

Report to Business & Transformation Scrutiny Panel

Agenda
Item:
A.5

Meeting Date: 6 September 2018
Portfolio: Finance, Governance and Resources
Key Decision: No
Within Policy and Budget Framework YES
Public / Private Public

Title: REVENUE BUDGET OVERVIEW & MONITORING REPORT:
APRIL TO JUNE 2018
Report of: CHIEF FINANCE OFFICER
Report Number: RD 18/18

Purpose / Summary: This report provides an overview of the Council's General Fund revenue budgetary position for the period April to June 2018 which was considered by the Executive on 20 August 2018.

Questions for / input required from Scrutiny:

Members are asked to note the variances contained within this report.

Recommendations:

Members of the Business & Transformation Scrutiny Panel are asked to note the overall budgetary position for the period April to June 2018.

Tracking

Executive:	20 August 2018
Scrutiny:	6 September 2018
Council:	n/a

Report to Executive

Agenda
Item:

Meeting Date: 20 August 2018
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Key Decision: No
Within Policy and
Budget Framework YES
Public / Private Public

Title: REVENUE BUDGET OVERVIEW & MONITORING REPORT:
APRIL TO JUNE 2018
Report of: CHIEF FINANCE OFFICER
Report Number: RD 18/18

Purpose / Summary: This report provides an overview of the Council's overall budgetary position for the period April to June 2018 for revenue schemes only. The revenue report includes details of balance sheet management issues, bad debts written off in the period and progress against the transformation savings is also provided.

Recommendations:

The Executive is asked to:

- (i) Note the budgetary performance position of the Council to June 2018;
- (ii) Note the action by the Chief Finance Officer to write-off bad debts as detailed in paragraph 6;
- (iii) Note the release of reserves as set out in the table at paragraph 2.2, and note the virements approved as detailed in Appendix A.

Tracking

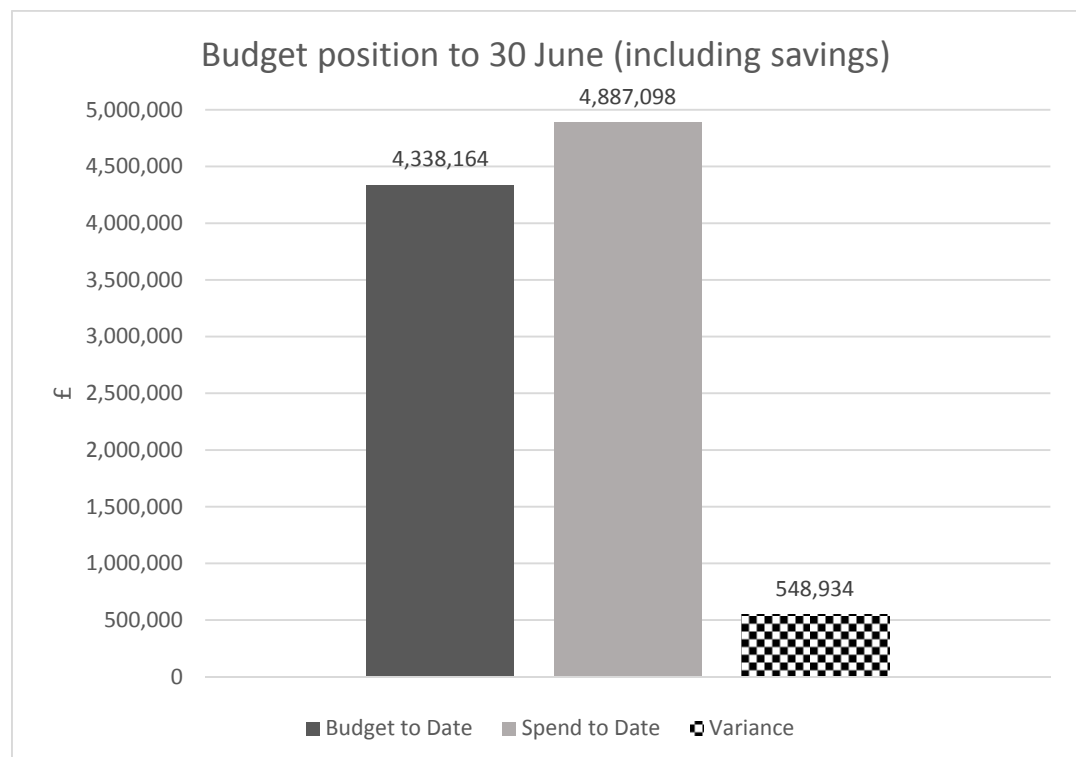
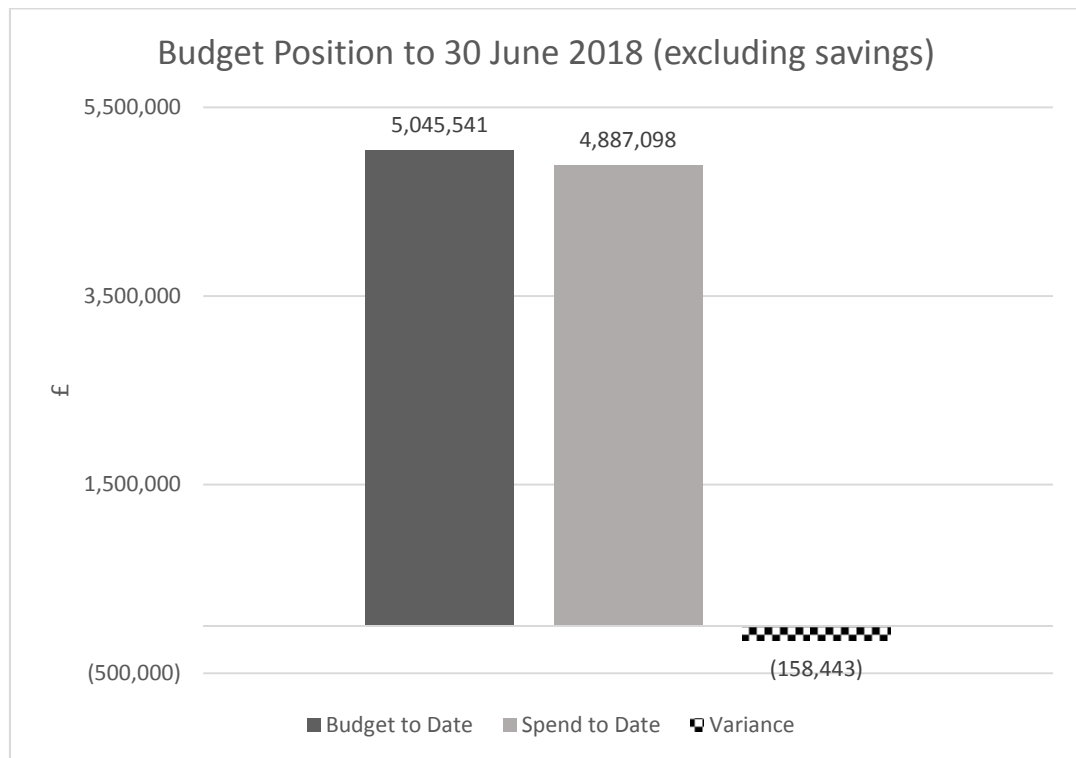
Executive:	20 August 2018
Scrutiny:	6 September 2018
Council:	n/a

