

Report of:	Head of Finance
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Key Decision:	No
Report Track:	Cabinet: 25/01/18 Council: 07/02/18

CABINET
25 JANUARY 2018
GENERAL FUND BUDGET AND CAPITAL PROGRAMME 2017-18 TO 2020-21

1 Purpose of Report

- 1.1 To consider the current position of the General Fund Revenue Budget for 2017-18 to 2020-21 and the updated capital programme 2017-18 to 2020-21.

2 Recommendations

- 2.1 That the following be recommended to Council as part of the formal budget setting process:-
- (a) the level of net spending for the General Fund Revenue Budget for 2018-19 be set at £11.645 million; with indicative net spending for 2019-20 and 2020-21 of £12.265million and £12.764 million respectively;
 - (b) the detailed portfolio budgets as set out in **Appendix 2**
 - (c) the forecast outturn net budget of £10.994 million be approved
 - (d) the use of Government Grants in 2018-19 of £1.093 million with indicative figures of £1.198 million and £1.282 million for 2019-20 and 2020-21 respectively;
 - (e) the working balances be set at £0.638million; £0.672 million and £1.032 million for 2018-19 to 2020-21 respectively;
 - (f) that a Council Tax of £212.94 be recommended to the Council for 2018-19; with indicative increases of 1.95% to the level of Council Tax for 2019-20 and 2020-21;
 - (g) the Council's Tax base be set at 28,396.76.
 - (h) the revised capital programme, including new schemes, as set out in **Appendices 3 and 4.**

3 Key Issues and Reasons for Recommendation

- 3.1 The report sets out a draft standstill budget for 2018-19 as well as indicative budgets for 2019-20 and 2020-21 and associated issues and also includes current indications of the impact that this will have on Council Tax. It also sets out the updated capital programme, and it sets out the capital resources available to the authority to finance the capital programme.

4 Relationship to Corporate Priorities

- 4.1 The revenue budget and capital programme reflect the Council's priorities.

5 Report Detail

- 5.1 As a precursor to the consideration of the overall General Fund Revenue Budget, Cabinet approved the General Fund Financial Plan for the period 2017-18 to 2020-21 on 14 December 2017.

- 5.2 The General Fund Revenue Budget for the period 2018-19 to 2020-21 has now been compiled following the principles agreed in the Financial Plan.

- 5.3 The detailed Portfolio Budgets together with Variation Statements as compared with the Budget Approved by Council last year are attached as **Appendix 2** to the report. The following paragraphs highlight the background to the compilation of the Revenue Budget.

5.4 Budget issues

Inflation

- 5.4.1 The National Employers for Local Government Services made a final pay offer covering the period 1 April 2018 to 31 March 2020 on the 5 December 2017. The offer included a 2% pay award for Spinal column Point 20 with spinal column points below this receiving higher increases. The offer envisaged an overall increase across the country of 2.7% in 2018/19 and 5.58% by 2019-20.

- 5.4.2 The actual increase for this Council for 2018-19 amounts to 2.5% but is substantially in excess of the 1% provision made in each of the years. The combined impact showing an increase of 5.5% compared with the 2.0% reflected in the base budget.

- 5.4.3 The additional cost to the Council, inclusive of shared service recharges, amounts to £112,000 in 2018-19 rising to £254,000 for 2019-20 and thereafter.

- 5.4.4 Portfolio budgets also reflect provision for the Living Wage. No material changes have however been made to the assumptions for general inflation for Portfolio Budgets as contained in the indicative budgets of the 2017-18 Budget report as updated by the 2017-18 to 2020-21 Financial Plan.

