

From: Paul Carter, Leader of the Council
John Simmonds, Cabinet Member for Finance & Procurement and Deputy Leader

To: County Council – 13 February 2014

Subject: Budget 2014-15 and Medium Term Financial Plan 2014-17 (including Council Tax setting 2014-15)

Classification: Unrestricted

Summary: This report is a summary of the proposed budget for 2014-15 and Medium Term Financial Plan 2014-17 and a guide to the draft budget documents. The County Council has a statutory duty to set an annual budget and the amount to be levied by Council Tax. In approving the budget the County Council is not only agreeing the total amount to be spent but is also delegating authority to manage the budget in compliance with the authority's financial regulations.

Members are asked to bring to this meeting the draft 2014-15 Budget Book and 2014-17 Medium Term Financial Plan documents which were published on 14 January.

Members are reminded that Section 106 of the Local Government Finance Act 1992 applies to any meeting where consideration is given to matters relating to, or which might affect, the calculation of Council Tax. Any Member of a local authority who is liable to pay Council Tax and who has any unpaid Council Tax amount overdue for at least two months, even if there is an arrangement to pay off the arrears, must declare the fact that they are in arrears and must not cast their vote on anything related to KCC's Budget or Council Tax.

1. Introduction

1.1 The Local Government Finance Act 1992 requires the Council to formally consult on and ultimately set a budget and Council Tax for the next financial year, 2014-15. The accompanying draft Budget Book and Medium Term Financial Plan (MTFP) set out the detailed calculations. The proposed Budget 2014-15 and MTFP enable the Corporate Director of Finance & Procurement to satisfy Section 25 of the Local Government Act 2003, which requires him to give an opinion on the robustness of the budget estimates and the level of reserves held by the Council.

1.2 A draft revenue budget was published for consultation in November 2013. This consultation closed on 15 December and elicited 3,650 direct responses (excluding responses from specific market research). This is a substantially higher level of engagement than we have achieved before, and evidence from the responses and the market research gives assurance that the outcomes are statistically valid. The revised budget proposals, following the consultation and the announcement of the provisional local government finance settlement, were published on 14 January 2014.

This allowed for Cabinet to endorse the proposals (and for them to be subject to scrutiny), as well as allowing a short period for final comment prior to the County Council meeting.

1.3 The revised draft budget published on 14 January shows a net revenue budget of £936.5m for 2014-15. This was more than anticipated at the time of the consultation, largely due to a higher than expected Council Tax base. The provisional settlement was much as we had anticipated, although it did include some technical changes switching funds between individual grants. The revised draft budget comprised of a £17.8m net reduction in funding (including reductions in government grants and increases in Council Tax) and additional spending demands of £73.3m. This necessitated £91.1m of savings, income and use of reserves to balance the budget. The final net revenue budget presented to County Council is now £940.5m, due to the inclusion of collection fund balances notified by districts which has reduced the net funding reduction, but because this is one-off money has not impacted on the savings. This is explained in Section 6.3 of this report.

1.4 The proposed capital programme for 2014-17 is £634.6m. This includes reduced allocations for Schools' Basic Need for 2015-16 (£13.4m) and 2016-17 (£14.1m) compared to 2014-15 (£19.3m), we are extremely disappointed to suffer reductions of this magnitude. We also have concerns on the scale of our basic need allocation in comparison to other authorities of a similar size to Kent, and will be pursuing this point rigorously with the DfE over the coming weeks. The capital programme has not been the subject of formal consultation and is subject to separate governance arrangements granting approval to plan and approval to spend. The capital strategy is set out in section 4 of the MTFP and focuses on achieving maximum effect from capital investment, with a sharper focus on the Council's strategic priorities and to obtain maximum value from our assets. This strategy reinforces the commitment to a fiscal indicator, which limits the cost of borrowing to 15% of net revenue budget. The proposed capital programme includes £73m of borrowing, which will count against this indicator (even though we are more than likely to cover this from short-term cash deposits rather than new loans).

1.5 Any unavoidable late changes to the proposed budget after this report has been published will be reported separately to this meeting.

2. Financial Implications

2.1 Setting the annual budget is one of the most significant decisions the County Council takes each year. It sets the County Council's share of Council Tax and the overall resource framework in which the Council operates. It also gives delegated authority to manage the budget to Corporate Directors and Directors within the parameters set out in the Council's Constitution and Financial Regulations. Corporate Directors and Directors will be held to account for spending decisions within delegated powers via the budget monitoring arrangements throughout the year.

