

Report of:	Head of Finance
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Portfolio Leader:	Leader of the Council
Key Decision:	No
Report Track:	Cabinet: 15/12/16

CABINET
15 DECEMBER 2016
DRAFT GENERAL FUND REVENUE BUDGET & CAPITAL PROGRAMME –
CONSULTATION

1 Purpose of Report

- 1.1 To prepare a Draft Budget for consultation reflecting Cabinet's review of the consultation feedback (as contained elsewhere on the Agenda) on the saving options as included in the Financial Recovery Plan.

2 Recommendations

Cabinet is asked to

- 2.1 Approve the Draft General Fund Revenue Budget for 2016-17 to 2019-20 as reflected in the Revised Financial Plan and Saving Options for consultation
- 2.2 Note the proposed changes to the Capital Programme arising from the above proposals.
- 2.3 Note that Cabinet's final recommendation to Council on the budget will need to take into account Government's proposals in relation to New Homes Bonus and the 2017/18 Local Government Settlement.
- 2.4 To note that if further details become available that have a material impact on the budget - particularly in relation to New Homes Bonus; Business rates; or other measures resulting from the 2017/18 settlement - that an update report will be tabled at the Cabinet Meeting.

3 Key Issues and Reasons for Recommendation

- 3.1 Cabinet at its meeting of the 22 September approved the Council's Financial Recovery Plan. The plan was instigated following a material deterioration in the Council's financial position following the premature closure of Rugeley Power Station (RPS) and the failure to obtain transitional funding from the Government.
- 3.2 The Financial Recovery Plan was set against a background of uncertainty in relation to the actual level of saving requirement. The outcome of the Government's consultation on changes to New Homes Bonus was still awaited; details of the 100% Business Rates Retention Scheme were only at preliminary design and principle stage; whereas the opening timeline for Mill Green Designer Outlet Village (MGDOV) is outside the control of the Council. In addition it was envisaged that potential further changes could arise from the Chancellor's Autumn Statement and the 2017-18 Local Government Settlement.
- 3.3 The updated Financial Plan that formed the basis of the Financial Recovery Plan showed the Council facing an ongoing minimum saving requirement ranging from £1.3 million to £2.4 million dependant upon the timing of the MGDOV Development as follows

	2016-17	2017-18	2018-19	2019-20
(Surplus)/Deficit	£'000	£'000	£'000	£'000
Including Mill Green	(170)	1,336	2,311	1,577
Excluding Mill Green	(170)	1,336	2,311	2,380

- 3.4 The Financial Recovery Plan included a range of potential financial saving options prepared by officers reflecting the Council's Budget Strategy and its priorities and objectives. The options related to all the services of the Council with the exception of the recently let Refuse and Recycling Waste Contract, and were presented under 8 categories ranked based upon their impact on the public.
- 3.5 The total saving options presented for consultation amounted to some £2.1 million per annum in a full year and were in excess of the £1.6m requirement minimum savings requirement (representing the ongoing deficit from 2019-20 with MGDOV development proceeding according to plan)
- 3.6 The consultation period ran from 23 September, 2016 to 6 November, 2016 and a report on the feedback is included elsewhere on the Agenda.
- 3.7 Appendix A to the report includes the Draft Budget/Financial Plan; Appendix B the proposed Saving Options for 2017-18 to 2019-20; and Appendix C the changes to the Capital Programme.
- 3.8 The Draft Budget for Consultation remains in accordance with the Financial Plan assumptions as contained in the September Financial Recovery Plan Report.

- 3.9 No material changes have arisen from the Chancellor’s Autumn Statement of 23 November, whereas details of the final changes to the New Homes Bonus New Scheme and the 2017/18 Local Government Settlement are still awaited. The former may have a material impact on the Budget and if further information becomes available in advance of Cabinet an update report will be provided.
- 3.10 The detailed Portfolio Budgets for the Council are currently being produced and will form part of the normal budget setting report to Cabinet in January 2017. The detailed budgets have been refreshed to reflect the outturn for 2015-16 and are now being updated to reflect latest spending patterns as contained in the suite of corporate in monitoring reports. No material variances have been identified to date.

4 Relationship to Corporate Priorities

- 4.1 The revenue budget and capital programme reflect the Council’s priorities. The savings options put forward for public consultation are intended to minimise the impact on the delivery of the Council’s corporate priorities. Loss of staff posts can mean that certain priority actions take longer to deliver.