1. BACKGROUND INFORMATION AND OPTIONS

- 1.1 In accordance with the City Council's Financial Procedure Rules, the Chief Finance Officer is required to report to the Executive on the overall budget position, the monitoring and control of expenditure against budget allocations and the exercise of virement on a regular basis. Further details of virements processed can be found in **Appendix A**. It is the responsibility of individual Chief Officers to control income and expenditure within their service areas and to monitor performance, taking account of financial information provided by the Chief Finance Officer.
- 1.2 All Managers currently receive a monthly budget monitoring report covering their areas of responsibility. Information is collated from the main accounting system and then adjusted to correct any known budget profiling trends, timing differences and commitments. The report has been developed in line with the need to provide sound financial management information to inform the decision making process.
- 1.3 Please note that throughout this report:
- (i) the use of a bracket represents a favourable position i.e. either an underspend or additional income received,
 - (ii) the term 'underspend' is taken to include both reduced expenditure and/or increased income,
 - (iii) the term 'overspend' includes both spending above budget and/or shortfall in income.

2. 2018/19 REVENUE BUDGET MONITORING

2.1 The budget position of the Council as at June 2018 is presented below:

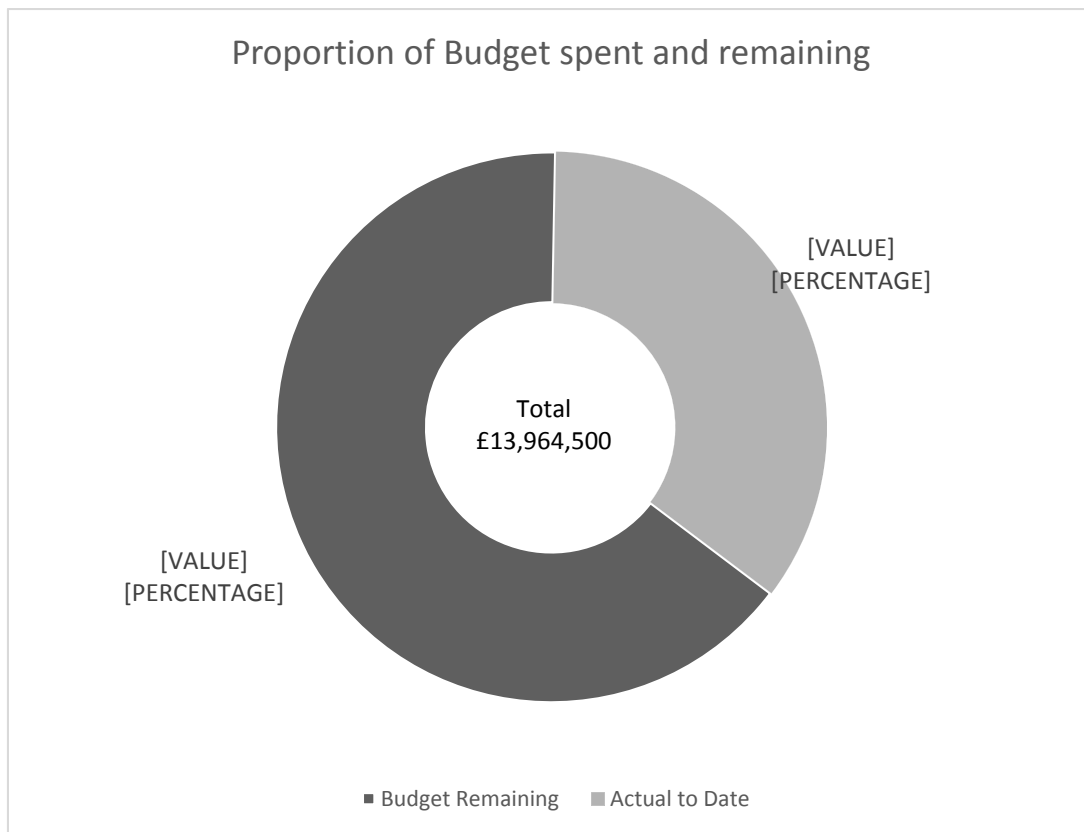


2.2 The summarised revenue budgetary position as at June 2018 is shown below:

		Original Budget £	Updated Budget £	Net Budget to Date £	Net Spend to Date £	Variance £
Community Services	B1	7,603,800	9,327,100	2,140,875	2,110,907	(29,968)
Corporate Support and Resources	B2	5,482,200	2,861,700	1,160,613	1,207,046	46,433
Economic Development	B3	889,100	1,718,200	552,075	623,926	71,851
Governance & Regulatory Services	B4	254,900	979,500	458,228	338,361	(119,867)
Corporate Management	B5	(1,603,000)	(922,000)	733,750	606,858	(126,892)
Service Expenditure		12,627,000	13,964,500	5,045,541	4,887,098	(158,443)
Transformation & Base Budget Savings		(1,242,000)	(1,237,100)	(707,377)	0	707,377
Service Expenditure		11,385,000	12,727,400	4,338,164	4,887,098	548,934
Parish Precepts		613,100	613,100	613,100	612,818	(282)
