

# FAREHAM

## BOROUGH COUNCIL

### Report to Portchester Crematorium Joint Committee

*Date:* 15 December 2014

*Report of:* Treasurer to the Joint Committee

*Subject:* REVENUE BUDGET 2015/16

#### SUMMARY

This report sets out the revenue budget and repairs and renewals programme for 2014/15 and 2015/16, together with a review of fees and charges. The revised capital works programme for 2014/15 and future years has also been included for consideration.

#### RECOMMENDATIONS

- (a) That expenditure of £137,250 in 2015/16 to be financed from the repairs and renewals fund as detailed in Appendix D is approved;
- (b) That the capital works programme as detailed in Appendix E be approved;
- (c) That the proposed charges as set out in Appendices B and C are approved from 1 April 2015;
- (d) That the proposed revenue account estimates as set out in Appendix A be approved subject to the Joint Committee's decisions in respect of the recommendations (a, b & c) above.
- (e) That the Joint Committee considers writing to the Leader of each constituent authority to advise them of the reduction in the annual payment received from the Portchester Crematorium Joint Committee in 2015/16 and beyond.

## **INTRODUCTION**

1. The Joint Committee has in place a co-ordinated finance strategy that allows the consideration of availability of resources to finance both capital and revenue at the same time. There are a number of fundamental principles that are followed by the Joint Committee which form the basis of the finance strategy which are:
  - (i) Sufficient reserves and provisions will continue to be made to ensure that:
    - (a) no precept will be required from the constituent authorities within the foreseeable future and;
    - (b) all anticipated capital works can be funded from revenue income
  - (ii) That subject to (i) above, an optimum annual contribution be available for re-distribution to each of the constituent authorities.
2. This report has been prepared following the finance strategy principles so that members of the Joint Committee can consider in detail the financial position of Portchester Crematorium in the current year and the anticipated position in 2015/16.
3. Detailed information is set out in the various appendices to this report which cover the following:
  - Appendix A - Revised revenue budget for 2014/15 and the revenue budget for 2015/16;
  - Appendix B - Optional charges 2015/16;
  - Appendix C - Cremation fees 2015/16;
  - Appendix D - Repairs and renewals programme and funding;
  - Appendix E - Capital works programme and funding;

## **BASE REVENUE BUDGET 2013/14**

4. The original revenue budget for 2014/15 was prepared on a projected outturn basis with an allowance for price increases included within the various budget heads as appropriate. The estimated surplus for the year was £1,000 based on an estimate of 2,856 cremations during the year.

## **BUDGET ISSUES**

5. Since December 2013 the operating environment of Portchester Crematorium has significantly changed, with the opening of 'The Oaks', a private crematorium facility in the district of East Hampshire, very close to the border with the borough of Havant. The risk that this facility poses to the operation at Portchester has been fully evaluated and a report detailing measures to develop and enhance our service was presented to the Joint Committee in September 2013 when all of the recommendations were approved.
6. Considered reductions in revenue were allowed for in the budget for 2014/15, based on a 30% annual reduction to 2,856 in the number of cremations at Portchester once the new crematorium opened. The impact on revenue income to the crematorium has been closely monitored throughout the 2014/15 financial year to date and compared with a ten year average of cremation numbers it is hoped that the reduction will not be as high as 30% in the opening year of the new

crematorium. In the first half of 2014/15 the reduction against the ten year average figure is approximately 15%, although it is likely that this figure will increase over time as the new crematorium becomes more established.

7. In December 2014 a decision was made to maintain the 2014/15 payment to each authority at the same level as for 2013/14 at £150,000 whilst the impact of on actual revenue levels could be monitored. In order to preserve the payment to each authority the budgeted contribution to the Capital Works Fund was reduced in 2013/14 and in 2014/15 no budget provision for this contribution was made. It was acknowledged that this situation would be reviewed in order to provide a sustainable level of investment in the capital works fund to meet future demand for the crematorium, whilst taking into account the need to keep the constituent authorities informed of the impact of proposed reductions in the payment made to them.
8. In light of the level of reduced cremations and related income it is proposed that the payment to the constituent authorities is reduced over a two year period, initially to £125,000 in 2015/16 and to £100,000 in 2016/17. The impact of this reduction, along with the repairs and renewals and capital programmes and other budget variations are fully explained in the following paragraphs.