Spending pressures

- 5.4.5 The detailed budgets have been refreshed to reflect the outturn for 2016-17 and latest spending patterns.
- 5.4.6 In determining the 2020-21 budget additional provision has been made for Employer Contributions to increase by a further 2% as a result of the next triennial Actuarial Valuation of the Pension Fund; the Management Fee profile for the Leisure Management Contract and additional costs of demographic growth.
- 5.4.7 The Base Budget also reflects the additional costs arising from the Revised Development Scheme and Local Plan Review. The cost of the review is estimated to be approximately £250,000 but is partly offset by savings of £85,000 from Local Plan Part 2. The additional cost is to be funded from the Budget Support Reserve whereas future budget provision post 2021-22 is to be determined following detailed consideration of revised national guidelines for the Local Plan.
- 5.4.8 The Culture & Sport Budget includes £40,000 provision for the staffing of the Cannock Stadium site following the anticipated completion of Phase I of its redevelopment in March of this year.

Main streams of income

- 5.4.9 The Council continues to face income pressures as outlined in the Financial Plan. Income from Car Parks is forecast to be down by £44,000; Cannock Market Fees by £95,000 Recycling Credits by £39,000 and Cemeteries by £7,000 for 2018-19.
- 5.4.10 Income from Building Control; Land Charges; Development Control; Regulatory Services and Town Centre Management does however show positive variances however the nature of such charges makes it difficult to project such variations forward. Provision has therefore been made for only the ongoing adverse effect of changes in income.

5.5 Monitoring of the 2017-18 Revenue Budget

- 5.5.1 The Budget for 2017-18 is monitored each month against the profiled budget. The position based on the November figures, reflecting the downturn in income and updated for known changes in the forecast outturn is set out in the following table:

Table 1: Budget Monitoring re 2017-18 as at 30 November 2017					
	Approved Budget	Profiled Budget	Actual to date	Variance	Forecast Outturn
	£000	£000	£000	£000	£000
Portfolio Budgets	10,643	9,590	9,619	29	174
Investment income	(158)	(119)	(119)	-	-
Technical Adjs.	335	-			-
Net Spending	10,820	9,471	9,500	29	174

5.5.2 The monitoring statement includes a projection to the financial year end of the forecast outturn position. It is currently expected that there will be an overall net reduction in income of £174,000 on Portfolio Budgets, however the approved budget reflects a reduction of £236,000 in relation to Financial Recovery Plan costs borne in 2016-17 but budgeted in 2017-18, hence an overall saving of £62,000 compared with the original budget is envisaged by the end of the financial year.

5.6 Local Government Finance Settlement 2018-19

5.6.1 The Provisional Local Government Finance Settlement for 2018-19 was received by the Council on 19 December 2017. The settlement only included indicative figures for 2019-20 with the 2020-21 allocation likely to be subject to considerable change arising from the planned implementation of Fair Funding and a revised Business Rates Retention Scheme in that year. The 2018-19 settlement and 2019-20 indicative figures provides the Council with a combination of its provisional Revenue Support Grant allocation and its baseline figures within the Business Rates Retention (BRR) scheme.

5.6.2 The Provisional Settlement represents the third year of a four year settlement covering the period 2016-17 to 2019-20. The Council in pursuing transitional funding following the closure of Rugeley Power Station did not accept the 4 year settlement and hence although indicative figures are available for 2019-20 this Councils actual settlement will be determined as part of the 2019-20 settlement.

5.6.3 The provisional figures are in line with the Budgeted figures as included in the 2017-18 to 2019-20 budget and the recently approved Financial Plan. Table 2 show a reduction of funding as determined by the Government Spending Assessment of £2.012 million (or 40.29%) during the period 2015-16 to 2019-20 as follows :-

Table 2: Local Government Settlement 2015-16 to 2019-20					
Financial Year	2015-16 £'000	2016-17 £'000	2017-18 £'000	2018-19 £'000	2019-20 £'000
Revenue Support Grant	2,128	1,406	776	384	(0.054)
Baseline Funding Level	2,765	2,787	2,844	2,930	2,994
Council Tax Freeze Grant	61				
Multiplier Compensation	40	40	37	61	92
Settlement funding assessment	4,994	4,233	3,657	3,375	2,982
% Reduction		15.2%	13.6%	7.7%	11.6%
Cumulative			26.77%	32.42%	40.29%

