

<b>PERTH &amp; KINROSS COUNCIL</b>					
<b>2024/25, 2025/26 &amp; 2026/27 REVENUE BUDGET</b>					
<b>COMPARISON BETWEEN BUDGET MOTION &amp; BUDGET AMENDMENTS 2024/25, 2025/26 &amp; 2026/27</b>					
	<b>MOTION ADMIN</b>	<b>AMEND CONSER</b>	<b>AMEND LIB DEM</b>	<b>AMEND INDEP</b>	<b>AMEND LABOUR</b>
	£'000	£'000	£'000	£'000	£'000
<b><u>Movement in Reserves</u></b>					
2024/25 Additional Contribution from Earmarked Reserves	1,125	1,943	1,088	4,116	2,956
2024/25 Additional Contribution from/(to) Un-Earmarked Reserves	1,225	854	1,539	(684)	(1,823)
2025/26 Additional Contribution from Earmarked Reserves	35	100	0	0	0
2025/26 Additional Contribution from/(to) Un-Earmarked Reserves	319	808	(1,181)	(516)	986
2026/27 Additional Contribution from Earmarked Reserves	0	25	0	0	0
2026/27 Additional Contribution to Un-Earmarked Reserves	(2,384)	(829)	(2,531)	(94)	(182)
<b>Total Contribution from Earmarked Reserves</b>	<b>1,160</b>	<b>2,068</b>	<b>1,088</b>	<b>4,116</b>	<b>2,956</b>
<b>Total Contribution (to)/from Un-Earmarked Reserves</b>	<b>(840)</b>	<b>833</b>	<b>(2,173)</b>	<b>(1,294)</b>	<b>(1,019)</b>
<b>Scottish Government Council Tax Freeze Funding</b>	<b>(6,429)</b>	<b>(6,429)</b>		<b>(6,429)</b>	<b>(6,429)</b>
<b><u>Council Tax</u></b>					
Number of Properties (Band D Equivalentents - 98% Collection)	73,718	73,718	73,718	73,718	73,718
Increase in Properties	100	100	50	0	120
Impact of Change in Collection Rate	186	0	0	0	0
Number of Properties	74,004	73,818	73,768	73,718	73,838
Collection Rate	98.25%	98%	98%	98%	98%
<b>Council Tax Level 2024/25</b>	<b>£1,403.69</b>	<b>£1,403.69</b>	<b>£1,500.54</b>	<b>£1,403.69</b>	<b>£1,403.69</b>
<b>% Increase</b>	<b>0.00%</b>	<b>0.00%</b>	<b>6.90%</b>	<b>0.00%</b>	<b>0.00%</b>
Number of Properties (Band D Equivalentents - 98% Collection)	74,680	74,677	74,627	74,577	74,697
Increase in Properties	0	0	0	0	120
Impact of Change in Collection Rate	186	0	0	0	0
Number of Properties	74,866	74,677	74,627	74,577	74,817
Collection Rate	98.25%	98%	98%	98%	98%
<b>Council Tax Level 2025/26</b>	<b>£1,472.47</b>	<b>£1,472.47</b>	<b>£1,590.56</b>	<b>£1,445.80</b>	<b>£1,472.47</b>
<b>% Increase</b>	<b>4.90%</b>	<b>4.90%</b>	<b>6.00%</b>	<b>3.00%</b>	<b>4.90%</b>

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	<b>MOTION</b>	<b>AMEND</b>	<b>AMEND</b>	<b>AMEND</b>	<b>AMEND</b>
	<b>ADMIN</b>	<b>CONSER</b>	<b>LIB DEM</b>	<b>INDEP</b>	<b>LABOUR</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Number of Properties (Band D Equivalents - 98% Collection)	75,332	75,328	75,278	75,228	75,468
Increase in Properties	0	0	0	0	0
Impact of Change in Collection Rate	186	0	0	0	0
Number of Properties	75,518	75,328	75,278	75,228	75,468
Collection Rate	98.25%	98%	98%	98%	98%
<b>Council Tax Level 2026/27</b>	<b>£1,544.62</b>	<b>£1,531.37</b>	<b>£1,686.00</b>	<b>£1,489.17</b>	<b>£1,516.37</b>
<b>% Increase</b>	<b>4.90%</b>	<b>4.00%</b>	<b>6.00%</b>	<b>3.00%</b>	<b>2.98%</b>