### REVISED BUDGET 2014/15

9. The revised budget has been set to a break-even level. The budget variations are shown in the following table, and explained further below.

	Actuals 2013/14	Base Estimate 2014/15	Revised Estimate 2014/15	Variation
	£	£	£	£
EMPLOYEE RELATED EXPENDITURE	230,396	239,300	240,400	1,100
PREMISES RELATED EXPENDITURE	532,271	508,900	594,500	85,600
SUPPLIES AND SERVICES	291,054	226,100	235,700	9,600
CAPITAL CHARGES	313,915	250,000	310,000	60,000
SPECIAL EXPENDITURE	1,273,937	790,000	990,000	200,000
<b>GROSS EXPENDITURE</b>	<b>2,641,573</b>	<b>2,014,300</b>	<b>2,370,600</b>	<b>356,300</b>
<b>GROSS INCOME</b>	<b>2,649,568</b>	<b>2,015,300</b>	<b>2,370,600</b>	<b>355,300</b>
<b>SURPLUS / (DEFICIT)</b>	<b>7,995</b>	<b>1,000</b>	<b>-</b>	<b>-1,000</b>

10. Premises related expenditure has increased overall by £85,600; from £508,900 to £594,500. A budget of £146,100 has been set against repairs and renewals expenditure to reflect the programme set out in Appendix D. This expenditure budget is fully offset by the use of the Repairs and Renewals Fund reserve to finance these works so there is no overall effect on the revenue budget deficit / surplus. The budget for repair and maintenance of fixed plant has been increased by £15,000.
11. Supplies and services related expenditure has increased overall by £9,600; from £226,100 to £235,700. The budget for the amount of VAT that we are not able to reclaim has been increased by £10,000 from £40,000 to £50,000. The recharge from Fareham Borough Council has increased by £10,000 to £20,000 reflecting the

revised planned maintenance arrangements. This is fully offset by a budget reduction in consultancy costs of £15,000.

12. Special Expenditure has been increased by £200,000. To ensure that sufficient resources are in place to finance all anticipated capital works, an annual contribution is made out of revenue income to the Committee's Capital Works Fund. The Capital Works Fund as at 1 April 2014 was £830,000. In order to preserve the payment to each authority in 2014/15 there was no budgeted contribution to the Capital Works Fund. In view of the reduction in cremation numbers not being as high as initially anticipated and a reduced programme of repairs and renewal it will be possible to include a budgeted contribution of £180,000 for 2014/15 as part of the revised budget. In order to replenish the Capital Works Fund to levels that will meet future demands of the crematorium a budget of £330,000 has been included in the budget for 2015/16.
13. Gross income has increased overall by £355,300 from £2,015,300 to £2,370,600. The impact on revenue income to the crematorium has been closely monitored throughout the 2014/15 financial year to date. In the first half of 2014/15 the reduction against a ten year average figure is approximately 15%, substantially less than allowed for in the original base budget, although it is likely that this figure will increase over time as the new crematorium becomes more established.

#### BASE BUDGET 2015/16

14. The base budget for 2015/16 has been set to a breakeven level. The budget variations are shown in the following table, and explained further below.

	Actuals 2013/14	Base Estimate 2014/15	Base Estimate 2015/16	Variation
	£	£	£	£
EMPLOYEE RELATED EXPENDITURE	230,396	239,300	243,600	4,300
PREMISES RELATED EXPENDITURE	532,271	508,900	587,700	78,800
SUPPLIES AND SERVICES	291,054	226,100	234,800	8,700
CAPITAL CHARGES	313,915	250,000	310,000	60,000
SPECIAL EXPENDITURE	1,273,937	790,000	1,020,000	230,000
<b>GROSS EXPENDITURE</b>	<b>2,641,573</b>	<b>2,014,300</b>	<b>2,396,050</b>	<b>381,800</b>
<b>GROSS INCOME</b>	<b>2,649,568</b>	<b>2,015,300</b>	<b>2,396,050</b>	<b>380,800</b>
<b>SURPLUS / (DEFICIT)</b>	<b>7,995</b>	<b>1,000</b>	<b>-</b>	<b>-1,000</b>

