subsistence	4,500	2,000	(2,500)
3698 Market Square Events	70,000	80,000	10,000
4606 City Centre Projects	55,000	155,000	100,000
4630 LaganBank Quarter Initiative	112,500	28,890	(83,610)
4640 City Centre Revitalisation	120,000	120,000	0
4680 Lagan Navigation Trust Contribution	8,000	0	(8,000)
4730 Rural Village Renewal	10,000	10,000	0
4740 City Centre management	32,390	21,000	(11,390)
4780 CCTV	250,000	250,000	0
4781 Light Festival	260,000	325,000	65,000
4860 Physical Regeneration	320,000	110,000	(210,000)
4865 Regeneration Growth Fund	0	100,000	100,000
6057 Navigation House Income	(20,000)	(20,000)	0
6130 Income	(34,000)	(34,000)	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:19

96

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
6438 City Centre Revitalisation Grant	(100,000)	(100,000)	0
6444 Physical Regen Income	(300,000)	0	300,000
6445 Development Brief Support	(70,000)	(50,000)	20,000
6449 Regeneration City Centre Projects	0	(100,000)	(100,000)
6451 Regeneration and Growth Fund	0	(100,000)	(100,000)
	=====	=====	=====
Totals Regeneration	1,090,580	1,216,930	126,350
	=====	=====	=====
Totals Urban Regeneration & Comm. Development	1,090,580	1,216,930	126,350

Planning Policy**28055 Capital Development**

0010 Salaries	307,510	328,710	21,200
2140 Travel & Subsistence	3,000	2,000	(1,000)
3126 Protective clothing & PPE	300	300	0
3154 Postage	500	500	0
3178 Stationery	800	800	0
3186 Photocopying	380	380	0
3188 Telephones	510	890	380
3710 Capital Allocation	(286,570)	(193,610)	92,960
	=====	=====	=====
Totals Capital Development	26,430	139,970	113,540

28065 Planning

0010 Salaries	2,005,820	2,136,270	130,450
0095 Eye Care Costs	100	100	0
0100 Conferences & Courses	500	500	0
2140 Travel & Subsistence	16,000	34,500	18,500
3000 Publications	400	400	0
3002 Advertising	48,500	43,500	(5,000)
3004 Room Charges	500	500	0

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:19

ESTIMATES 2024/ 2025

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
	<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
3045 Planning Portal	44,000	60,000	16,000
3060 Marketing & Development	1,200	1,200	0
3126 Protective clothing & PPE	800	800	0
3154 Postage	13,000	13,000	0
3178 Stationery	8,000	8,000	0
3186 Photocopying	2,610	2,610	0
3188 Telephones	7,680	7,680	0
3490 Legal Fees	60,000	65,000	5,000
3496 Consultants	25,710	25,710	0
3506 Credit / Debit Card Charges	1,000	1,450	450
3722 Mapping	21,000	20,170	(830)
3724 Shredding & Recycling	2,000	2,000	0
3726 Storage Costs	8,000	8,000	0
3732 Central Charges	6,000	6,000	0
3734 Land Registry Fees	1,000	1,000	0
6002 Fees	(1,125,000)	(1,125,000)	0
6128 Other Income	(20,000)	(30,000)	(10,000)
6372 Property Certificates	(161,000)	(161,000)	0
	=====	=====	=====
Totals Planning	967,820	1,122,390	154,570
	=====	=====	=====
Totals Planning Policy	994,250	1,262,360	268,110

Corporate Management

38545 Transformation HQ			
0010 Salaries	201,480	211,940	10,460
2140 Travel & Subsistence	2,000	2,000	0
3004 Room Charges	200	200	0
3178 Stationery	1,980	1,000	(980)

LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:19

ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
3496 Consultants	7,500	5,000	(2,500)
	=====	=====	=====
Totals Transformation HQ	213,160	220,140	6,980
	=====	=====	=====
Totals Corporate Management	213,160	220,140	6,980

Trading Services

44025 Markets and Fairs - DEV

1030 Rates	2,980	2,840	(140)
1140 Maintenance Contracts	8,000	3,500	(4,500)
6124 Outdoor Stallage	(30,000)	(30,000)	0
	=====	=====	=====
Totals Markets and Fairs - DEV	(19,020)	(23,660)	(4,640)
	=====	=====	=====
Totals Trading Services	(19,020)	(23,660)	(4,640)

Transfer to / From Other Funds

68025 Transfer to Renewal & Repairs

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

38125 Procurement Department - DEV

0010 Salaries	180,440	182,910	2,470
	=====	=====	=====
Totals Procurement Department - DEV	180,440	182,910	2,470

38385 Building Maint. Squad - DEV

0010 Salaries	272,010	284,080	12,070
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LISBURN & CASTLEREAGH CITY COUNCIL