Total		11,998,100	13,340,500	4,951,264	5,499,916	548,652
Transfers to/(from) Reserves						
Car Park Improvement Reserve		0	(106,600)	(106,600)	(106,600)	0
Building Control Reserve		0	(34,900)	(34,900)	(34,900)	0
Cremator Replacement Reserve		0	22,900	22,900	22,900	0
Carry Forward Reserve		(235,000)	(252,000)	(252,000)	(252,000)	0
Promoting Carlisle Reserve		0	(10,000)	(10,000)	(10,000)	0
Revenue Grants Reserve		0	(508,200)	(508,200)	(508,200)	0
General Fund Reserve		817,800	107,000	107,000	(51,971)	(158,971)
Planning Services Reserve		0	22,200	22,200	22,200	0
Total Transfer to/(from) Reserves		582,800	(759,600)	(759,600)	(918,571)	(158,971)
Financed by:						
Precept from Collection Fund		(7,600,700)	(7,600,700)	(7,600,700)	(7,600,643)	57
Business Rate Retention		(4,531,700)	(4,531,700)	(4,531,700)	(4,921,427)	(389,727)
Revenue Support Grant		(448,500)	(448,500)	(121,095)	(121,106)	(11)
Total Grants		(12,580,900)	(12,580,900)	(12,253,495)	(12,643,176)	(389,681)
Total		(11,998,100)	(13,340,500)	(13,013,095)	(13,561,747)	(548,652)

		Original Budget £	Updated Budget £	Net Budget to Date £	Net Spend to Date £	Variance £
Flood Expenditure (net)	B6	0	0	0	38,263	38,263
Total		0	0	0	38,263	38,263

2.3 The amount of the overall budget spent by June is as follows:



2.4 Further details for each directorate can be found in **Appendices B1 – B6**. Each appendix shows a breakdown of the variance for the Directorate, with comments and a note of any performance issues. The main variances are also summarised in the table below.

Budget Area		Underspend £	Overspend £
Recycling & Waste Management Savings	B1	0	17,200
Recycling & Waste Management Income	B1	0	22,536
Salary Turnover Savings	B5	(37,045)	0
General Inflation	B5	(83,300)	0
Investment Interest	B2	0	26,489
Revenues and Benefits	B2	(35,401)	0
Business Interaction Centre	B3	0	44,942
IT Services	B2	0	67,372
Development Control Fee Income	B3	0	30,304
Councillor's Small Scale Community Schemes	B1	(12,295)	0
Homeless Accomodation Income	B4	0	57,352
Lanes Rent	B4	0	43,825
Dilapidations Settlement	B4	(275,000)	0
Chancerygate	B4	0	101,213

- 2.5 A subjective analysis of the summarised budgetary position excluding flood related items as at June is shown in **Appendix C**.
- 2.6 The following table shows the position as at June 2018 of savings achieved against the transformation savings targets to date.