PERTH & KINROSS COUNCIL																
2024/25, 2025/26 & 2026/27 REVENUE BUDGET																
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		2024/25					2025/26					2026/27				
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	No.	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	ADMIN	CONSER	LIB DEM	INDEP	LABOUR
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Rejected Expenditure Pressures</b>	<b>Rep</b>															
	<b>No.</b>															
<b>REJECTED PRESSURES (FEBRUARY 2024)</b>	<b>24/63</b>															
<b>Enabling our Children and Young People to Achieve Their Full Potential</b>																
Full / Partial Rejection of Slippage in Schools	47	386	245		386											
Central Children Families & Justice	48				80					5						
Partial Rejection of Client Travel	48				33					2					2	
<b>Organised to Deliver / Transformation</b>																
Property Maintenance	54															125
Corporate Health & Safety	54				25											
<b>TOTAL REJECTED PRESSURES</b>		<b>386</b>	<b>245</b>	<b>0</b>	<b>524</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>125</b>

Total Proposed Pressures (Appendix C) £7.552 million

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	No.	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
<b>Rejected Budget Reductions</b>	<b>Rep</b>																
	<b>No.</b>																
<b>PROPOSED REDUCTIONS REJECTED (FEBRUARY 2024)</b>	<b>24/63</b>																
<b>Tackling Poverty</b>																	
Partial budget for Period Dignity	56					10											
Full / Partial of Food Initiative Budget	57			53	53	53	67		67		67						
<b>Tackling Climate Change and Supporting Sustainable Places</b>																	
Grounds Maintenance	59												100	100			100
Planning & Development - Climate Change	61				30												
<b>Developing a Resilient, Stronger and Greener Local Economy</b>																	
Funding for Mobile Toilets	62	26	26		26												
Pitlochry Festival Theatre	63														24	24	
Economic Development Events	64	220	220	165	220	110											
City & Town Centre Management	65	95	95	95		48											
Partial Perth & Kinross Heritage Trust	66									20							
Business & Place - Business Tourism	69	50	50														
<b>Enabling our Children and Young People to Achieve Their Full Potential</b>																	
Full / Partial rejection / Rephrasing of Increase in Charges	72	420	1	300	350	370	(170)	1	(300)	(260)		(75)	1				
Charges for Central Groups and full cost recovery for Music Camps	73			48													
School Based Music Instruction	74			13					116					70			
Educational Psychology Capacity	75						86	86	86		86						
School Crossing Patrollers	76	42	61	61	61	61	28	28	28	28	28						
Primary Swimming Lessons	77	40	40	40	40	40	20	20	20	20	20						
Parent Council Funding	78				20	20											
Rationalisation of Minibus Provision	80										39						
Reduction in Teacher Capacity	82		190			190											
33 Week Period in Secondary Schools	83																437
Closure of Loss Making Breakfast Clubs	85						61		61	61	61	37		37	37	37	

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		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
<b>Rejected Budget Reductions</b>	Rep																
<b>PROPOSED REDUCTIONS REJECTED (FEBRUARY 2024)</b>	No.																
Reductions to (DSM) budgets	86		52	52	52												
Rationalisation of Education Staff	87													2,000	4,359		
Partial EBD Young People in Residential Care	88			200													
Standardisation of School Meal Offer	91					400											
<b>Protecting and Caring for our Most Vulnerable People</b>																	
Housing/Homeless - Contract & Commissioning	92						34	66	66	66	66						
Housing and Homeless Support - SLAs	93											117		117	48	117	
Private Sector Housing Team	94						88	88	88		88						
Housing/Homeless Support - Housing Service	96						44	88	88		88						
Care and Repair Service	98					(300)		300	300	150	200		100	100	50	100	
Floating Housing Support Contract	99													125	125	125	
Reject Review of SLA Payments	101										130						
Criminal Justice Support (CJS)	102						42	42	42	42	42	43	43	43	43	43	
Children, Family and Justice Service Redesign	103													464			
<b>Working in Partnership with Communities</b>																	
Adult Learning - SLA	106						92	92	92	92	92						
Adult Literacy	107		28	28		28		152	152		152						
Community Learning and Development	108				(60)				119	60	119						
Community Planning - Reduced Capacity	110					(42)			42		42						
Public Transport - Local Bus Services	111	775	775	650	775	775											
Community Greenspace - Nursery	113	21															
Winter Maintenance - Out of Normal Hours	114	110	110		110	110											
Winter Maintenance-Reduce Network Coverage	115	450	450	450	450												
Winter Maint.-Increase route gritting times	116	100	100	100	100	100											
Community Greenspace - Maintenance	117			51	51				52	52				117	117		
Community Greenspace - Infrastructure	119		85	85	65												
Street Cleansing - Reduction in Activity	120	168	168	168	168		168	168	168	168							
Operations Training	121											48	48	48	48		