5 Report Detail

- 5.1 Cabinet at its meeting of 22 September, 2016 received a report in relation to a Draft Financial Recovery Plan.
- 5.2 The Financial Recovery Plan (FRP) had been initiated following the premature closure of Rugeley Power Station (RPS) and the lack of transitional funding from the Government requiring the scale of saving options to be increased by 33% and implemented some 12 months earlier than originally planned.
- 5.3 Cabinet at that meeting approved the FRP but noted the great deal of uncertainty that existed in relation to the actual level of saving requirement with the Council facing an ongoing minimum saving requirement ranging from £1.3 million rising to £2.4 million if Mill Green does not progress.
- 5.4 The relevant forecast deficits as included in the September report were as follows:

Table 2: Updated Financial Plan September 2016					
		2016-17	2017-18	2018-19	2019-20
Scenario	(Surplus)/Deficit	£’000	£’000	£’000	£’000
A	Including Mill Green	(170)	1,336	2,311	1,577
B	Excluding Mill Green	(170)	1,336	2,311	2,380

- 5.5 The approved FRP is based upon delivering a minimum of £1.6 million of savings with effect from 1 April, 2019 reflecting Scenario A. The Plan assumes the use of Working Balances to offset the additional £0.700m additional deficit in 2018-19. In addition the release of Earmarked Reserves and the identification of any efficiency / transformation and downsizing savings during the current year will enable any costs associated with saving proposals to be met and will also provide a potential contingency to provide transitional funding if the MGDOV development is delayed. Nevertheless, if MGDOV does not take place the ongoing saving requirement will be nearly £2.4 million and hence £0.800 million of further savings will need to be identified in future if for any reason this proposed development does not proceed.
- 5.6 The process undertaken to present the proposed Financial Recovery Plan saving options for consultation has involved Cabinet Members and Council officers working together to identify the potential for efficiencies, savings and income generation. The implementation of the Financial Recovery Plan has also required the Council to initially engage with all its partners / organisations in receipt of funding / concerned with service provision to make them aware of the Council's predicament and determine options and timescales for consideration by Cabinet.
- 5.7 The FRP presented potential financial savings options that included all the services of the Council with the exception of the recently let Refuse and Recycling Waste Contract. This is because this has already delivered substantial savings already taken account of and if reduced further, could threaten the statutory duties the Council has as a Waste Collection Authority.
- 5.8 The options for consultation were presented under the following categories:
- a) Capitalisation / Use of Reserves
 - b) Optimisation and Transformation
 - c) Management Savings
 - d) Shared Services
 - e) Democratic / Governance
 - f) Reductions in Corporate and Support Services
 - g) Reduction in funding to external bodies
 - h) Reduction in Frontline services to the Public & Income Generation proposals.
- 5.9 The Total saving options presented for consultation amounted to some £2.1 million per annum and was in excess of the £1.6m requirement to ensure enabling meaningful consultation could take place as not all options will be chosen.
- 5.10 The consultation period ran from 23 September, 2016 to 6 November, 2016 and a report on the consultation feedback is contained elsewhere on the Agenda.

- 5.11 Appendix B to the report reflects the saving in each of the year for the saving options now proposed to deliver a balanced budget in 2019-20 in accordance with the £1.6 million saving requirement.
- 5.12 In setting the £1.6m saving requirement it was noted that the saving requirement could be subject to change reflecting both internal and external issues. In particular, the outcome of the Government's response to the New Homes Bonus consultation could have material implications for the Council. In addition, further changes could arise from the Autumn Statement and as a result of the 2017/18 Local Government Finance Settlement and these will need to be considered alongside the outcome of the public consultation.
- 5.13 In relation to New Homes Bonus an announcement on the Government's response to the feedback on the consultation was expected in June of this year. The Analysis of feedback by the Department for Communities and Local Government (DCLG) has taken longer than expected with a revised expectation that an announcement would be made either prior to or during the Autumn statement. However, at the time of writing this report no further details have been forthcoming.
- 5.14 A preliminary analysis of the Autumn statement has identified no material changes that directly impact upon the Budget at this stage and details of the Local Government Finance Settlement are still awaited.
- 5.15 The Government did offer a multi year settlement that would have effectively guaranteed the indicative settlements as contained in the 2016/17 settlement. In responding to the offer the Council requested that the Government reconsider the request for transitional funding in relation to Rugeley Power station as part of the 2017/18 and 2018/19 Local Government Settlements and hence turned down the multi year settlement. In response to our request the Secretary of State has confirmed no further transitional relief is available.
- 5.16 The detailed Portfolio Budgets for the Council are currently being produced and will form part of the normal budget setting report to Cabinet in January, 2017. The detailed budgets have been refreshed to reflect the outturn for 2015-16 and are now being updated to reflect latest spending patterns as contained in the suite of corporate in monitoring reports. No material variances have been identified to date.