2.2 The budget proposes a Council Tax increase up to the limit which would not require a referendum (currently 1.99%). Consultation has indicated that over 70% of residents would accept a small increase if this goes towards protecting front line services, which it does. A 1.99% Council Tax increase would yield £10.3m which would otherwise have to be found from additional savings/income or reduced

spending. The impact of 1.99% increase in each Council Tax band is set out in table 1 (equating to an additional 36p per week for a band C tax payer).

Table 1	2013-14	2014-15
Band A	£698.52	£712.44
Band B	£814.94	£831.18
Band C	£931.36	£949.92
Band D	£1,047.78	£1,068.66
Band E	£1,280.62	£1,306.14
Band F	£1,513.46	£1,543.62
Band G	£1,746.30	£1,781.10
Band H	£2,095.56	£2,137.32

2.3 The full financial implications for the overall resource framework and delegations to Corporate Directors and Directors are set out in the Budget Book and MTFP. We have not detailed the changes from the draft budget for consultation in order to keep this report simple as these are set out in the report to Cabinet on 22 January. Similarly, we have not set out the changes arising from the budget consultation or the provisional settlement in this report as these were covered in the Cabinet Report and reports to Cabinet Committees in January. The changes to the Council Tax base are set out in section 2 of the Budget Book.

3. Bold Steps for Kent and Policy Framework

3.1 The Council's budget is set within the framework of its policy priorities and in particular the proposed 2014-15 revenue budget, 2014-17 capital programme and MTFP strategy builds on the vision set out in Bold Steps for Kent and the more recent "Facing the Challenge" strategy. The proposed budget and MTFP strategy also take into account a range of external factors, including national local government funding, the economic situation and the legislative programme.

3.2 Under the transformation programme outlined in "Facing the Challenge" the Council plans to meet the combination of further substantial and sustained funding reductions at the same time as rising spending demands through a combination of:

- Market Engagement – testing our services against the very best in public, private and voluntary sectors and to identify the most appropriate service delivery vehicles to drive out best value as we move to becoming a commissioning authority
- Service Review and Integration – fundamentally transform the way we deliver services to ensure we get the best possible outcomes at lower cost
- Demand Reduction – reduce reliance on publically funded services and identify those activities which the Council should no longer provide

3.3 These themes underpin the budget proposals for 2014-15 and the MTFP for 2014-17 adding to efficiency savings and income generation opportunities.

4. The Budget Proposals

4.1 The baseline for the draft budget has been set based on the second quarter's budget monitoring reported to Cabinet on 2 December 2013. The draft budget includes "right-sizing" a number of budgets, particularly demand-led budgets in social

care and special needs transport in response to latest forecast activity. The budget also includes savings where in-year activity has been lower than anticipated when this year's budget was set, e.g. waste volumes.

4.2 The draft budget includes provision for a single pay and reward package for Kent Scheme staff. In previous years, the Council has agreed a cost of living award across all staff in the Kent Scheme and staff also received a performance reward, which enabled them to progress through the pay range or a one-off reward payment to staff on the top of the range. Under the proposed arrangements for 2014-15, staff would receive a single reward assessment for those judged to be achieving, above or outstanding. A separate process will be used to recalibrate the bottom and top of the pay ranges to ensure they remain competitive. For staff not at the top of their pay range, the % increase in their annual pay will equate to the % increase for their level of performance, probably a little under 2% for achieving. This will make it simpler for staff. Staff on the top of the pay range (or those whose progression takes them beyond the top) will receive their annual pay according to the top of the recalibrated range and the balance of the reward payment as a lump sum. Staff assessed as "performance improvement required" would have no increase in salary until the next assessment. The value of % awards for achieving, above and outstanding will be set according to the numbers on each level and the overall amount available in the "single-pot" budget, and Directorate budgets will be adjusted accordingly.

4.3 The draft budget includes provision for specific contractual price increases. In the main, these are index-linked and summarised on page 91 of the MTFP document. We have set aside provision for increases in contracts due to be re-tendered during the year, which will only be allocated once tenders have been evaluated. We have not made any provision for general inflation on goods and services procured by the council and managers will be expected to cover the impact of any inflation within their overall budget.