15. Premises related expenditure has increased overall by £78,800; from £508,900 to £587,700. A budget of £137,300 has been set against repairs and renewals expenditure to reflect the programme set out in Appendix D. This expenditure budget is fully offset by the use of the Repairs and Renewals Fund reserve to finance these works so there is no overall effect on the revenue budget deficit / surplus. The budget for repair and maintenance of fixed plant has been increased by £15,000.
16. Supplies and services related expenditure has increased overall by £8,700; from £226,411 to £234,800. The budget for the amount of VAT that we are not able to reclaim has been increased by £10,000 from £40,000 to £50,000. The recharge

from Fareham Borough Council has increased by £10,000 to £20,000 reflecting the revised planned maintenance arrangements. This is fully offset by a budget reduction in consultancy costs of £15,000.

17. Special Expenditure has been increased by £230,000. In order to replenish the Capital Works Fund to levels that will meet future demands of the crematorium a budget of £330,000 has been included in the budget for 2015/16. In light of the level of reduced cremations and related income it is proposed that the payment to the constituent authorities is reduced over a two year period, initially to £125,000 in 2015/16, resulting in a reduction in this budget of £100,000.
18. Gross income has increased overall by £380,800 from £2,015,300 to £2,396,100. The impact on revenue income to the crematorium has been closely monitored throughout the 2014/15 financial year to date. In the first half of 2014/15 the reduction against a ten year average figure is approximately 15%, substantially less than allowed for in the original base budget, although it is likely that this figure will increase over time as the new crematorium becomes more established.

## **REVIEW OF FEES & CHARGES**

19. The optional charges are set out in Appendix B to this report, with increases proposed against Book of Remembrance and Memorial Cards charges. The charge increase against the inclusion of a badge or crest has been standardised against all entries, rather than varying between the type of purchase and the number of lines. Charges are rounded to the nearest pound for ease of cash handling and it is proposed that these charges are increased from 1 April 2015.
20. The cremation fees are set out in Appendix C to this report, with a £10 increase proposed for 2015/16, equating to 1.92%. The fee level of £530 is still below the 2014 average cremation fee for the UK of £646.31, and the 2014 average cremation fee for Hampshire of £685.83. The table below shows a comparison of the 2014 fees with the nearest crematoria:

Chichester	£845
Southampton	£645
Eastleigh	£695
Portchester	£530
Havant	£725

## **REPAIRS AND RENEWALS FUND**

21. Appendix D sets out the revised repairs and renewals programme for 2014/15 which totals £146,050. The programme of repairs and renewals projects for 2015/16 which totals £137,250 is presented for approval.
22. The revenue budget within the premises heading 'repairs and renewals and capital works fund repairs financed from revenue', reflects the revenue element of the programme for the year. However, this is fully offset by the use of the Repairs and Renewals Fund to finance these works, so there is no overall effect on the revenue budget deficit / surplus.

## **CAPITAL WORKS FUND**

23. Appendix E sets out the future programme for capital works schemes which total approximately £2,960,000.
24. Although the cremators are unlikely to be replaced for many years, the estimated cost of £2,760,000 is shown in the programme as it is essential that sufficient contributions are made to the Capital Works Fund annually to ensure that when the work is required, funding is available to meet the very significant costs.

## **GENERAL FUND REVENUE RESERVE**

25. The Revenue Reserve is an accumulation of budget surpluses from previous years and was approximately £141,402 as at 1 April 2014, being 5.35% of gross expenditure for 2013/14. In accordance with the Finance Strategy for 2014/15 it is prudent to maintain the level of this reserve at over £100,000 in order to deal with fluctuations in revenue income and expenditure that are outside of the Joint Committee's control. After taking into account the revised estimates for this year, and the proposed charges for 2015/16, the balance of the General Fund Revenue Reserve will not be increased.