Savings Target	Target (£)	Achieved (£)	(Overachieved) /Outstanding (£)
Up to & including 2016/17		(23,000)	23,000
Previous Year Target	795,000	395,000	400,000
Current Year Target	1,479,000	772,700	706,300
Net Recurring Position	2,274,000	1,144,700	1,129,300
Base Budget Review	403,000	295,200	107,800
Net Recurring position	2,677,000	1,439,900	1,237,100

3. FORECAST OUTTURN POSITION 2018/19

- 3.1 The Council's financial position is affected by a number of external factors that have a financial impact during the course of the year and ultimately at the year end. These include:
- The general effect of local economic activity on the Council's income streams e.g. car parking, tourism and leisure activities.
 - Fuel prices, energy costs and other inflationary issues.
 - The effects of the housing market and property prices, especially with regard to income from land charges, rents and building and development control.
- 3.2 The Council's financial position will continue to be closely monitored and likely year end position will be reported more fully in a future monitoring report. It will be important to maintain a prudent approach to ensure a sustainable budget position for future years to avoid any significant variance at year end.
- 3.3 The areas of significant variance noted in this report will also be scrutinised fully and incorporated into the 2019/20 budget process if the position is deemed to be recurring in nature.

4. FUNDING

- 4.1 The main sources of funding for the Council are Council Tax Income, Revenue Support Grant and Business Rates income. Council Tax income and Revenue Support Grant do not vary across the year from the amounts set at the budget, with

any variation in Council Tax income received being adjusted for in the Collection Fund Surplus/Deficit calculation for the following year's budget.

- 4.2 Business Rates Income is largely prescribed by the amounts submitted to MHCLG on the NNDR1 form which estimates Business Rate Income for the year when calculated in January, however, there are two elements of this income that can vary throughout the year, namely, section 31 grants paid by government for business rates reliefs granted, and the levy and pooling calculations to the Cumbria Pool.
- 4.3 The current estimates of Business Rates income for the quarter to the end of June compared to initial estimates submitted in January are shown in **Appendix D**.

The figures show that based on current estimates, the Council will receive an extra £389,727 in business rates income over and above what it has budgeted for. However, this position could change throughout the year depending upon the performance of other authorities in the Cumbria Pool and the amount of reliefs granted during the year that are subject to Section 31 Grant reimbursement.

5. BALANCE SHEET MANAGEMENT

- 5.1 In line with CIPFA guidance and good practice, information relating to significant items on the Council's balance sheet is shown below. The information concentrates on those items that may have a material impact on the Council if not reviewed on a regular basis.

Balance Sheet item	Balance at 31/03/2018	Balance at Jun 2018	Note
Investments	£11.1m	£18.1m	(i)
Loans	£15.0m	£15.0m	(ii)
Debtors System	£1.05m	£1.27m	(iii)
Creditors System	£0.004m	£0.178m	

- (i) The anticipated annual return on these investments is estimated at £346,400 for 2018/19 with current forecasts anticipated to be below these projections.
- (ii) The cost of managing this debt, in terms of interest payable, is budgeted at £1,319,600 in 2018/19 with costs currently on target.
- (iii) There may be a significant impact on the cash flow of the Council if outstanding debts are not received. Any debts deemed to be irrecoverable are written off against a bad debt provision set up specifically for this purpose. Other significant debts relate to Council Tax, NNDR, and Housing Benefit overpayments.

- (iv) The Council's VAT partial exemption calculation for the period ending June 2018 has been calculated and is well below the 5% limit set by HMRC at 2.21%. However, this will increase as expenditure is incurred on the capital programme especially on VAT exempt activities i.e. Civic Centre reinstatement.

6. BAD DEBT WRITE-OFFS

- 6.1 The Chief Finance Officer has delegated authority for the write-off of outstanding debts for NNDR, Council Tax and Debtors (including Penalty Charge Notices). In accordance with this, the Executive is asked to note that debts totalling £121,285.85 have been written off during Quarter 1 to the end of June 2018. A summary of bad debts is given in Table 1 in **Appendix E** of this report and these costs will fall against the following:

	£
General Fund	46,057.24
Council Tax (Collection Fund)	32,174.33
NNDR	43,054.28
Total Write-offs	121,285.85

- 6.2 The "write-ons" itemised in Table 2 in **Appendix E**, totalling £7,582.79, are in respect of balances originally written off that have since been paid. The write-ons will be credited as follows:

	£
General Fund	2,812.05
Council Tax (Collection Fund)	4,576.62
NNDR	194.12
Total Write-ons	7,582.79

- 6.3 In the case of the General Fund, the write-offs will be charged against provisions for bad debts. However VAT, which has been identified separately, will be recouped in future VAT returns. Any write-off/write-on of Council Tax/NNDR will fall against the provisions within the Collection Fund. Any Council Tax court costs written off will be charged against the Bad Debt Provision within the General Fund.
- 6.4 At this stage of the year, the level of bad debts is broadly in line with expectations and at this level will be within the scope of the current provisions to fund the bad debts. However, this situation is continuously under review and any major deviations will be the subject of future reports.

7. RISKS

- 7.1 The ongoing impact of issues identified will be monitored carefully in budget monitoring reports and appropriate action taken.