12/01/2024 14:19

99

ESTIMATES 2024/ 2025

		<u>2023/2024</u>	<u>2024/2025</u>	<u>Budget</u>
		<u>Estimate</u>	<u>Estimate</u>	<u>Variance</u>
0030	Two Weekly Wages	594,700	625,510	30,810
0032	Average Holiday Pay	1,820	1,950	130
0033	Two weekly overtime	18,180	18,180	0
1080	Maintenance Materials	250,000	300,000	50,000
1081	Maintenance Materials - CCU	115,000	120,750	5,750
1140	Maintenance Contracts	120,000	125,000	5,000
2140	Travel & Subsistence	800	1,000	200
3116	New Equipment	3,000	3,500	500
3118	Safety Equipment	500	1,000	500
3126	Protective clothing & PPE	6,000	6,000	0
3188	Telephones	2,000	1,400	(600)
3447	Playground Works	48,000	40,000	(8,000)
		=====	=====	=====
Totals	Building Maint. Squad - DEV	1,432,010	1,528,370	96,360
38515	Technical & Estates Mgt			
0010	Salaries	700,000	724,290	24,290
0095	Eye Care Costs	300	300	0
2140	Travel & Subsistence	18,000	18,000	0
3020	Advertising Contracts	1,500	1,500	0
3126	Protective clothing & PPE	400	500	100
3154	Postage	1,000	1,000	0
3178	Stationery	2,800	3,000	200
3186	Photocopying	1,710	1,300	(410)
3188	Telephones	3,410	3,410	0
3710	Capital Allocation	(20,000)	0	20,000
3722	Mapping	23,000	23,000	0
6128	Other Income	(300)	(11,300)	(11,000)
		=====	=====	=====
Totals	Technical & Estates Mgt	731,820	765,000	33,180

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ESTIMATES 2024/ 2025

	<u>2023/2024</u> <u>Estimate</u>	<u>2024/2025</u> <u>Estimate</u>	<u>Budget</u> <u>Variance</u>
38535 Estates Governance			
1361 Energy Management	3,000	4,500	1,500
3446 Playground Inspections	3,000	3,300	300
3495 Compliance	17,000	45,000	28,000
3526 Asbestos Management	4,100	5,500	1,400
3532 Legionella/Water Treatment	57,570	62,880	5,310
	=====	=====	=====
Totals Estates Governance	84,670	121,180	36,510
	=====	=====	=====
Totals Reallocated Services	2,428,940	2,597,460	168,520
	=====	=====	=====
Totals Regeneration & Growth	6,873,020	7,553,220	680,200
	=====	=====	=====
Grand Totals	55,514,440	56,050,310	535,870

Treasury Management Strategy Statement 2024/25

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 the 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 Council 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 impact on the UK from higher interest rates and inflation, a weakening economic outlook, an uncertain political climate due to an upcoming general election, together with war in Ukraine and the Middle East, will be major influences on the Council's treasury management strategy for 2024/25.

The Bank of England (BoE) increased Bank Rate to 5.25% in August 2023, before maintaining this level in September and then again in November. Members of the BoE's Monetary Policy Committee voted 6-3 in favour of keeping Bank Rate at 5.25%. The three dissenters wanted to increase rates by another 0.25%.

The November quarterly Monetary Policy Report (MPR) forecast a prolonged period of weak Gross Domestic Product (GDP) growth with the potential for a mild contraction due to ongoing weak economic activity. The outlook for CPI inflation was deemed to be highly uncertain, with near-term risks to CPI falling to the 2% target coming from potential energy price increases, strong domestic wage growth and persistence in price-setting.

Office for National Statistics (ONS) figures showed CPI inflation was 6.7% in September 2023, unchanged from the previous month but above the 6.6% expected. Core CPI inflation fell to 6.1% from 6.2%, in line with predictions. Looking ahead, using the interest rate path implied by financial markets the BoE expects CPI inflation to continue falling, declining to around 4% by the end of calendar 2023 but taking until early 2025 to reach the 2% target and then falling below target during the second half 2025 and into 2026.

ONS figures showed the UK economy grew by 0.2% between April and June 2023. The BoE forecasts GDP will likely stagnate in Q3 but increase modestly by 0.1% in Q4, a deterioration in the outlook compared to the August MPR. The BoE forecasts that higher interest rates will constrain GDP growth, which will remain weak over the entire forecast horizon.

The labour market appears to be loosening, but only very slowly. The unemployment rate rose slightly to 4.2% between June and August 2023, from 4.0% in the previous 3-month period, but the lack of consistency in the data between the two periods made comparisons difficult. Earnings growth remained strong, with regular pay (excluding bonuses) up 7.8% over the period and total pay (including bonuses) up 8.1%. Adjusted for inflation, regular pay was 1.1% and total pay 1.3%. Looking forward, the MPR showed the unemployment rate is expected to be around 4.25% in the second half of calendar 2023, but then rising steadily over the forecast horizon to around 5% in late 2025/early 2026.