- 5.17 The Budget for 2016-17 is monitored each month against the profiled budget. The position based on the October figures is set out in the following table:

Table 3 : Budget Monitoring as at 31 October 2016					
	2016-17				
	Latest Budget	Profiled Budget	Actual to date	Variance	Forecast Outturn
	£000	£000	£000	£000	£000
Portfolio Budgets	12,060	10,904	10,874	(30)	(82)
Investment income	(130)	(76)	(94)	(18)	
Technical financing adjust.	(1,544)				
Net Revenue Budget	10,386	10,828	10,780	(48)	(82)

- 5.18 The Forecast outturn does not take into account the potential to implement the saving options during the year and a forecast saving of £0.600 million is envisaged by the adoption of Capitalisation /Efficiency Options during 2016/17.
- 5.19 A review of Earmarked Reserves has identified £0.650 million savings enabling a contribution of £0.350 million Revenue Contribution to Capital Outlay to supplement the Capital Resources of the Authority.
- 5.20 The current Financial Plan of the Council is based upon an annual increase in Council Tax of just under 2% per annum in accordance with the previous Council Tax Referendum proposals. Changes were, however, made to the threshold as part of the 2016/17 Local Government Financial Settlement enabling all District Councils to increase Council Tax by the maximum of £5 or 2%. The implementation of a £5 increase, rather than the 1.95% budgeted, would generate an extra £28,000 in 2017/18 and equates to a 2.44% increase.
- 5.21 An initial assessment of the gross Council Tax Base for budget purposes sees an increase of just under 1.62% over the current year's Council Tax base and is provisionally set at 27,571.88. Based upon a 1.95% increase will generate Council Tax income of £5.76 million.

6 Implications

6.1 Financial

The Financial Implications have been referred to throughout the report.

6.2 Legal

The Legal Implications have been referred to throughout the report.

6.3 Human Resources

A number of the options for savings have the potential to result in redundancies for individuals or groups of staff. Consultation with any staff potentially affected commenced following the 22nd September report and followed the statutory

consultation timetable for redundancy as applicable to the numbers involved. The Council has a duty to undertake meaningful consultation with a view to mitigating or avoiding redundancies where possible and views, comments, or alternative suggestions arising from the employee consultation were considered alongside the feedback received from the general public. The recognised trade unions have been provided with information on the numbers potentially affected and any other information required by statute in relation to proposed redundancies.

Some of the options under consideration proposed reviews of services or restructuring of services. Again, any employees affected have been consulted on any proposed changes. Job descriptions and roles cannot be changed arbitrarily but must be subject to appropriate consultation with a view to reaching agreement.

Any proposals which involve the sharing of services or bringing services in-house that are currently contracted out will fall under the scope of the Transfer of Undertakings (Protection of Employment) Regulations (TUPE). These regulations require that all employees likely to be affected by the transfer of an undertaking (such as sharing a service) must be informed and consulted on any proposed transfer to a new employer in good time before the transfer takes effect.

6.4 Section 17 (Crime Prevention)

None.

6.5 Human Rights Act

None.

6.6 Data Protection

None.

6.7 Risk Management

None.

6.8 Equality & Diversity

The implications for Equality and Diversity will be assessed and monitored via Impact Assessments completed during and informed by the consultation period. These EqlAs will be publicly available as part of the full set of documents in due course.

6.9 Best Value

Best Value Guidance addresses what is expected by way of consultation with regard to funding decisions. There is an existing Duty to Consult as part of the Local Government Act 1999, setting out that consultation should include Council Tax payers, users of the service under consideration, local businesses and organisations, and those who appear to the authority to have an interest. The

Guidance states that this consultation should apply during all stages of commissioning and decommissioning of services.