8. CONSULTATION

- 8.1 Consultation to date.
SMT and JMT have considered the issues raised in this report.
- 8.2 Consultation Proposed
Business and Transformation Scrutiny Panel will consider the report on 6th September 2018.

9. CONCLUSION AND REASONS FOR RECOMMENDATIONS

- 9.1 The Executive is asked to:
- (i) Note the budgetary performance position of the Council to June 2018;
 - (ii) Note the action by the Chief Finance Officer to write-off bad debts as detailed in paragraph 6;
 - (iii) Note the release of reserves as set out in the table at paragraph 2.2, and note the virements approved as detailed in Appendix A.

10. CONTRIBUTION TO THE CARLISLE PLAN PRIORITIES

- 10.1 The Council's revenue budget is set in accordance with the priorities of the Carlisle Plan and the position for the first quarter of 2018/19 shows the delivery of these priorities within budget.

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Ext: 7289

Appendices A, B1 to B6, C to E.
attached to report:

Note: in compliance with section 100d of the Local Government (Access to Information) Act 1985 the report has been prepared in part from the following papers:

- **None**

CORPORATE IMPLICATIONS:

LEGAL – The Council has a fiduciary duty to manage its finances properly and the proper reporting of the budget monitoring is part of this process.

FINANCE – Financial implications are contained within the main body of the report.

EQUALITY – This report raises no explicit issues relating to the public sector Equality Duty.

INFORMATION GOVERNANCE – There are no information governance implications.

REVENUE BUDGET MONITORING 2018/19

VIREMENTS PROCESSED FOR PERIOD APRIL TO JUNE 2018

Date	Virement Details	Recurring/ Non-recurring	Value	Authorised By
Requested by Officers (under £35,000 or delegated authority)				
16/05/2018	Provision of budget required due to staffing review	Recurring	8,600	Chief Finance Officer
02/11/2017	Release of funding held in Promoting Carlisle Reserve	Non-recurring	10,000	PF.014/17 Leader of the Council
29/05/2018	Transfer budget for a posts between Executive Management and SST	Recurring	14,900	Chief Finance Officer
29/05/2018	Provision of budget from Revenues and Benefits for temporary post in Customer Services	Non-recurring	9,600	Revenues & Benefits Operations Manager
18/06/2018	Release of funding from Revenue Grant Reserve for office equipment at Business Interaction Centre (funding originally allocated for Empty Shops and Town Centre).	Non-recurring	12,900	Chief Finance Officer
27/06/2018	Release of funds from Car Park Reserve for resurfacing of three car parks	Non-recurring	106,600	OD.069/18 Chief Executive
27/06/2018	Release of funding from General Carry Forward Reserve for Jubilee Road Play Area	Non-recurring	17,000	Chief Finance Officer
06/07/2018	Release of funding from Revenue Grant Reserve for Supporting People	Non-recurring	99,900	Chief Finance Officer
06/07/2018	Release of funding from Revenue Grant Reserve for Domestic Abuse Victim Support	Non-recurring	326,900	Chief Finance Officer
06/07/2018	Release of funding from Revenue Grant Reserve for Carlisle South Garden Village	Non-recurring	60,300	Chief Finance Officer
06/07/2018	Release of funding from Revenue Grant Reserve for Rogue Landlord Officer & Flood Recovery Officer	Non-recurring	8,200	Chief Finance Officer
Approved by Executive (£35,000 to £70,000)				
09/04/2018	Revenue contribution to capital for resurfacing of three car parks	Non-recurring	10,700	CS21/18 Executive 09/04/18
Approved by Council (over £70,000)				
24/04/2018	Revenue carried forward from 2017/18 to be used to contribute to capital for resurfacing of three car parks	Non-recurring	47,000	CS25/18 Council 24/04/18

REVENUE BUDGET MONITORING 2018/19

COMMUNITY SERVICES	Gross Expenditure	Gross Income	Recharges	Total
Position as at 30th June 2018	£	£	£	£
Annual Budget	17,519,700	(5,466,600)	(2,726,000)	9,327,100
Budget to date	4,407,969	(1,574,954)	(692,140)	2,140,875
Total Actual	4,399,895	(1,615,763)	(673,225)	2,110,907
Variance	(8,074)	(40,809)	18,915	(29,968)
Carry Forwards/Reserves & Provisions				0
Adjusted Variance	(8,074)	(40,809)	18,915	(29,968)

Analysis of Variances		Expenditure Variance	Income Variance	Recharges Variance	Adjusted Variance
Service	Note	£	£	£	£
Green Spaces	1	(13,807)	(38,554)	141	(52,220)
Small Scale Community Schemes	2	(12,297)	0	0	(12,297)
Waste Services	3	11,000	22,536	213	33,749
Miscellaneous	4	7,030	(24,791)	18,561	799
Total Variance to date		(8,074)	(40,809)	18,915	(29,968)

Note	Community Services - Comments
1.	Various minor underspends including premises related and transport related costs; increased income from sales and fees & charges.
2.	Underspend on Councillors' small scale community schemes.
3.	Underspends on employee and transport costs, overspends on supplies & services & savings shortfall; shortfall in income from sale of recyclates.
4.	Various minor overspends & additional income across the service.