Having increased its key interest rate to a target range of 5.25-5.50% in August 2023, the US Federal Reserve paused in September and November, maintaining the Fed Funds rate target at this level. It is likely this level represents the peak in US rates, but central bank policymakers emphasised that any additional tightening would be dependent on the cumulative impact of rate rises to date, together with inflation and developments in the economy and financial markets.

US GDP grew at an annualised rate of 4.9% between July and September 2023, ahead of expectations for a 4.3% expansion and the 2.1% reading for Q2. But as the impact from higher rates is felt in the coming months, a weakening of economic activity is likely. Annual CPI inflation remained at 3.7% in September after increasing from 3% and 3.2% consecutively in June and July.

Eurozone inflation has declined steadily since the start of 2023, falling to an annual rate of 2.9% in October 2023. Economic growth has been weak, and GDP was shown to have contracted by 0.1% in the three months to September 2023. In line with other central banks, the European Central Bank has been increasing rates, taking its deposit facility, fixed rate tender, and marginal lending rates to 3.75%, 4.25% and 4.50% respectively.

Credit outlook: Credit Default Swap (CDS) prices were volatile during 2023, spiking in March on the back of banking sector contagion concerns following the major events of Silicon Valley Bank becoming insolvent and the takeover of Credit Suisse by UBS. After then falling back in Q2 of calendar 2023, in the second half of the year, higher interest rates and inflation, the ongoing war in Ukraine, and now the Middle East, have led to CDS prices increasing steadily.

On an annual basis, CDS price volatility has so far been lower in 2023 compared to 2022, but this year has seen more of a divergence in prices between ringfenced (retail) and non-ringfenced (investment) banking entities once again.

Moody's revised its outlook on the UK sovereign to stable from negative to reflect its view of restored political predictability following the volatility after the 2022 mini-budget. Moody's also affirmed the Aa3 rating in recognition of the UK's economic resilience and strong institutional framework.

Following its rating action on the UK sovereign, Moody's revised the outlook on five UK banks to stable from negative and then followed this by the same action on five rated local authorities. However, within the same update the long-term ratings of those five local authorities were downgraded.

There remain competing tensions in the banking sector, on one side from higher interest rates boosting net income and profitability against another of a weakening economic outlook and likely recessions that increase the possibility of a deterioration in the quality of banks' assets.

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 (November 2023): Although UK inflation and wage growth remain elevated, the Council's treasury management adviser Arlingclose forecasts that Bank Rate has peaked at 5.25%. The Bank of England's Monetary Policy Committee will cut rates in the medium term to stimulate the UK economy but will be reluctant to do so until it is sure there will be no lingering second-round effects. Arlingclose sees rate cuts from Q3 2024 to a low of around 3% by early-mid 2026.

Arlingclose expects long-term gilt yields to eventually fall from current levels (amid continued volatility) reflecting the lower medium-term path for Bank Rate. However, yields will remain relatively higher than in the past, due to quantitative tightening and significant bond supply. As ever, there will undoubtedly be short-term volatility due to economic and political uncertainty and events.

Like the BoE, the Federal Reserve and other central banks see persistently high policy rates through 2023 and 2024 as key to dampening domestic inflationary pressure. Bond markets will need to absorb significant new supply, particularly from the US government.

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 3.32%, and that new long-term loans will be borrowed at an average rate of 6.4%.

Local Context

On 31st December 2023, the Council held £20.6m of borrowing and £16.8m 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

	31.3.23 Actual £m	31.3.24 Estimate £m	31.3.25 Forecast £m	31.3.26 Forecast £m	31.3.27 Forecast £m
Capital financing requirement	41.16	45.59	71.14	99.86	113.32
Less: Other debt liabilities *	0.09	0.04	0.01	-	-
Less: External borrowing **	21.15	20.01	18.87	17.79	16.34
Internal borrowing	19.92	25.54	52.26	82.07	96.98
Less: Balance sheet resources	38.80	51.00	53.00	53.00	53.00
New (investments)/borrowing	(18.88)	(25.46)	(0.74)	29.07	43.98

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

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

The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while balance sheet resources 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 fewer investments and will therefore be required to borrow up to £44m 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 2024/25.