4.4 The draft budget includes the impact of additional spending imposed by legislation and government. Principally, this relates to additional spending from grants and contributions from health in relation to public health and social care. The budget also includes estimated additional demand arising during the year, particularly in relation to adults with learning disabilities, and spending on local choices, e.g. financing the capital programme. A summary of all the additional spending proposals is set out on pages 91 and 92 of the MTFP.

4.5 The 2013-14 budget was balanced by £24.87m one-off use of underspends, reserves and transitional grants. These need to be replaced in 2014-15 and are shown within the £73.3m of additional spending demands.

4.6 Within the savings proposed in the 2014-15 draft budget is the roll forward of £4m underspend from 2013-14. This is partly in response to comments received during the budget consultation (where respondents wanted to see maximum efficiency savings, i.e. not adding underspends into reserves) and partly in response to the latest budget monitoring. An underspend of this magnitude will require further efficiency savings to be delivered in the remainder of the current year.

4.7 The draft budget proposals also include £3m of savings from the draw down from the Council Tax equalisation reserve (which was created following the one-off grant to support the 2012-13 freeze and was designed to smooth the impact in future

years). We expect to close the 2013-14 accounts with £31.7m in general reserves which is consistent with our policy to hold around 3% of the net budget as contingency.

4.8 The draft budget includes a new £3m saving since the consultation, on the cost of financing debt by re-phasing the provision for debt repayment in line with the policy for annual Minimum Revenue Provision (MRP). The MRP guidance requires the Authority to make prudent provision within the revenue budget for repayment of debt accrued on capital projects and to present a statement setting out the MRP policy to the full council. KCC's MRP statement is set out in appendix C to the MTFP.

4.9 Following our proposal to amend the Kent Freedom Pass, we have listened to the views of parents and young people, and are proposing a new scheme with different terms and conditions. Whilst the new scheme is still subject to the formal decision-making process, the intention is to introduce a Kent Young Person's Pass valid from 6am to 7pm, from Monday to Friday, for 11 months of the year (it shall not be valid in August). We propose the fee for the new pass would be £200, with a concession of £100 for children eligible for a free school meal; the Pass would be free for Looked after Children and registered young carers.

4.10 We shall provide additional financial support for young people in sixth form, at college or studying at work-based learning providers by reducing the cost of the Kent 16+ Travel Card from £520 to £400. Schools, colleges and work-based providers will continue to be able to offer further concessions to young people using their 16-19 Bursary Fund.

4.11 The remainder of the savings and income proposed in the draft budget are summarised in pages 93 to 97 of the MTFP document. Most are as proposed in the consultation although some have been modified. Savings are divided between efficiency savings and savings arising from transformation, service reviews and demand management. Efficiency savings are characterised as delivering the same outcomes for less money, while the transformation/service review/demand management deliver different outcomes for less money. Members will be able to identify the key themes outlined in paragraph 3.2 in these savings proposals.

4.12 Detailed consultation and equality impact assessments of specific proposals within each directorate will be undertaken once the budget has been approved and prior to implementation. Approval of the budget includes granting delegated power to Cabinet Members to make changes to the proposals in light of detailed consultation and equality impact assessments. Any changes will be reflected in the monthly monitoring reports to Cabinet.

4.13 The MTFP includes indicative plans for 2015-16 and 2016-17, although inevitably these are less well developed than 2014-15 and are liable to change. In particular, not all of the savings necessary to balance 2015-16 and 2016-17 have been identified and will be developed during the year as the Facing the Challenge programme evolves.

5. Navigating the Budget Book and Medium Term Financial Plan Documents

5.1 Many Members will be unfamiliar with the format of the Budget Book and MTFP documents. This section is designed to guide Members through these documents.

This explanation includes some examples which have been selected for illustrative purposes rather than to draw attention to any particular proposals with the budget. The capital and revenue budgets have been presented to align with the new directorate structure approved at County Council on 12 December 2013, replacing the previous portfolio presentation.

5.2 Section 3 of the Budget Book sets out the proposed capital investment plan for the following 3 years. Capital spending is for the purchase and enhancement of assets. For each directorate capital spending is split between rolling programmes (usually related to the on-going enhancement of assets) and individual projects. There are two templates for each directorate, the first sets out a brief description of each programme/project and the planned spending for each year of the MTFP with a summary of how the overall plan is funded. A number of projects will only proceed when specific funding has been secured. The second template combines the three years of the capital programme and sets out in more detail the funding sources for each programme/project.