REVENUE BUDGET MONITORING 2018/19

CORPORATE SUPPORT AND RESOURCE	Gross Expenditure	Gross Income	Recharges	Adjusted Total
Position as at 30th June 2018	£	£	£	£
Annual Budget	35,761,100	(26,224,700)	(6,674,700)	2,861,700
Budget to date	9,850,044	(7,205,114)	(1,484,317)	1,160,613
Total Actual	9,900,530	(7,213,688)	(1,479,796)	1,207,046
Variance	50,486	(8,574)	4,521	46,433
Carry Forwards/Reserves & Provisions				0
Adjusted Variance	50,486	(8,574)	4,521	46,433

Analysis of Variances		Expenditure Variance	Income Variance	Recharges Variance	Adjusted Variance
Service	Note	£	£	£	£
ICT Services	1	57,898	(35)	9,509	67,372
Treasury and Debt Management	2	902	26,489	0	27,391
Revenues and Benefits	3	(3,977)	(31,561)	137	(35,401)
Miscellaneous	4	(4,337)	(3,467)	(5,125)	(12,929)
Total Variance to date		50,486	(8,574)	4,521	46,433

Note	Corporate Support & Resources - Comments
1.	Overspend mainly in relation to expenditure on Microsoft Licenses.
2.	Under achieved market deposit investment interest.
3.	Various minor underspends; additional grant income received.
4.	Various minor underspends and increased levels of income across the service.

REVENUE BUDGET MONITORING 2018/19

ECONOMIC DEVELOPMENT	Gross Expenditure	Gross Income	Recharges	Adjusted Total
Position as at 30th June 2018	£	£	£	£
Annual Budget	4,277,700	(2,083,500)	(476,000)	1,718,200
Budget to date	975,502	(304,286)	(119,141)	552,075
Total Actual	1,018,646	(275,720)	(119,000)	623,926
Variance	43,144	28,566	141	71,851
Carry Forwards/Reserves & Provisions				0
Adjusted Variance	43,144	28,566	141	71,851

Analysis of Variances		Expenditure Variance	Income Variance	Recharges Variance	Adjusted Variance
Service	Note	£	£	£	£
Business Interaction Centre	1	40,151	4,790	0	44,942
Development Control	2	1,084	30,304	0	31,388
Miscellaneous	3	1,909	(6,529)	141	(4,479)
Total Variance to date		43,144	28,566	141	71,851

Note	Economic Development - Comments
1.	Overspend on monthly running costs which do not have budgets identified; shortfall in income.
2.	Shortfall in income from fees and charges.
3.	Various net minor underspends and surplus income across the service.

REVENUE BUDGET MONITORING 2018/19

GOVERNANCE AND REGULATORY	Gross Expenditure	Gross Income	Recharges	Adjusted Total
Position as at 30th June 2018	£	£	£	£
Annual Budget	9,877,300	(5,709,300)	(3,188,500)	979,500
Budget to date	2,689,961	(1,433,693)	(798,040)	458,228
Total Actual	2,783,489	(1,654,574)	(790,554)	338,361
Variance	93,528	(220,881)	7,486	(119,867)
Carry Forwards/Reserves & Provisions				0
Adjusted Variance	93,528	(220,881)	7,486	(119,867)

Analysis of Variances		Expenditure Variance	Income Variance	Recharges Variance	Adjusted Variance
Service	Note	£	£	£	£
Homeless Accommodation	1	12,982	57,352	0	70,335
The Lanes	2	(3)	43,750	0	43,747
Other Rental Properties	3	1,004	(263,332)	0	(262,328)
Chancerygate	4	101,213	0	0	101,213
Licensing	5	(1,790)	(27,506)	0	(29,297)
Miscellaneous	6	(19,878)	(31,145)	7,486	(43,537)
Total Variance to date		93,528	(220,881)	7,486	(119,867)

Note	Governance & Regulatory Services - Comments
1.	Various minor overspends; shortfall in income due to units being out of service during refurbishment.
2.	Shortfall in rent income for 2018/19. Annual deficit expected to be around £175,300.
3.	Additional income generated mainly from a dilapidations settlement for premises on Castle Street.
4.	Overspend on Chancerygate costs.
5.	Additional licence income generated.
6.	Various net minor underspends and surplus income across the service.

REVENUE BUDGET MONITORING 2018/19

CORPORATE MANAGEMENT	Gross Expenditure	Gross Income	Recharges	Adjusted Total
Position as at 30th June 2018	£	£	£	£
Annual Budget	948,900	(1,870,900)	0	(922,000)
Budget to date	1,155,575	(421,825)	0	733,750
Total Actual	1,026,102	(419,244)	0	606,858
Variance	(129,473)	2,581	0	(126,892)
Carry Forwards/Reserves & Provisions				0
Adjusted Variance	(129,473)	2,581	0	(126,892)

Analysis of Variances		Expenditure Variance	Income Variance	Recharges Variance	Adjusted Variance
Service	Note	£	£	£	£
Other Financial Costs	1	(126,830)	2,581	0	(124,249)
Miscellaneous	2	(2,643)	0	0	(2,643)
Total Variance to date		(129,473)	2,581	0	(126,892)