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

	31.3.23 Actual £m	31.3.24 Estimate £m	31.3.25 Forecast £m	31.3.26 Forecast £m	31.3.27 Forecast £m
Loans CFR	41.16	45.59	71.14	99.86	113.32
Less: Balance sheet resources	38.80	51.00	53.00	53.00	53.00
Net loans requirement	8.40	(5.41)	18.14	46.86	60.32
Plus: Liquidity allowance	15.25	5.00	5.00	5.00	5.00
Liability benchmark	23.65	(0.41)	23.14	51.86	65.32

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's existing borrowing:

Borrowing Strategy

The Council currently holds £20.6 million of loans, a decrease of £0.59 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 £18.9m in 2024/25. 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: Given the significant cuts to public expenditure and in particular to local government funding, 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 2024/25 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
- UK Infrastructure Bank Ltd
- 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 the Local Government Pension Scheme (Northern Ireland)
- capital market bond investors
- UK Municipal Bonds Agency plc and other special purpose companies created to enable local Council 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
- similar asset based finance

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 the PWLB 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 Council 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 PWLB allows authorities 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. The recent rise in interest rates means that more favourable debt rescheduling opportunities should arise than in previous years.

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 £15.25 and £15.41 million, 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.

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	£15m	Unlimited
Secured investments *	25 years	£15m	Unlimited
Banks (unsecured) *	13 months	£3m	Unlimited
Building societies (unsecured) *	13 months	£2m	£10m
Registered providers (unsecured) *	5 years	£2m	£5m
Money market funds *	n/a	£5m	Unlimited
Strategic pooled funds	n/a	£5m	£10m
Other investments *	5 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.

Reputational aspects: The Council is aware that investment with certain counterparties, while considered secure from a purely financial perspective, may leave it open to criticism, valid or otherwise,

that may affect its public reputation, and this risk will therefore be taken into account when making investment decisions.

When deteriorating financial market conditions affect the creditworthiness of all organisations, as happened in 2008, 2020 and 2022, 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 £40.9 million on 31st March 2024 and £46.4 million on 31st March 2025. 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 purpose-built 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	£15m

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	£800,000
Upper limit on one-year revenue impact of a 1% <u>fall</u> in interest rates	£800,000

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	20%	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	2024/25	2025/26	2026/27	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 authorities 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 client 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 2024/25 is £554k, based on an average investment portfolio of £16.7 million at an interest rate of 3.32%. The budget for debt interest paid in 2024/25 is £2.4 million, based on an average debt portfolio of £20.6 million at an average interest rate of 6.38%. If actual levels of investments and borrowing, or actual interest rates, differ from those forecast, performance against budget will be correspondingly different.

Where investment income exceeds budget, e.g. from higher risk investments including pooled funds, or debt interest paid falls below budget, e.g. from cheap short-term borrowing, then [50%] of the revenue savings will be transferred to a treasury management reserve to cover the risk of capital losses or higher interest rates payable in future years.

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.

Alternative	Impact on income and expenditure	Impact on risk management
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 - November 2023

Underlying assumptions:

- UK inflation and wage growth remain elevated but, following a no-change MPC decision in November, Bank Rate appears to have peaked in this rate cycle. Near-term rate cuts are unlikely, although downside risks will increase as the UK economy likely slides into recession and inflation falls more quickly.
- The much-repeated message from the MPC is that monetary policy will remain tight as inflation is expected to moderate to target slowly. In the Bank's forecast, wage and services inflation, in particular, will keep CPI above the 2% target until 2026.
- The UK economy has so far been relatively resilient, but recent data indicates a further deceleration in business and household activity growth as higher interest rates start to bite. Global demand will remain soft, offering little assistance in offsetting weakening domestic demand. A recession remains a likely outcome.
- Employment demand is easing, although the tight labour market has resulted in higher nominal wage growth. Anecdotal evidence suggests slowing recruitment and pay growth, and we expect unemployment to rise further. As unemployment rises and interest rates remain high, consumer sentiment will deteriorate. Household spending will therefore be weak. Higher interest rates will also weigh on business investment and spending.
- Inflation will fall over the next 12 months. The path to the target will not be smooth, with higher energy prices and base effects interrupting the downtrend at times. The MPC's attention will remain on underlying inflation measures and wage data. We believe policy rates will remain at the peak for another 10 months, or until the MPC is comfortable the risk of further 'second-round' effects has diminished.
- Maintaining monetary policy in restrictive territory for so long, when the economy is already struggling, will require significant policy loosening in the future to boost activity.
- Global bond yields will remain volatile, particularly with the focus on US economic data and its monetary and fiscal policy. Like the BoE, the Federal Reserve and other central banks see persistently high policy rates through 2023 and 2024 as key to dampening domestic inflationary pressure. Bond markets will need to absorb significant new supply, particularly from the US government.
- There is a heightened risk of geo-political events causing substantial volatility in yields.