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		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
<b>Rejected Budget Reductions</b>	<b>Rep No.</b>																
<b>PROPOSED REDUCTIONS REJECTED (FEBRUARY 2024)</b>	<b>24/63</b>																
Ops - Management & Supervisory Capacity	122												131	131			
Regulatory Services	123	10		10	10		144		144	144		83		83	83		
RMP - Reactive Maintenance	125						128	81		128	128	59			59	59	
Traffic and Road Safety	127	50	50	50	50	50	48	48	48	48	48	48	48	48	48	48	
<b>Organised to Deliver</b>																	
Accelerate Customer Service Centre Efficiencies	131					(72)					(10)					82	
Regulation - Corporate Health & Safety	133						35					35					
<b>TOTAL REJECTED REDUCTIONS</b>		<b>2,577</b>	<b>2,501</b>	<b>2,619</b>	<b>2,571</b>	<b>1,951</b>	<b>915</b>	<b>1,260</b>	<b>1,479</b>	<b>858</b>	<b>1,447</b>	<b>395</b>	<b>471</b>	<b>3,483</b>	<b>5,041</b>	<b>1,172</b>	

Total Proposed Reductions (Appendix C) £21.384 million

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	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Additional Savings</b>																
<b>ADDITIONAL SAVINGS PROPOSALS</b>																
<b>Tackling Climate Change and Supporting Sustainable Places</b>																
Increased Landfill Reduction Target										50						
Reduction in Tree Planting				55												
Energy Efficiency		25														
<b>Developing a Resilient, Stronger and Greener Local Economy</b>																
Accelerate Increase in EV Charges				115					(115)							
Reduction to Development Plan Function				200					200							
Removal budget for City Centre Business Intelligence and Support					100											
<b>Enabling our Children and Young People to Achieve Their Full Potential</b>																
Introduce Charging for use of Minibuses				38					50					50		
Increase Breakfast Club Charge to £3				40												
School Meal Additional Increases in Years 2 and 3										80						81
Recharge 100% of SERCC Annual fee to Schools' DSM				20												
Partially Absorb DSM Underspend				200												
Perth Secondary School Estate Review															500	
Reduction to Quality Improvement/Educational Support				100					100							
Reduction in Tayside Contracts Contract Fee / Efficiency				100	100											
Redesign Central Education & Learning Service									500						500	
<b>Protecting and Caring for our Most Vulnerable People</b>																
Increase PK Lets Income Target	20															

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	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	ADMIN	CONSER	LIB DEM	INDEP	LABOUR
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Working in Partnership with Communities</b>															
Income from Sale of Recyclates	30														
Charge for Broxden P&R (Free Ticket to City centre)				200											
Removal of remainder of Community Learning and Development function				220					221						
Allow Purchase of Permits for more than 2 Garden Waste Bins				35	35				10	10					
Combine Parking Warden, Dog Fouling, Safer Communities and Visitor Ranger Roles									150					150	
10% Reduction Tree & Woodland Maintenance				20											
Closure of Inveralmond Recycling Centre					50										
Charge for Broxden Park and Ride					200										
Community Asset Transfer - one off					100					(100)					
Expand City Centre Parking Permit Zone									100						
<b>Organised to Deliver / Transformation</b>															
Leadership	100														
Usage of Contingency Budget						1,395	1,395	1,395	1,395	1,395	2,003	2,003	2,003	2,003	2,003
Cease Membership of COSLA									90						
Cease membership of Scotland Excel									115						
Closure of Pullar House									1,600					1,600	1,600
Property Maintenance										125					
Sell ES1 Number Plate - one off				150	150				(150)	(150)					
<b>TOTAL ADDITIONAL SAVINGS PROPOSALS</b>	<b>150</b>	<b>25</b>	<b>0</b>	<b>1,493</b>	<b>735</b>	<b>1,395</b>	<b>1,395</b>	<b>1,395</b>	<b>4,266</b>	<b>1,410</b>	<b>2,003</b>	<b>2,003</b>	<b>2,003</b>	<b>4,803</b>	<b>3,684</b>