7 Appendices to the Report

Appendix A	General Fund Revenue Budget 2016/17 to 2019/20 Financial Plan
Appendix B	Budget Consultation –Proposed Saving Options
Appendix C	Proposed Growth Options – Capital Programme

Previous Consideration

General Fund Budget and Capital Programme 2016-17 to 2018-19	Cabinet	1 February, 2016
2016-17 to 2018-19 Budget Update - Rugeley Power Station & Local Government settlement	Council	16 February 2016
2016-17 to 2018-19 Budget Update and Financial Recovery Plan	Cabinet	21 July, 2016
Financial Recovery Plan - Consultation	Cabinet	22September, 2016

Background Papers

Various

<u>Appendix A</u>						
<u>General Fund Revenue Budget 2016-17 to 2019-20</u>						
<u>Cabinet 15 December 2016</u>						
	Standstill Budget 2016-17 £m	Standstill Budget 2017-18 £m	Standstill Budget 2018-19 £m	Standstill Budget 2019-20 £m		
Original Budget 2016-17						
Portfolio Budgets	12.060	11.808	12.460	12.460		
Technical	0.323	0.328	0.310	0.310		
	12.383	12.136	12.770	12.770		
Actuarial Valuation				0.160		
Inflation				0.100		
Increments				0.044		
Demographics				0.012		
Leisure Contract	-0.028	-0.028	-0.028	-0.028		
Licensing	0.040	0.040	0.040	0.040		
Markets		0.010	0.010	0.010		
Apprent Levy		0.050	0.050	0.050		
Pension pre		-0.068	-0.068	-0.068		
Rates		-0.006	0.004	0.009		
Rent		0.032				
Other		0.037	0.046	-0.014		
Insurances	0.050	0.055	0.055	0.054		
Hospital Car Park		0.035				
HB Admin Grant	-0.044	-0.044	-0.044	-0.044		
RCCO		0.135	0.135			
Contingency - Waste			0.080	0.080		
Saving Proposals	-0.600	-1.444	-1.533	-1.588		
Severance Costs		0.247				
Review of Reserves	-0.650					
Additional RCCO	0.350					
Estimated Net Spending	11.501	11.187	11.517	11.587		

<u>General Fund Revenue Budget 2016-17 to 2019-20</u>				
Financing				
Anticipated Grant Income, Use of Balances & Reserves				
Business Rates	-2.787	-2.842	-2.926	-3.019
Revenue Support Grant	-1.406	-0.776	-0.384	0.000
Tariff Adj				0.054
	-4.193	-3.618	-3.310	-2.965
Growth	-0.476	-0.279	-0.336	-0.760
GBS LEP/100% Retention	-0.155	-0.091	-0.109	-0.428
Actuarial Vd reserve		-0.140		
NHB	-1.403	-1.040	-1.078	-1.221
2017 Revaluation Tariff Adj		-0.494	0.608	0.060
Transfer Reserve		0.559	-0.559	
Section 31 Grant	-0.041	-0.041	-0.041	-0.041
Council Tax	-5.562	-5.759	-5.945	-6.136
Balances	-0.700			
Collection Fund	-0.023			
Total Grant Income, Use of Balances &	-12.553	-10.903	-10.769	-11.492
Transfer to Balances				
Transfer From Balances	-1.052	0.284	0.748	0.095
Amount to be found from Council Tax	5.562	5.759	5.945	6.136
	27,149	27,571.88	27,917	28,265
Estimated Council Tax Level	204.87	208.87	212.94	217.10
Balances				
Opening Balances at 1 April	1.472	2.409	2.124	1.377
outturn	0.585			
Use of Balances to Support Budget	-0.700			
	-1.052	0.284	0.748	0.095
Closing Balances at 31 March	2.409	2.124	1.377	1.281
		Min	Min	
Required Balances	0.633	0.615	0.633	0.637
Cumulative Surplus	1.776	1.509	0.743	0.644