Forecast:

- The MPC held Bank Rate at 5.25% in November. We believe this is the peak for Bank Rate.
- The MPC will cut rates in the medium term to stimulate the UK economy but will be reluctant to do so until it is sure there will be no lingering second-round effects. We see rate cuts from Q3 2024 to a low of around 3% by early-mid 2026.
- The immediate risks around Bank Rate remain on the upside, but these diminish over the next few quarters and shift to the downside before balancing out, due to the weakening UK economy and dampening effects on inflation.
- Arlingclose expects long-term gilt yields to eventually fall from current levels (amid continued volatility) reflecting the lower medium-term path for Bank Rate. However, yields will remain relatively higher than in the past, due to quantitative tightening and significant bond supply.

	Current	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26
Official Bank Rate													
Upside risk	0.00	0.25	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	1.00	1.00
Central Case	5.25	5.25	5.25	5.25	5.00	4.75	4.25	4.00	3.75	3.50	3.25	3.00	3.00
Downside risk	0.00	0.00	-0.25	-0.50	-0.75	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
3-month money market rate													
Upside risk	0.00	0.25	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	1.00	1.00
Central Case	5.40	5.40	5.40	5.30	5.15	4.80	4.30	4.10	3.80	3.50	3.25	3.05	3.05
Downside risk	0.00	0.00	-0.25	-0.50	-0.75	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
5yr gilt yield													
Upside risk	0.00	0.50	0.70	0.70	0.85	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Central Case	4.28	4.35	4.30	4.25	4.10	4.00	3.75	3.50	3.40	3.30	3.30	3.30	3.35
Downside risk	0.00	-0.55	-0.75	-0.85	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
10yr gilt yield													
Upside risk	0.00	0.50	0.70	0.70	0.80	0.90	1.00	1.10	1.20	1.20	1.20	1.20	1.20
Central Case	4.32	4.40	4.35	4.30	4.25	4.15	4.00	3.80	3.75	3.65	3.60	3.65	3.70
Downside risk	0.00	-0.55	-0.75	-0.85	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
20yr gilt yield													
Upside risk	0.00	0.50	0.70	0.70	0.80	0.90	1.00	1.10	1.20	1.20	1.20	1.20	1.20
Central Case	4.78	4.70	4.65	4.55	4.45	4.35	4.25	4.25	4.25	4.25	4.25	4.25	4.25
Downside risk	0.00	-0.55	-0.75	-0.85	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
50yr gilt yield													
Upside risk	0.00	0.50	0.70	0.70	0.80	0.90	1.00	1.10	1.20	1.20	1.20	1.20	1.20
Central Case	4.38	4.30	4.25	4.20	4.15	4.15	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Downside risk	0.00	-0.55	-0.75	-0.85	-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%
 UK Infrastructure Bank Rate = Gilt yield + 0.40%

Appendix B - Existing Investment & Debt Portfolio Position

	31 st March 2023 Actual portfolio £m	31 st March 2023 Average rate %
External borrowing:		
Government Loans Fund	21.15	6.08%
Total external borrowing	21.15	6.08%
Other long-term liabilities:		
Leases	0.09	
Total other long-term liabilities	0.09	
Total gross external debt	21.23	
Treasury investments:		
Banks (unsecured)	5.30	2.67%
Building societies (unsecured)		
Money market funds	10.00	4.44%
Total treasury investments	15.30	
Net debt	5.93	

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 Council, 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 every three months 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 professional qualifications from CIPFA, the Association of Corporate Treasurers and other appropriate organisations.

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 2024/25

Lisburn and Castlereagh City Council

Annual Minimum Revenue Provision Statement 2024/25

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 Council 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 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.
- 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 Council's latest estimate of its capital financing requirement (CFR) on 31st March 2024, the budget for MRP has been set as follows:

	31.03.2024 Estimated CFR £m	2024/25 Estimated MRP £
Capital expenditure funded from borrowing	45.59	7.32
Total	45.59	7.32

Capital Strategy Report 2024/25

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 2024/25, the Council is planning capital expenditure of £29.78m as summarised below:

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

	2022/23 actual	2023/24 forecast	2024/25 budget *	2025/26 budget	2026/27 budget
Capital Expenditure	2.41	7.92	30.45	33.32	18.54
TOTAL	2.41	7.92	30.45	33.32	18.54

* £0.67m 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 £15m, Fleet replacement programme £1.7m, Capital Recycling project £3.4m, Cemeteries programme £1.6m and BRCD Royal Hillsborough £1.4m.

Governance: The governance is in-line with the capital governance framework as approved by Corporate Services June 2023. The overall capital programme is presented to each relevant Committee in January and to full Council in February each year. There is a series of Member workshops ongoing to review the capital programme.