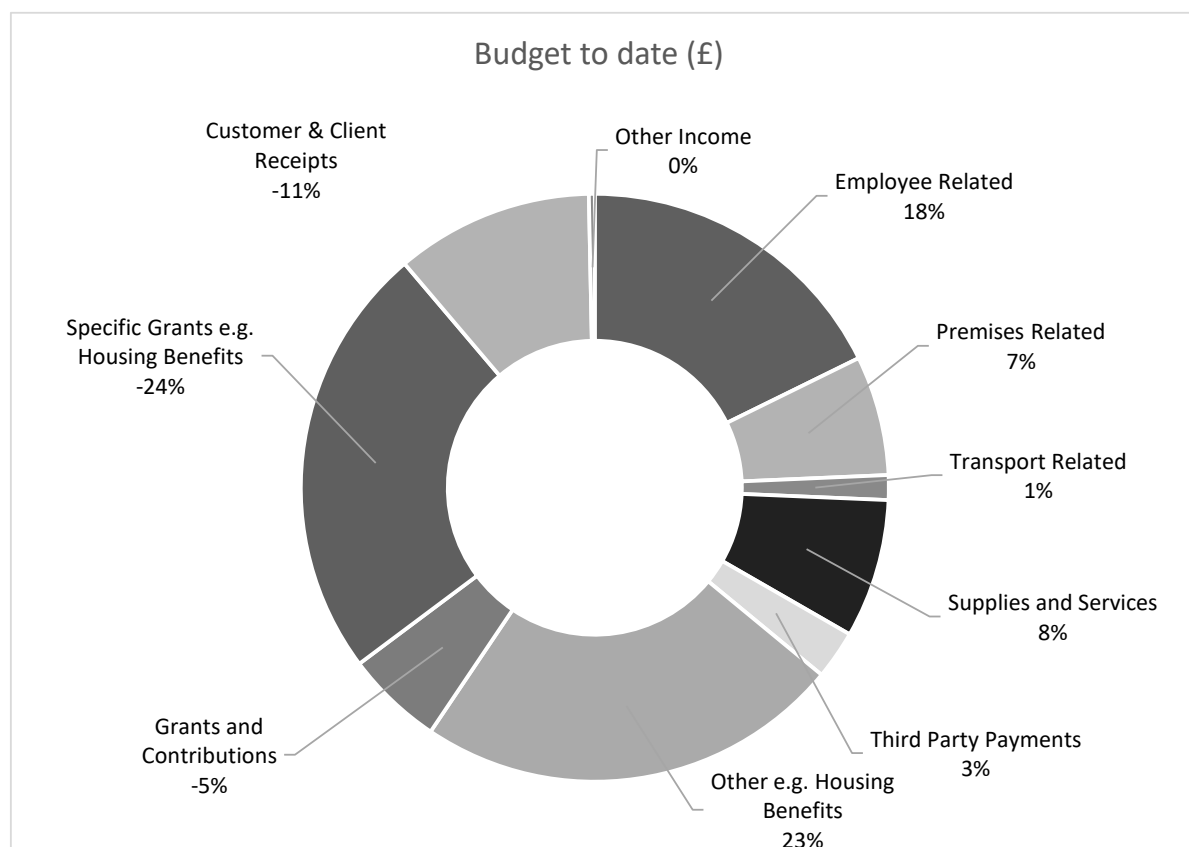
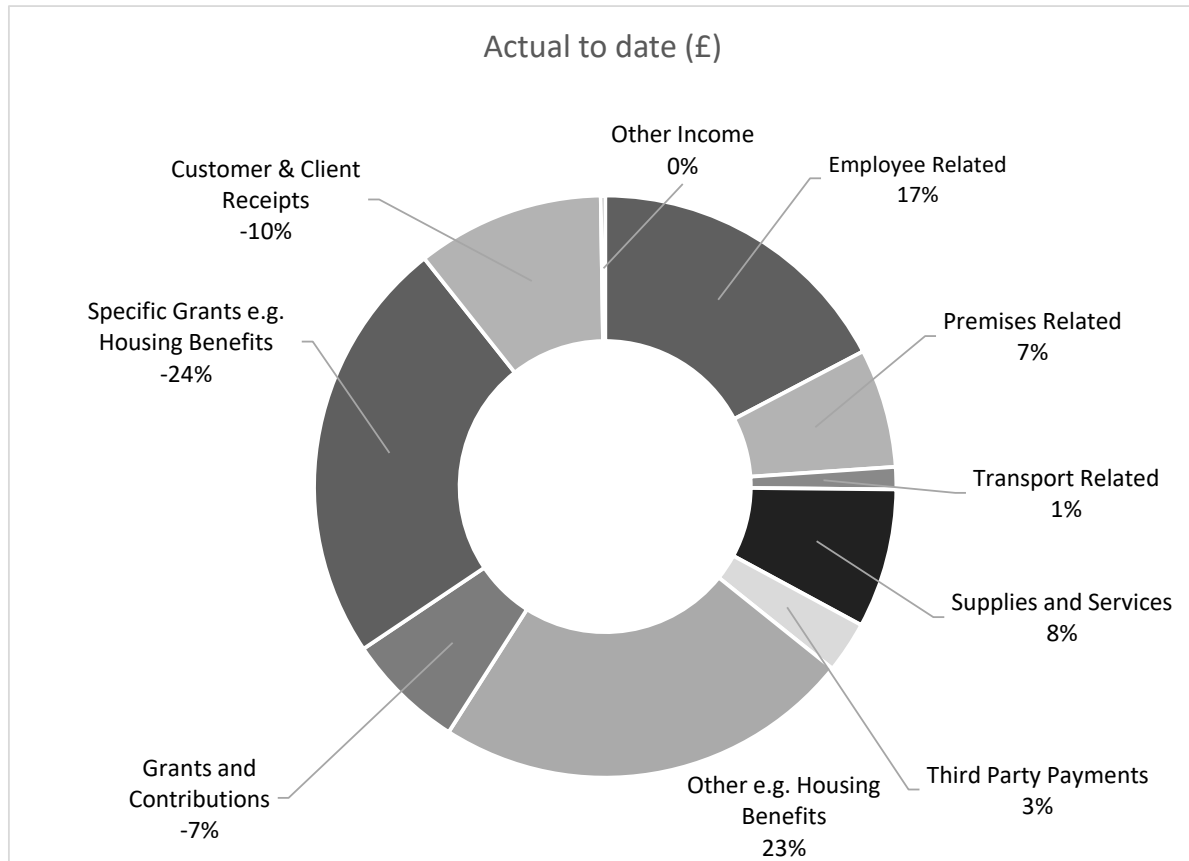
Note	Corporate - Comments
1.	Improvements in savings for Salary Turnover (£37,000) & Inflation savings (£83,300).
2.	Various minor underspends.