## **FINANCIAL RISK ASSESSMENT**

26. The revenue budget has been prepared based on a going-concern basis, taking account of current and previous year's activity as well as changes that are known to occur in the current and next financial year.
27. The General Fund Revenue Reserve has been accumulated to provide a small retained resource to meet unforeseen costs or changes in activity. Measures are also considered on an on-going basis in order to preserve the Joint Committee's income streams and keep costs to a minimum.
28. The repairs and renewals programme is fully funded from an earmarked fund, and it is estimated that there will be a retained balance of 16,700 as at 31<sup>st</sup> March 2015. A programme of repairs and renewals projects has been prepared within the available balance carried forward and the budgeted contribution to the earmarked fund of £100,000 for 2014/15.
29. The 6 year capital programme, from 2014/15 to 2019/20, totals £2,960,000. The programme is set out as being fully funded from the existing Capital Works Fund balance of £830,000 plus annual contributions over the life of the programme totalling £1,910,000. This demonstrates that the programme is heavily reliant on continued revenue contributions to the Capital Works Fund so that the programme of work can be fulfilled along with required reactive capital expenditure for mechanical equipment to maintain the crematory function. It has already been highlighted within this report that in order to preserve the annual payment to the constituent authorities in 2015/16 and beyond the budgeted contribution to the Capital Works Fund has been reduced. However wherever possible, steps will be taken to strengthen the Capital Works Fund balance, for example, where underspends occur in the year. The Capital programme will also be reviewed in full during the coming year in response to the actual reduced level of cremations experienced.

## CONCLUSION

21. This report includes various amendments to the budgets which, together with the proposed increase in fees and charges, will ensure that the Joint Committee remains in a strong financial position and that sufficient reserves are built up to cover any future budget shortfall.

## APPENDICES

APPENDIX A – Revenue account for the year ended 31 March 2015

APPENDIX B – Optional charges

APPENDIX C – Cremation fees

APPENDIX D – Repairs and renewals programme

APPENDIX E – Capital works programme

### Reference Papers

- (a) Report of the Treasurer to the Portchester Crematorium Joint Committee 'Revenue Budget 2014/15' - 9 December 2013.
- (b) Report of the Treasurer to the Portchester Crematorium Joint Committee 'Actual Income and Expenditure Account 2013/14' - 16 June 2014.

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Treasurer to the Joint Committee  
Civic Offices, Fareham

For further information on this report, contact Kate Busby, 01329 824685

**REVENUE ACCOUNT FOR THE YEAR ENDING 31 MARCH 2015**

	Actual 2013/14 £	Base Estimate 2014/15 £	Revised Estimate 2014/15 £	Base Estimate 2015/16 £
<b>EMPLOYEES</b>				
Salaries-Full Time Officers	181,728.23	178,500	181,000	182,200
Salaries-Part Time Officers		8,300	9,000	9,000
Salaries-Overtime	4,168.01	5,000	5,000	5,000
National Insurance	10,930.36	12,100	11,400	12,000
Superannuation	32,751.26	35,000	33,600	35,000
First Aid Allowances	342.71	400	400	400
Training Expenses	475.00	0	0	0
Staff Advertising	0.00	0	0	0
<b>TOTAL EMPLOYEES</b>	<b>230,395.57</b>	<b>239,300</b>	<b>240,400</b>	<b>243,600</b>
<b>PREMISES</b>				
- Buildings	30,099.39	20,000	20,000	20,000
- Plant and Cremators	75,635.31	60,000	75,000	75,000
RR/CW financed from revenue	74,403.99	71,500	146,100	137,300
- Repairs & Maintenance - Grounds	72,763.24	70,000	70,000	70,000
- Garden Improvement Scheme - PCC	1,576.00	1,500	1,500	1,500
Electricity	32,867.68	30,000	34,500	34,500
Gas	94,609.95	95,000	90,000	90,000
Rent payable-Premises	10,684.75	11,000	11,500	11,500
NNDR	128,583.00	133,000	132,000	132,000
Water Charges - Portsmouth Water Co	0.00	2,000	1,500	2,000
Sewerage & Env Services (SWS)	121.44	500	500	500
Cleaning Materials	350.41	400	400	400
Toilet Requisites	4,665.68	4,000	5,000	5,000
Removals of Wreaths	5,911.05	10,000	7,000	8,000
<b>TOTAL PREMISES</b>	<b>532,271.89</b>	<b>508,900</b>	<b>594,500</b>	<b>587,700</b>
<b>SUPPLIES AND SERVICES</b>				
Furniture and Equipment - Purchase	13,530.62	3,000	3,000	3,000
Materials (Operational)	0.00	100	100	100
Floral Decorations	500.00	0	0	0
Furniture and Equipment - Maintenance	2,155.11	6,000	3,000	3,000
Protective Clothing and Uniforms	1,254.58	1,600	1,600	1,600
Laundry	41.25	500	300	500
Books and Publications	998.60	1,200	1,000	1,000
External Printing	3,601.38	4,000	3,500	3,500
Stationery	2,482.23	2,500	2,500	2,500
Inscriptions - Book of Remembrance	19,626.95	20,000	20,000	20,000
Inscriptions - Memorial Cards	4,565.79	5,000	5,000	5,000
Legal fees – PCC	0	0	1,600	0
Consultants fees HCC/other	1,390.00	1,500	1,500	1,500
Administrative Expenses - Fareham	12,525.80	10,000	20,000	20,000
Consultants fee - Gosport	26,654.86	15,000	0	0
Administrative Expenses - Portsmouth	9,540.00	9,500	9,500	9,500
Medical Referees Fees	71,280.00	51,400	57,400	57,400
Organists Fees	18,755.10	17,000	17,000	17,000
Audit Fees	2,430.00	4,000	2,400	2,400
Pest Control	419.44	0	0	0