All capital expenditure must be financed, either from external sources, 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

	2022/23 actual	2023/24 forecast	2024/25 budget *	2025/26 budget	2026/27 budget
Debt - internal	2.41	7.92	30.45	5.50	3.63
Debt - external				27.82	14.91
TOTAL	2.41	7.92	30.45	33.32	18.54

* £0.67m 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 and use of capital receipts are as follows:

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

	2022/23 actual	2023/24 forecast	2024/25 budget	2025/26 budget	2026/27 budget
Minimum revenue provision (MRP) / loans fund repayments	5.41	6.42	7.32	8.23	9.14

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 £25.55 during 2024/25. 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

	31.3.2023 actual	31.3.2024 forecast	31.3.2025 budget *	31.3.2026 budget	31.3.2027 budget
TOTAL CFR	41.16	45.59	71.14	99.86	113.32

* £0.67m of the CFR increase in 2024/25 arises from a change in the accounting for leases.

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 £20.6m borrowing at an average interest rate of 6.38% and £16.7m treasury investments at an average rate of 3.32%.

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

	31.3.2023 actual	31.3.2024 forecast	31.3.2025 budget	31.3.2026 budget	31.3.2027 budget
Debt (incl. PFI & leases)	21.23	20.06	18.88	17.79	16.34
Capital Financing Requirement	41.16	45.59	71.14	99.86	113.32

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. This benchmark is currently -£0.41m and is forecast to rise to £65.32m over the next three years.

Table 7: Borrowing and the Liability Benchmark in £ millions

	31.3.2023 actual	31.3.2024 forecast	31.3.2025 budget	31.3.2026 budget	31.3.2027 budget
Forecast borrowing	(3.62)	(20.46)	4.23	34.07	48.98
Liability benchmark	17.61	(0.41)	23.15	51.86	65.32

The table shows that the Council expects to remain borrowed below its liability benchmark.

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

	2023/24 limit	2024/25 limit	2025/26 limit	2026/27 limit
Authorised limit - borrowing	75	90	105	120
Operational boundary - borrowing	65	75	85	95

- Further details on borrowing are in pages 3 to 6 of the treasury management strategy

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

	31.3.2023 actual	31.3.2024 forecast	31.3.2025 budget	31.3.2026 budget	31.3.2027 budget
Near-term investments	15.30	25.00	25.00	7.00	5.00
Longer-term investments	-	-	-	-	-
TOTAL	15.30	25.00	25.00	7.00	5.00

- Further details on treasury investments are in pages 6 to 9 of the treasury management strategy.

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 financial derivatives may be used to manage treasury risks.

- The treasury management prudential indicators are on pages 10 to 11 of the treasury management strategy.

Governance: Decisions on treasury management investment and borrowing are made daily and are therefore delegated to the Director of Finance and 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. The governance and audit committee are responsible for scrutinising treasury management decisions.

Other Liabilities

In addition to the debt detailed above, the Council is committed to making future payments to cover its pension fund surplus (valued at £3.16m), to cover risks relating to landfill closure (£3.41m) and Insurance Claims (£0.19m). Council is also at risk of having to pay for 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. Any new liabilities in the form of loans must be reported to full council for approval/notification as appropriate.

Further details on the above are found on notes 19 and 23 of the 2022/23 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. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from Council Tax, business rates and general government grants.

Table 11: Prudential Indicator: Proportion of financing costs to net revenue stream

	2022/23 actual	2023/24 forecast	2024/25 budget *	2025/26 budget	2026/27 budget
Financing costs (£m)	5.41	6.42	7.32	8.23	9.14
Proportion of net revenue stream	10.63%	10.37%	11.56%	11.97%	12.79%

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. The Director of Finance and Corporate Services, Head of Finance, Financial Accountant and Capital Accountant are qualified accountants. The Council pays for junior staff to study towards relevant professional qualifications.

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 SPEND PROFILES

Project Ref	Current Approved Capital Net Cost of Project	Forecast Capital Net Cost of Project	Current 5 year Programme		Beyond 5 year programme		
			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

CAPITAL PROGRAMME PHASE 4 - MONITORING AND EVALUATION

LVI Space Utilisation Option 4	482,488	482,488	5,063	-	-	-	-
Hillsborough Forest (current works on Phase 3 Digital sculpture trail - phase 1 & 2 complete)	1,580,203	1,664,076	82,088	-	-	-	-
Planning Portal	995,000	733,517	7,000	8,000	8,000	8,000	214,511
IT System Phase 1 - Integrated HR & Payroll System	311,400	311,400	11,620	-	-	-	-
Sub Total	15,794,781	15,613,719	105,772	8,000	8,000	8,000	214,511