5.3 Sections 4 to 8 of the Budget Book set out the proposed revenue budget for 2014-15. Revenue spending is that spent on the day-to-day provision of council services. Section 4 provides a high level summary for each directorate. Gross expenditure is split between staffing (salaries and employer's costs for national insurance and pension contributions) and other costs. Service income from charges and contributions is deducted to derive net cost (this net cost is often the quoted figure in government returns and used for comparative purposes). Income from specific government grants is shown separately to derive the net expenditure attributable to KCC. The net expenditure is used in the MTFP and a comparison with the revised net expenditure for 2013-14 is included in the revenue budget book sections. Section 4 shows how the net expenditure is funded either from Council Tax, the local share of business rates, or un-ring-fenced government grants. A revised version of Section 4 is attached as Appendix 1 of this report to reflect the additional Council Tax collection fund surplus.

5.4 Section 5 provides more detail of planned spending on individual services. This section is designed in an A to Z format and shows services according to how they are delivered and received by residents, rather than how the Council is organised. This is a conscious effort to provide a more outward facing presentation of the Council's spending. The A to Z is organised according to principal areas of front-line activity:

- Adults and Older People
- Children's Services
- Community Services
- Environment
- Highways
- Housing Related Support
- Local Democracy
- Planning and Transport Strategy
- Public Health
- Regeneration and Economic Development
- Regulatory Services
- Schools
- Services for Schools

- Transport Services
- Waste Management

Non frontline services; financing items, assessment services and management, support and overheads are identified separately.

5.5 Within each of the broad categories above, spending has been subdivided into individual areas of activity (based on the principle that any distinct area of activity with spending in excess of £1m is separately identified). The table also includes a brief description of activities which can be afforded within the budget. Inevitably, this section is a compromise between providing an appropriate level of detail to describe how the Council spends public money and keeping the analysis to a manageable size. For example, line 30 on page 46 shows the total budget for the placement of children with foster carers - it does not distinguish between the cost of the team managing the placements, foster carers recruited by the county council, independent fostering agencies, or payments to family relatives providing care.

5.6 Section 6 provides a detailed variation statement for each line in the A to Z service analysis showing how the budget has changed between 2013-14 and 2014-15. This provides a direct reconciliation between the Budget Book and MTFP. Inevitably, this is a large document and is the last piece of the budget jigsaw. This has been provided separately to Members as a background document to the Council papers.

5.7 Section 7 provides a graphical representation of the Council's funding and spending. It also includes a high level subjective analysis of the 2013-14 and 2014-15 budgets (2014-15 to follow in the final version of the budget book). The subjective analysis provides more breakdown of the "other spending" and "service income". The subjective analysis provides information on the type of spend rather than how the services are provided.

5.8 Section 8 sets out the total budget under the control of each directorate. At this stage of the reorganisation this can only be identified to the second tier officers as approved by County Council. As structures below the second tier are approved, budgets would normally be identified down to the third tier, i.e. the amounts delegated to the managers reporting to each director. Only in exceptional circumstances would budgets be identified below third tier, even though delegation and budget management takes place at lower levels in the organisation. Financing items are notionally shown under Strategic and Corporate Services although these are non-directorate specific costs often arising out of previous decisions or decisions outside of the county council's direct control. As such these costs cannot be attributed to any individual manager and are all under the control of the Corporate Director of Finance & Procurement.

5.9 The MTFP provides a description of the Council's overall financial vision and key strategies. It is designed as a reference document, providing background information to set the budget in a wider and longer term context. The main document includes a short executive summary, together with an appraisal of the national financial and economic context as it affects local government and the Council's capital, revenue, treasury management and risk strategies. These strategies will continue to evolve to reflect progress on the key themes arising from Facing the Challenge. The Treasury Strategy in section 5 of the MTFP has been updated to

include revisions to the borrowing and investment strategies, as well as updating approved counter parties and deposit limits as part of the council's limited risk approach to treasury management. The revised strategy is presented for full council approval.

5.10 The appendices to the MTFP set out the key financial information. Appendix A includes a high level 3 year plan and detailed plans for each directorate summarising the additional proposed spending, income and savings in 2014-15 compared to the 2013-14 approved budget. For example, page 92 identifies the need to increase the SEN transport budget by £1.1m to cover the additional cost of current SEN placements in the 2013-14 academic year and forecast placements for 2014-15. The planned spending for 2014-15 financial year is a combination of the spending in part of each academic year. Many of the additional spending and savings entries reflect a part year effect. Appendices B (Prudential Indicators) and C (MRP Statement) are presented to full Council for approval.