Postages	1,343.12	1,200	1,200	1,200
Telephones	2,063.29	1,700	1,700	1,700
Computer Software	2,247.75	3,000	2,500	3,000
Travel/Subsistence Expenses - Officers	778.15	700	700	700
Conference Expenses - Officers	260.00	500	500	500
Subscriptions	3,255.59	3,500	3,500	3,500
Miscellaneous Insurances	24,383.78	21,000	24,000	24,000
Advertising	707.13	1,000	1,000	1,000
Non Reclaimable VAT	62,390.87	40,000	50,000	50,000
Bank Charges	1,174.82	1,200	1,200	1,200
Special Expenditure	696.52	0	0	0
<b>TOTAL SUPPLIES AND SERVICES</b>	<b>291,052.73</b>	<b>226,100</b>	<b>235,700</b>	<b>234,800</b>

**CAPITAL FINANCING COSTS**

Depreciation	313,915.00	250,000	310,000	310,000
<b>TOTAL CAPITAL FINANCING COSTS</b>	<b>313,915.00</b>	<b>250,000</b>	<b>310,000</b>	<b>310,000</b>

**SPECIAL EXPENDITURE**

Contributions to Capital Works Fund	470,908.15	0	180,000	330,000
Pension interest cost and return assets	92,000.00	110,000	110,000	110,000
Contributions to R & R Fund	111,029.37	80,000	100,000	80,000
Contribution to Constituent Authorities	600,000.00	600,000	600,000	500,000
<b>TOTAL SPECIAL EXPENDITURE</b>	<b>1,273,937.52</b>	<b>790,000</b>	<b>990,000</b>	<b>1,020,000</b>

**GROSS EXPENDITURE**

<b>2,641,572.71</b>	<b>2,014,300.00</b>	<b>2,370,600</b>	<b>2,396,050</b>
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**INCOME**

Contribution from Garden Imp. Fund	-1,576.00	-1,500	-1,500	-1,500
Memorial Cards	-6,590.00	-8,000	-8,000	-8,000
Cremation Fees No's	-2,045,160.00	-1,485,200	-1,697,800	-1,730,500
Book of Remembrance	-60,744.17	-42,000	-50,000	-53,600
Organists Fees	-50,341.49	-42,000	-42,000	-40,000
Other	-4,656.00	-5,000	-5,000	-5,000
Bank Investment Account	-181.50	-100	-200	-200
Asset Rental Recharge	-313,915.00	-250,000	-310,000	-310,000
Contribution from reserves to RR/CW Fund	-74,403.99	-71,500	-146,100	-137,300
Return on pension fund asset	-51,000.00	-50,000	-50,000	-50,000
Movement on Pension reserve	-41,000.00	-60,000	-60,000	-60,000

**GROSS INCOME**

<b>-2,649,568.15</b>	<b>-2,015,300</b>	<b>-2,370,600</b>	<b>-2,396,050</b>
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**NET EXPENDITURE**

<b>-7,995.44</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>
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PORTCHESTER CREMATORIUM JOINT COMMITTEE