CAPITAL PROGRAMME PHASE 3 - IMPLEMENTATION

Fleet Replacement	6,236,297	11,672,943	1,427,944	1,685,000	1,695,000	1,765,000	5,100,000
Wallace Park Tennis Development	108,111	108,111	93,101	2,371	13,036	-	-
Cemeteries Mini Programme Phase 1	1,051,145	1,051,145	400,000	510,071	-	-	-
IT System Phase 2 - Finance	392,154	507,760	150,554	-	-	-	-
IT Strategy Refresh & Infrastructure programme	1,275,796	1,275,796	794,340	-	-	-	-
Laurelhill Sports Zone	1,774,580	1,774,580	875,955	654,348	12,530	-	-
3G Pitches Strategy_Lough Moss	2,267,077	2,261,203	1,358,372	452,377	165,634	-	-
DIIB Redevelopment	57,687,000	57,687,000	1,332,000	16,221,000	25,043,000	10,810,000	1,500,000
Sub Total	70,792,160	76,338,537	6,432,267	19,525,166	26,929,200	12,575,000	6,600,000

CAPITAL PROGRAMME SPEND PROFILES

Project Ref	Current Approved Capital Net Cost of Project	Forecast Capital Net Cost of Project	Current 5 year Programme		Beyond 5 year programme		
			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

CAPITAL PROGRAMME PHASE 2 - FULL BUSINESS CASE

Hamiltons Shed Replacement	600,000	600,000	12,000	265,000	243,000	11,500	
Hilden Former Primary School subject to HLF	477,070	767,902	189,692	277,737	31,776		
Resurfacing Works to Council Assets (Programme)	1,374,000	930,000	460,000	405,000	65,000		
BRCD_Hillsborough	6,000,000	4,250,000	50,000	1,366,667	2,733,333	26,251	
Hydebank Pavillion Refurbishment	94,421	94,421	78,228	1,919	7,677		
Cemeteries Programme Phase 2 (Programme)	5,218,264	5,218,264	100,000	1,600,000	1,500,000	1,000,000	1,018,264
Sub Total	13,763,755	11,860,588	889,920	3,916,322	4,580,785	1,037,751	1,018,264
TOTAL COMMITTED	100,350,696	103,812,844	7,427,958	23,449,488	31,517,985	13,620,751	7,832,775

CAPITAL PROGRAMME PHASE 1 - OUTLINE BUSINESS CASE

Duncan's Dam Phase 2	90,110	247,185	61,688	-			
Capital Recycling Project	6,029,920	4,087,373	120,000	3,385,927			
Stockdam Glen Linear Park	1,013,700	1,013,700	555	882,689	19,642	-	-
Waste Infrastructure Development (Programme)	9,000,000	9,000,000	-	300,000	100,000	3,700,000	4,900,000
Sub Total	16,133,729	14,348,258	182,243	4,568,616	119,642	3,700,000	4,900,000

CAPITAL PROGRAMME SPEND PROFILES

Project Ref	Current Approved Capital Net Cost of Project	Forecast Capital Net Cost of Project	Current 5 year Programme		Beyond 5 year programme		
			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

CAPITAL PROGRAMME PHASE 0 - PIRSOC

Play Area Refurbishment Phases 4, 5, 6 & 7 (Programme)	200,000	200,000	200,000	-	-	-	-
Nettlehill MUGA	150,000	150,000	-	-	-	-	150,000
Wallace Park Play development	1,000,000	2,000,000	-	-	500,000	500,000	1,000,000
Pavillion Replacement & Refurb Programme Seycom	-	-	-	-	-	-	-
Pavillion Replacement & Refurb Programme Aghalee.	637,394	637,394	-	50,000	50,000	537,394	-
LVI Accommodation review	250,000	250,000	6,250	-	-	-	243,750
Irish Linen Center / Museum							
3G Pitches Strategy_Billy Neill	1,662,224	500,000	-	-	378,370	50,000	-
3G Pitches Strategy_Hydebank	1,342,430	1,342,430	-	708,351	524,309	60,511	-
LVI Roof Upgrade	-	1,400,000	100,000	1,000,000	230,000	70,000	-
Sub Total	5,242,048	6,479,824	306,250	1,758,351	1,682,678	1,217,905	1,393,750
TOTAL NON-COMMITTED	21,375,777	20,828,082	488,493	6,326,967	1,802,321	4,917,905	6,293,750
CONTINGENCY	6,043,473	6,043,473					
TOTAL COMMITTED & NON-COMMITTED	127,769,947	130,684,399	7,916,451	29,776,455	33,320,306	18,538,656	14,126,525