6. Changes to the Published Draft Budget and MTFP

6.1 There have been some minor changes to some of the entries in the draft budget and MTFP published on 14 January. These are not material and do not affect the overall budget or the amounts for individual services or directorates for 2014-15. A revised presentation of the summary revenue budget (section 4 of Budget Book) and MTFP appendix A(i) is attached as Appendix 1 to this report, which illustrates the impact of these minor changes and the inclusion of collection fund balances. These changes do not merit re-printing all the draft budget and MTFP documents and will be included in the final budget published in March.

6.2 There has been some uncertainty about the Council Tax referendum thresholds. Should ministers reduce the threshold we will need to revise the Council Tax increase referred to in paragraph 2.2. We are expecting the announcement before the Council meeting and any necessary changes will be tabled.

6.3 Since the draft budget was published on 14 January we have received notification of the balances on Council Tax collection funds from district councils. Overall, these show a net surplus of £3.991m with only one district reporting an in-year deficit on collection compared to the estimated tax base at the start of the year. This surplus must be included as part of the net budget requirement and thus increases the net budget from £936.506m to £940.497m. In future years we will also have to factor in our share of balances on business rate collection funds although this information (including the estimated business rate tax base for 2014-15) was not available in time for published papers.

6.4 The collection fund balances are in effect one-off since the on-going impact is built into the revised tax base assumption for 2014-15. We therefore propose to use this money to increase the contributions to reserves; £1m to Council Tax Equalisation reserve to continue the excellent collaborative work with the Kent districts to realise further increases in the tax base; £1m to Emergency Conditions reserve; and the remainder to Economic Downturn reserve with the intention that this is set aside to work with Clinical Commissioning Groups (CCGs) as an invest to save resource in advance of the significant changes in the Social Care Bill and the significant extension of the Better Care Fund in 2015-16.

6.5 Further to the success in achieving Health Integration Pioneer status, the Council is working in partnership with CCGs in taking the integration agenda forward at even greater pace. Very positive discussions with at least two CCGs, along with the Provider Trusts, has produced an initial agreement to embed an integrated approach based on the G.P. neighbourhood practice being at the heart of the delivery of community health and social care services, which will help transform health care for the public in that area. The proposal is that such a plan should be supported by additional funding from both the Council and the relevant CCGs in order to accelerate the pace of change. The additional social care funding from health built into the revenue budget and invest to save resource identified above will be available to meet the Council's share of this accelerated programme, subject to a satisfactory business case for doing so.

6.6 It may be necessary to make some technical changes to the published draft Budget Book presented to County Council in the final Budget Book due to late grant announcements and business rate tax base information and final agreement to precise resource mapping from the old directorates into the new. Any such changes will be reflected in the final Budget Book and MTFP published in March.

7. Conclusions

7.1 The Corporate Director of Finance & Procurement (S151 officer) is satisfied with the robustness of the budget estimates included in the 2014-15 draft budget proposals and that the Authority has adequate reserves, as required by the Local Government Act 2003. The proposed budget has been formulated following a robust process of internal challenge with Cabinet Members and Corporate Directors, public consultation and scrutiny by Members of all political groups.

8. Recommendations:

The County Council is asked to agree the following:

- (a) Revenue budget requirement of £940.497m for 2014-15
- (b) Capital investment proposals of £634.6m over three years from 2014-15 to 2016-17 together with the necessary funding and subject to approval to spend arrangements
- (c) The Treasury Management Strategy as per section 5 of the Medium Term Financial Plan
- (d) Prudential Indicators as set out in Appendix B to the Medium Term Financial Plan
- (e) The Revised Minimum Revenue Provision (MRP) Statement as set out in Appendix C to the Medium Term Financial Plan including the revised policy regarding debt repayment
- (f) The directorate revenue and capital budget proposals as set out in draft Budget Book and delegate responsibility to Cabinet Members and Corporate Directors to manage the budget within the parameters set out in the Constitution and Financial Regulations
- (g) The single pay and reward approach outlined in paragraph 4.2 and delegate authority to the Cabinet Member for Corporate and Democratic Services to agree the reward thresholds for staff assessed as achieving and above, and to

set the recalibration of the pay ranges, within the funding approved in the budget