OPTIONAL CHARGES

<b><u>BOOK OF REMEMBRANCE (INC. VAT)</u></b>	<b>Charges 2014/15 £</b>	<b>Proposed Charges 2015/16 £</b>	<b>% Increase</b>
Single entry (2 lines)	48.00	49.00	2.08
Double entry (5 lines)	78.00	80.00	2.56
Double entry with badge or crest	129.00	130.00	0.78
Treble entry (8 lines)	108.00	110.00	1.85
Treble entry with badge or crest	150.00	160.00	6.67
<b><u>MEMORIAL CARDS (INC. VAT)</u></b>			
Single entry (2 lines)	34.00	35.00	2.94
Double entry (5 lines)	41.00	42.00	2.44
Double entry with badge or crest	78.00	92.00	17.95
Treble entry (8 lines)	47.00	48.00	2.13
Treble entry with badge or crest	82.00	98.00	19.51
<b><u>USE OF ORGAN (INC. VAT)</u></b>			
Use of Organ	32.00	32.00	0.00
Services of Organist	30.00	30.00	0.00
Services of Organist	20.00	20.00	0.00
<b><u>OTHER</u></b>			
Scattering of ashes from other Crematoria	49.00	50.00	2.04
Temporary retention of cremated remains	11.00	11.00	0.00

PORTCHESTER CREMATORIUM JOINT COMMITTEE

CREMATION FEES

	Number of Cremations 2013/14	Existing Charge 2014/15 £	Proposed Charge 2015/16 £	% Increase
A young person whose age at the time of death did not exceed 16 years	27	No charge	No charge	
A person whose age at the time of death exceeded 16 years	3,933	520	530	1.92

**PORTCHESTER CREMATORIUM JOINT COMMITTEE**

**STATEMENT OF REPAIRS AND RENEWALS FUND**

Balance 1.4.2014	120,000
Contribution from Revenue Account 2014/15	100,000
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	220,000

**Proposed applications 2014/15**

- Fence and gate works and car parking	500	
- Legionella Risk Assessment and register	300	
- Asbestos register	500	
- Fire risk assessment and register	600	
- Steam cleaning paving – rolling programme	3,000	
- Waiting rooms and toilet refurbishment	8,800	
- Works to Mess room	2,600	
- Internal decoration – rolling programme	5,000	
- Crematory / Committal areas	9,000	
- South Chapel refurbishment including fees	96,250	
- Mercury Abatement – sound attenuation	9,500	
- Air Conditioning	10,000	
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		-146,050

**Estimated Balance 31.3.2015**

73,950

Contribution from Revenue Account 2015/16	80,000
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**Proposed applications 2015/16**

- South Chapel refurbishment including fees	96,250	
- Redecoration of North Chapel and Foyer	10,000	
- External redecoration – rolling programme	5,000	
- Steam cleaning paving – rolling programme	3,000	
- Consultants fees for building consultancy	10,000	
- Buildings and external paving-asset management plan	3,000	
- Renewal of white lining	2,000	
- Internal decoration – rolling programme	5,000	
- Water feature	3,000	
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		-137,250

**Estimated Balance 31.3.2016**

16,700

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**PORTCHESTER CREMATORIUM JOINT COMMITTEE**

**CAPITAL WORKS PROGRAMME**

**CAPITAL WORKS PROGRAMME**

	Revised Budget 2014/15	Budget 2015/16	Budget 2016/17	Budget 2017/18	Budget 2018/19	Budget 2019/20
	£	£	£	£	£	£
Balance of Fund as at 1.4.2014	830,000	910,000	1,140,000	1,490,000	1,840,000	2,190,000
Advance during year	180,000	330,000	350,000	350,000	350,000	350,000
	<u>1,010,000</u>	<u>1,240,000</u>	<u>1,490,000</u>	<u>1,840,000</u>	<u>2,190,000</u>	<u>2,540,000</u>
<b>Less Applications</b>						
Cremator Furnace Relining	80,000	80,000				
Hearth Replacement	20,000	20,000				
Replacement cremator programme						2,760,000
	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,760,000</u>
<b>Balance of Fund</b>	<u>910,000</u>	<u>1,140,000</u>	<u>1,490,000</u>	<u>1,840,000</u>	<u>2,190,000</u>	<u>-220,000</u>