APPENDIX B					
BUDGET CONSULTATION - PROPOSED SAVING OPTIONS (DECEMBER 2016)					
REVENUE BUDGET					
Ref.	Title	2016-17	2017-18	2018-19	2019-20
		£	£	£	£
A	CAPITALISATION/USE OF RESERVES				
	CAPITALISATION				
A1	Street Cleansing -Hired vehicles/Leasing Charge	0	0	97,460	98,430
A2	Wheelie Bins	133,750	135,090	136,440	137,800
A3	Grounds Maintenance- Leasing Charges	96,160	97,120	98,090	99,070
A4	CCTV	10,000	10,000	10,000	10,000
	Use of Reserves				
A5	IT Replacement	55,870	55,870	55,870	55,870
A6	Corporate Initiatives	41,660	41,660	41,660	41,660
A7	Environmental Enforcement	13,820	13,820	13,820	13,820
A8	Rent Revaluations	15,000	15,000	15,000	15,000
	TOTAL -Capitalisation/Use of Reserves	366,260	368,560	468,340	471,650
B	EFFICIENCY				
B1	Off street parking - Env. maintenance	9,190	9,280	9,370	9,460
B2	Travel & Subsistence Managing director	3,270	3,300	3,330	3,360
B3	Subs To Outside Organisations	2,070	2,090	2,110	2,130
B4	Civic Centre - Running Expenses	16,520	16,690	16,860	17,030
B5	Corporate Support - Running Expenses	4,250	4,290	4,330	4,370
B6	DLC - Printing & Stationary	2,590	2,620	2,650	2,680
B7	Domestic violence - Running Expenses	5,330	5,380	5,430	5,480
B8	Members N/Super/Equipment	13,730	13,870	14,010	14,150
B9	Discretionary Rate Relief share - WLCT	18,160	18,340	18,520	18,710
B10	Postages - Income	4,730	4,780	4,830	4,880
B11	Housing Register Reduced Expenditure	2,700	2,700	2,730	2,760
B12	Review the Social alarm Installer posts	0	8,000	8,080	8,160
B13	Reduction in operational costs Parks and Open Spaces	0	14,870	15,020	15,170
B14	In-source Staffed Parks Contract.	0	16,000	16,160	16,320
B15	Reduction in Parks and Open Spaces Contingency Budget	31,500	63,000	63,000	63,000
B16	Out source Café Operation -Heddesford Park	0	8,000	8,080	8,160
B17	Delete Building Control Marketing Budget	1,000	1,010	1,020	1,030
B18	Reduce Building Control Car Allowance	3,420	3,450	3,480	3,510
B19	Delete 0.35 fte Private Sector Housing Technical Officer	10,950	11,060	11,170	11,280
B20	Delete Unallocated HOURS- Env Health	17,350	34,700	35,050	35,400
B21	Delete Vacant Trainee Communications & Marketing Officer post.	15,320	15,400	15,550	15,710
B22	Reduction in level of service for Research & Information	13,250	13,380	13,510	13,650
B23	ICT Communications reduction in budget	19,840	20,040	20,240	20,440

APPENDIX B					
BUDGET CONSULTATION - PROPOSED SAVING OPTIONS (DECEMBER 2016)					
REVENUE BUDGET					
Ref.	Title	2016-17	2017-18	2018-19	2019-20
		£	£	£	£
B	EFFICIENCY				
E24	Deletion of unallocated hours in Democratic Services	4,910	4,960	5,010	5,060
E25	Reduction in Consultation Budget		9,900	10,000	10,100
E26	Delete role of Typist- Housing Strategy	9,110	9,200	9,290	9,380
E27	Review of Waste & Engineering Team	18,700	18,700	18,890	19,080
E28	Demolition of Rugeley Squash Courts	0	6,210	6,270	6,330
E29	Possible relocation of Grounds Maintenance Depot	0	0	0	13,530
	TOTAL Efficiency	227,890	341,220	343,990	360,320
C	MANAGEMENT STRUCTURE				
C1	Property Services Restructure	0	0	10,040	10,140
C2	Delete Senior Management post - Environmental Health	0	86,500	87,370	88,240
C3	Financial Management Restructure	0	31,170	31,480	31,790
C4	Deletion of Risk & Resilience Manager post	0	28,890	29,180	29,470
	TOTAL Management Structure	0	146,560	158,070	159,640
D	SHARED SERVICES				
	Existing Services				
D1	Reduction in Internal Audit Provision	5,780	27,500	28,250	28,250
D2	Saving re SBC Led Existing Shared Services	0	94,000	0	0
D3	Review Call handling operation between the Contact centre and Social Alarm Service.	0	14,200	14,340	14,480
	Proposed additional Services - Subject to Business Cases				
D4	Environmental Health (SBC)	*	0	TBC	TBC
D5	Development Control (SBC)	*	0	TBC	TBC
	TOTAL Shared Services	5,780	135,700	42,590	42,730
E	DEMOCRATIC / GOVERNANCE				
E1	Reduction in IT Member Allowances	0	0	10,990	10,990
E2	Review of Scrutiny Arrangements		3,210	3,850	3,890
	TOTAL Democratic/Governance	0	3,210	14,780	14,820
F	REDUCTIONS IN CORPORATE & SUPPORT				
F1	Restructure of Policy & Performance Team		13,620	13,760	13,900
	TOTAL Reductions in Corporate & Support	0	13,620	13,760	13,900