- (h) The total Council Tax requirement of £528,402,111 to be raised through the precepts as set out in section 2 and the Council Tax rates set out in paragraph 2.2 (band D £1,068.66)

In addition:

- (i) The County Council is asked to note the financial outlook for 2015-16 and 2016-17 with further funding reductions and spending demands necessitating additional savings under the Facing the Challenge programme

9. Background Documents

9.1 Budget Consultation launched 8 November 2013:

www.kent.gov.uk/budget

9.2 Draft Budget Book and MTFP launched 14 January 2014:

<https://shareweb.kent.gov.uk/Documents/council-and-democracy/Budget%202013/Budget%20Book%20-%20Cabinet%20Version.pdf>
<https://shareweb.kent.gov.uk/Documents/council-and-democracy/Budget%202013/Medium%20Term%20Financial%20Plan%20-%20Cabinet%20Version.pdf>

9.3 Minutes of Cabinet Scrutiny Committee 20 January 2014:.

www.kent.gov.uk/budget

9.4 Cabinet Report 22 January 2014:

<https://shareweb.kent.gov.uk/Documents/council-and-democracy/Budget%202013/Budget%202014-15%20and%20Medium%20Term%20Financial%20Plan%202014-17.pdf>

9.5 Section 6 of Budget Book – Variation Statements

10. Contact details

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Section 4 - New Directorate Revenue Budget Summary

WHO IS RESPONSIBLE FOR THE BUDGET?

REVENUE SPENDING

Ref row	2013-14 Adjusted Approved Budget (Net Cost) £000s	New Directorate	2014-15 Proposed Budget							
			Staffing	Non staffing	Gross Expenditure	Service Income	Net Expenditure	Grants	Net Cost	Net Change
			£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
1	104,469.4	Education and Young People Services (excluding delegated budgets)	61,383.3	227,518.1	288,901.4	-42,171.8	246,729.6	-152,770.8	93,958.8	-10,510.6
2	0.0	Education and Young People Services - delegated budgets for schools and pupil referral units	566,046.8	178,639.2	744,686.0	-50,799.1	693,886.9	-693,886.9	0.0	0.0
3	177,302.2	Place	50,458.0	150,590.3	201,048.3	-27,939.4	173,108.9	-2,185.6	170,923.3	-6,378.9
4	487,479.6	Social Care and Public Health	130,082.2	532,504.7	662,586.9	-120,537.6	542,049.3	-77,119.9	464,929.4	-22,550.2
5	85,831.3	Strategic and Corporate Services	70,310.1	68,088.4	138,398.5	-49,445.9	88,952.6	-7,808.2	81,144.4	-4,686.9
6	99,221.5	Financing Items	2,125.0	143,657.2	145,782.2	-16,205.0	129,577.2	-36.0	129,541.2	30,319.7
7	954,304.0	BUDGET REQUIREMENT	880,405.4	1,300,997.9	2,181,403.3	-307,098.8	1,874,304.5	-933,807.4	940,497.1	-13,806.9
8	954,304.0	BUDGET REQUIREMENT (excl Schools Budgets)	314,358.6	1,122,358.7	1,436,717.3	-256,299.7	1,180,417.6	-239,920.5	940,497.1	-13,806.9
		Funded by:								
9	-509,636.0	Council Tax Yield							-528,402.1	
10	-2,239.0	Council Tax Collection Fund							-3,991.1	
11	-45,804.0	Retained Business Rates							-46,708.3	
		<u>Un-ring-fenced Grants</u>								
12	-246,733.0	Revenue Support Grant						-213,042.7	-213,042.7	
13	-118,329.0	Business Rate Top-Up						-120,633.9	-120,633.9	
14	0.0	Business Rate Compensation Grant						-2,000.0	-2,000.0	
15	-20,642.0	Education Services Grant						-17,000.0	-17,000.0	
16	-5,820.0	Council Tax Freeze Grant						0.0	0.0	
17	-4,473.0	New Homes Bonus Grant						-6,043.0	-6,043.0	
18	0.0	New Homes Bonus Adjustment						-530.0	-530.0	
19	-628.0	Other Un-ring-fenced Grant						-2,146.0	-2,146.0	
20	0.0	TOTAL	880,405.4	1,300,997.9	2,181,403.3	-307,098.8	1,874,304.5	-1,295,203.0	0.0	