REVENUE BUDGET MONITORING 2018/19

REVENUE FLOOD RECOVERY	Gross Expenditure	Gross Income	Recharges	Adjusted Total
Position as at 30th June 2018	£	£	£	£
Annual Budget	0	0	0	0
Budget to date	0	0	0	0
Total Actual	38,263	0	0	38,263
Variance	38,263	0	0	38,263
Carry Forwards/Reserves & Provisions				0
Adjusted Variance	38,263	0	0	38,263

Analysis of Variances		Expenditure Variance	Income Variance	Recharges Variance	Adjusted Variance
Service	Note	£	£	£	£
Flood Damage Recovery	1	38,263	0	0	38,263
Total Variance to date		38,263	0	0	38,263

Note	Flood - Comments
1.	Additional costs incurred as a result of the floods which will be recoverable through Insurance in full or in part. Variance shown is the balance required to be funded from revenue reserves as this is not covered by insurance.

SUBJECTIVE ANALYSIS

BUSINESS RATES INCOME

	2017/18 Outturn	2018/19 NNDR1	2018/19 Q1
Local Share of Income (Per NNDR1)	(16,483,128)	(16,305,689)	(16,305,689)
Renewables (Per NNDR1)	(83,705)	(264,957)	(264,957)
Renewables Bfwd (NNDR3 Previous Year)	(26,453)	(250,585)	(250,585)
Enterprise Zone (Per NNDR1)	(73,700)	0	0
Tariff (Per Final Settlement)	11,737,641	12,090,274	12,090,274
Section 31 Grants (reimbursement of funded reliefs)	(1,378,516)	(1,612,526)	(1,648,738)
Estimated Collection Fund Deficit per NNDR1	98,985	835,515	835,515
Levy Payable to Pool	1,242,974	1,091,672	1,142,753
Pool Redistribution	(683,934)	(490,000)	(520,000)
Total Income	(5,649,837)	(4,906,296)	(4,921,427)
Budget			
Baseline Funding	(3,114,600)	(3,281,700)	(3,281,700)
Additional Rates Income - Pooling/Growth	(1,200,000)	(1,250,000)	(1,250,000)
Total Budget	(4,314,600)	(4,531,700)	(4,531,700)
Additional Income retained	(1,335,237)	(374,596)	(389,727)

BAD DEBT PROVISION

TABLE 1		Write-Offs June 2018		
Type of Debt	No.	£	Comments	
NNDR (General)	9	43,054.28	01/04/18 to 30/06/18	
Council Tax	95	32,174.33	01/04/18 to 30/06/18	
Debtors:				
Private Tenants	0	0.00	01/04/18 to 30/06/18	
Housing Benefit Overpayments	73	42,148.02	01/04/18 to 30/06/18	
General Fund	20	1,254.22	01/04/18 to 30/06/18	
Penalty Charge Notices:				
On Street	2	194.00	01/04/18 to 30/06/18	
Off Street	30	2,461.00	01/04/18 to 30/06/18	
TOTAL	229	121,285.85		

TABLE 2		Write-Ons June 2018		
Type of Debt		£	Comments	
NNDR (General)	7	194.12	01/04/18 to 30/06/18	
Council Tax	15	4,576.62	01/04/18 to 30/06/18	
Debtors:				
Private Tenants	0	0.00	01/04/18 to 30/06/18	
Housing Benefit Overpayments	5	2,811.13	01/04/18 to 30/06/18	
General Fund	5	0.92	01/04/18 to 30/06/18	
TOTAL	32	7,582.79		