APPENDIX B					
BUDGET CONSULTATION - PROPOSED SAVING OPTIONS (DECEMBER 2016)					
REVENUE BUDGET					
Ref.	Title	2016-17	2017-18	2018-19	2019-20
		£	£	£	£
H	REDUCTION IN FUNDING EXTERNAL BODIES				
H1	Relocate Cannock Tenants and Residents Federation		7,000	7,000	7,000
H2	Christmas Illuminations		34,630	34,980	35,330
H3	Reduction/deletion of Local Council Tax Support Grant to Parish Councils		78,000	78,000	78,000
H4	Reduction in Grant to Citizens Advice Bureau *		0	TBC	TBC
	TOTAL Reduction in Funding to External	0	119,630	119,980	120,330
I	REDUCTION IN FRONTLINE SERVICES TO THE PUBLIC & INCOME GENERATION PROPOSALS				
I1	Contribution from Police re CCTV				
I2	Delete 1X Environmental Enforcement Assistant post.		31,600	31,920	32,240
I3	Charging for Pre-Application Advice		2,500	2,500	2,500
I4	Increase Cannock Market Hall fees		6,180	6,240	6,300
I5	Increase in Trading Days - Cannock Indoor		20,000	35,000	35,000
I6	New entrance and additional stalls at Cannock Market Hall		8,000	16,000	16,160
I7	Bus Stations - Increasing Revenue		4,000	4,040	4,080
I8	Reduction in opening hours- Area Offices *		26,000	26,260	26,520
I9	Increase fees by 15% on Cemeteries/ 20% Football services.		24,900	25,150	25,400
I10	Deletion of Countryside Officer Post		0	26,040	26,300
I11	Reduce post specification		3,620	3,660	3,700
I12	Planning Application Consultation		1,000	1,000	1,000
I13	Reduction in Grass Cutting frequencies on Council owned land		23,430	23,670	23,910
I14	Increase Parking Charges		50,000	50,000	50,000
I15	Reduction in management hours - Economic Development		22,530	22,960	23,190
I16	Review of existing IHL(WLCT) contract re :				
I17	Discretionary NNDR		20,000	20,200	20,400
I18	Planned Maintenance- minor improvements		10,000	10,100	10,200
I19	Prince of Wales- revised operating model		15,000	15,150	15,300
I20	Footgolf- additional 6 hours provision		20,000	20,200	20,400
I21	Prince of Wales- increase private hire fees by		5,000	5,050	5,100
I22	Investment Proposal		12,000	17,000	48,000
I23	Reduction in Arts and Sports Project Funding		9,200	9,290	9,380
	Total Reduction in Frontline Services to the Public & income Generation Proposals	0	314,960	371,430	405,080
	Provisional Severance Costs		-247,000		
	Grand Total	599,930	1,196,460	1,532,940	1,588,470

APPENDIX C					
BUDGET CONSULTATION - PROPOSED GROWTH OPTIONS (DECEMBER 2016)					
CAPITAL PROGRAMME					
Ref.	Title	2016-17	2017-18	2018-19	2019-20
		£	£	£	£
C	CAPITALISATION/USE OF RESERVES				
	CAPITALISATION				
CP1	Street Cleansing Procurement	0	0	400,000	0
CP2	Wheelie Bins	133,750	135,090	136,440	137,800
CP3	Grounds Maintenance Vehicles/equipment	0	0	0	0
CP4	CCTV	100,000	0	0	50,000
CP5	New entrance and additional stalls at Carnock Market Hall	0	45,000	0	0
		233,750	180,090	536,440	187,800
Grand Total		233,750	180,090	536,440	187,800