2024/2025 - Renewal & Repairs Project List

127

<u>Project</u>	<u>23/24 Budget</u>	<u>Total Act & Com as at period 8</u>	<u>24/25 Budget</u>
IT cabling	-	6,722.64	
Replace existing lighting to LED	10,000.00	-	
Digital Infrastructure (LVI)	10,000.00	-	
Pothole repairs at LVI	60,000.00	-	
Bradford Court Replacement Carpet			6,000.00
Replacement of Island Hall Light Desk			10,000.00
Re-seal of Island Hall Floor			15,000.00
Play Area Replacement Equipment	15,000.00	3,770.00	10,000.00
Grounds Maint Equipment Replacement	20,000.00	8,625.00	15,000.00
P&A infrastructure replacement	17,500.00	-	
Countryside Access Improvements	17,000.00	18,930.00	17,000.00
AGC Site Dressing	20,000.00	7,393.11	15,000.00
CHGC Site Dressing	25,000.00	20,871.00	20,000.00
Sports Pavilions	45,000.00	49,160.43	30,000.00
Cemetery Headstone Works	25,000.00	17,010.00	20,000.00
Playing Field Drainage	25,000.00	19,103.73	18,000.00
Goal Posts / Nets	12,000.00	10,743.18	10,000.00
Tree Maintenance	150,000.00	153,126.10	150,000.00
Replacement Christmas Lighting	5,000.00	582.60	5,000.00
Lough Moss Community Space	-	2,032.08	
Lisburn Cemetery entrance works	-	1,665.88	
Grass cricket wickets at Billy Neill	35,000.00	-	
Playing Field Renovation	53,380.00	49,485.66	53,380.00
ILC - Upgrade Intruder Alarm	-	8,350.00	
Moneyreagh CC - Fascia replacement	-	7,159.00	
Bridge CC - Damp at rear remedial	6,000.00	-	
Moneyreagh CC - Replacement CCTV	-	1,520.16	
Ballyoran Units - Emergency Lighting	10,500.00	-	
ILC - Replacement to Air Con	25,000.00		
Hillsborough Village Boiler Replacement	8,000.00	6,989.00	
Bridge CC - internal room painting	5,000.00	-	
Museum -	12,500.00	-	50,000.00
Maghaberry CC New Path & Gate	5,000.00	1,574.99	
LVLV Replacement Pool Filtration Plant	-	8,589.40	
LVLV Maintenance Programme	40,000.00	4,463.60	121,000.00
DIIB Refurbishment Programme	70,000.00	8,816.16	
Lough Moss Refurbishment Programme	46,000.00	10,458.10	
CHGC Refurbishment Programme	5,000.00	6,459.77	5,000.00
AGC Maintenance Prog - Contract	30,000.00	72,030.00	50,000.00
CHGC Maintenance Prog. Contract	50,000.00	35,997.63	
Civic Amenity Upgrade	5,000.00	8,177.30	5,000.00
HRC Road Markings	5,000.00	6,760.80	6,700.00
Compactors & Cont	37,400.00	37,641.24	39,645.00
Signage Replacement	3,000.00	-	3,000.00
Replacement Christmas Lighting	20,000.00	20,975.80	30,000.00
Stabilisation of walls at Aghalee and Po	50,000.00	16,435.00	20,000.00
Fire alarm Billy Neil	8,000.00	11,359.00	
Replacement water storage tank BillyNeil	-	8,655.00	25,000.00
Replacement wall at Moira Demense	55,000.00	770.00	20,000.00
Chillers LVI	15,290.00	14,211.54	
Replace Decorative Concrete	7,450.00	7,423.71	
Fixed wiring remedical works	18,000.00	7,871.65	
Oil tank replacement	17,000.00	17,000.00	
CCTV replacements	50,000.00		
LVLV Alarm works	40,000.00	-	
Stabilisation of walls at Portmore			50,000.00
Lighting panels LVI			40,000.00
Window & door seals replacement LVI			40,000.00
Repaint Queens Bridge railings LVI			25,000.00
Fixed Wirong Remedial Works			10,000.00
Heating Valve Replacments (LVI)			25,000.00
TV Panels			20,000.00
	1,189,020.00	697,745.06	979,725.00

Appendix 8

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, including movements in the waste and recycling sector as well as other inflationary pressures across the Council
 - Funding available from central government and other third parties recognising that specific central government funding for specific services has either already been cut or may be cut in future periods
 - Focus on delivering efficiencies and value for money across services, including the efficiency review programme which will be further progressed during 2024/25.
4. Members have been fully involved in the budget setting process including setting assumptions, reviewing budgets considering the financial and operational needs of the organisation to ensure effective service delivery across the Council.
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. Going forward, performance against budget will be monitored regularly for both revenue and capital throughout the financial year with reports to the Finance & Corporate Services Committee. If necessary, action will be taken to address adverse variances and reported on accordingly.
7. 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.

8. 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 2024/25 year ahead.

ADEQUACY OF RESERVES

9. 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.
10. 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.
11. 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.
12. 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.
13. 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.
14. In considering the adequacy of the general fund reserve, several factors have been considered:
 - As at 31 March 2023, the Council's general fund reserve is £13.8m the unallocated element is £7.1m as the remaining balance is further earmarked for specific purposes.
 - Although the 2023/24 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 including potential impact of pay deals, potential waste costs, and continuing higher than normal inflation.
- 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

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