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	MOTION	AMEND	AMEND	AMEND	AMEND	MOTION	AMEND	AMEND	AMEND	AMEND	MOTION	AMEND	AMEND	AMEND	AMEND	
	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
<b>Add: Additional Expenditure Proposals</b>																
Recurring																
Non-Recurring																
Think Yes - Child Poverty Fund	75															
FIF / Scottish Welfare Fund	500	650	1,000		170											
Additional 1 FTE Welfare Rights Team			44													
Poverty Related Attainment Gap Staffing					383					187						
Warm Spaces					200											
Letham4All - Community Fridge					13											
Equalities Fund					200											
The Big Hoose	35					35										
Buttons & Bows	15															
Public Transport	120															
Adapt Your Property			300	500												
Market Development Grants	75															
Residents Permit Parking Freeze	5															
Reduced Income to Car Park Trading Account	(5)															
Growbiz	100	20		100												
Feasibility Study Funding	100					100					100					
Feasibility study into new Ballinluig/Stanley/Bertha Park Integrated Transport Hub - Railway Station/Bus Interchange/Park&Ride					60											
Feasibility study to bring a rail line and station to Kinross					50											
Economic Development	100															
Identify Funding Opportunities	80															
Promise Improvement Lead						59					33					
School Holidays Food & Fun Activities	50															
RASAC	30	40	30													
Women's Aid	30	40	30													
Care at Home	200															
Earmarked Reserves	(200)															
Free Pitch Hire	20	20														
Reject pitches and parks charges, and exempt farmers markets from road closure charges					21											
Library Review	191	191														
Culture PK Open+ Libraries		25														

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	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Culture PK Library Provision Pitlochry				20												
Culture PK Library Provision Comrie				20												
Flood Schemes	50															
Waste Strategy	80					30										
Community Investment Fund	300	400	400	300												
Local Action Partnerships	100															
Visitor Rangers	200	210	200	200												
Grounds Maintenance	150					150					(50)					
Community Kitchen		50														
Roads and Gullies		100														
Investment in Public Toilets		85														
Perth & Kinross Business Partnership		10														
Pipes & Drums		36														
School of Football		30														
Development of Quiet Spaces in Schools		20														
Supply of iPads - ASN		20														
The Lighthouse		100														
Mental Health Community Groups		60														
LAL - Atholl Leisure Centre & Community Halls		90														
LAL - Community Halls Support				30												
LAL - Maintain Leisure Provision Pitlochry				60												
Pitlochry Festival Theatre				23					23							
Bloom Groups		60														
Verge Cutting		65														
Redesign Public Transport Service		75														
Public Transport Efficiency Savings									100					25		
Buses 2030 - Public Interest or Public Owned Operator									(100)					(100)		
Buses 2030 - Public Interest or Public Owned Operator					115										105	
Community Transport			50	50	50											
West Kinfauns Park & Choose (£3m Capital)																
Private Sector Tenancy Sustainment			80													
Think Yes for Community Resilience Groups			50													
Outreach Support			50													
Severe Weather Resilience			100													
Community Asset Transfer Support			150													
Intensive Housing Support									140					140		
Improve referral and diagnosis pathway in Educational Psychology service				100												
Child Psychology Post					97											

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	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	ADMIN	CONSER	LIB DEM	INDEP	LABOUR	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
New Grit Bins				20												
New Bus Shelters				60												
Unadopted Roads				100												
Microbusiness Grants				1,000												
Small Business Interest Free Loans									1,000							
LAL - Access to Curling				25												
Expand breakfast and after-school clubs in areas where provision doesn't exist but could				80												
Adapt School and Campus Buildings for more Community Access and use				100												
Increase in Road Safety staff				45												
Breast Buddies				40												
Reduce Community Campus Income Targets				24												
Crieff Community Trust Grant				40					40					40		
Car Park Quality Improvements				500												
Repairs to Roads				1,000												
Localised Road/Footway Drainage Improvements					200											
ASN Support Staffing					313					187						
Tulloch Play Facilities					35											
Adaptation / Additional Office Space (Pullar House Withdrawal)										200						
Borrowing to Grow Council House Stock																350
Contribution to Loan Charges									500					500		
<b>TOTAL ADDITIONAL EXPENDITURE</b>	<b>2,401</b>	<b>2,397</b>	<b>2,484</b>	<b>4,568</b>	<b>1,776</b>	<b>374</b>	<b>0</b>	<b>140</b>	<b>1,563</b>	<b>814</b>	<b>83</b>	<b>(75)</b>	<b>140</b>	<b>540</b>	<b>455</b>	
Recurring	535	650	124	483	963	180	(100)	0	23	709	(50)	(100)	0	0	350	
Non-Recurring	1,866	1,747	2,360	4,085	813	194	100	140	1,540	105	133	25	140	540	105	