- 5.6.4 It can be seen from above that this effectively results in the total demise of Revenue Support Grant by 2019-20. However in order to fully reflect the standard reductions required for shire districts as part of the four year settlement the Government have retained the facility to reduce Government support by amending the Tariff or deduction made from Business Rates in determining the amount of Business Rates Retained by a local authority. Based upon the % reduction applied to the combined Spending Assessment and Council Tax requirement applied to each district a further £0.054 million increase in the Tariff / or reduction in funding has been made in 2019-20 with a total reduction of £2.182 million occurring between 2015-16 and 2019-20 (being Revenue Support grant £2.128 million and Tariff adjustment £0.054 million).
- 5.6.5 The Tariff Adjustment has been abated for authorities subject to such adjustments in 2017-18 and 2018-19, whereas it was envisaged that a new Business Rates Regime (100% retention) would be in place by 2019-20. As a result of changes to the Business Rates Regime not now applying until 2020-21 the 2018-19 provisional settlement stated that the Government will consult on options for dealing with negative RSG for 2019-20 in the spring of 2018 and ahead of next year's settlement.

5.7 Business Rates Retention Scheme

- 5.7.1 The Business Rates Retention Scheme forms part of the new funding regime for Local Government and incentivises Councils to promote economic growth in their area as they are entitled to retain a share of business rates growth.
- 5.7.2 In determining the amount of overall Government funding allocated to the Council a baseline figure for 2018-19 of £2.930 million has been set which is used in determining the amount of Business Rates to be retained by the Council. The Baseline is updated each year to reflect inflation.

Autumn Budget

- 5.7.3 The Chancellor of the Exchequer announced a number of changes in relation to Business Rates in his Autumn Budget that related to 2018-19. These included
- Switch from RPI to CPI from 1 April 2018
 - Continuing the £1,000 discount for public houses for one year

In addition it was announced that the frequency with which the VOA revalues non-domestic properties would be increased by moving to revaluations every three years following the next revaluation, currently due in 2022.

- 5.7.4 The impact of the changes is financially neutral for 2018-19 with the compensating grants (section 31) being provided by the Government.

Small Business Rates Relief

- 5.7.5 A Section 31 grant is due to be implemented for 2017-18 in relation to changes to Small Business Rates Relief (SBRR) Thresholds and the doubling of SBRR relief arising from the Chancellors 2016 Budget. Provision has been made in

the budget for such compensation however the methodology for determining compensation has only been submitted for consultation on the 20 December 2017. The Budget has therefore been amended to reflect the proposed compensation which is based upon a proxy, based upon RV bandings for each authority rather than the actual cost.

Appeals Provision

- 5.7.6 As highlighted in the Governments own consultation on Business Rates the volatility of appeals has had a material detrimental impact on the resources available to local authorities and this will be exacerbated by the 2017 revaluation. The current 50% business rates retention was introduced 3 years post the 2010 valuation at a time when the majority of appeals should already have been dealt with. Authorities will now bear the impact of appeals from day one of the new valuation applying.
- 5.7.7 The provisional Local Government Finance Settlement for 2017-18 indicates that 2.1p of the proposed multiplier is to account for appeals. The Council, similar to a number of other authorities, took a more prudent review and provided a 2.7p assessment of appeals.
- 5.7.8 Appeals received to date against the 2017 Revaluation are limited in number however this is potentially as a result of the new Check, Challenge, Appeal system whereby due to a more robust system a time lag is likely to exist before appeals materialize. Nevertheless it is now felt that a 2.1p provision should be used in 2018-19.

Growth generated

- 5.7.9 The draft budget for 2018-19 onwards assumes that the Council will receive additional funding of £1.201 million from the Business Rates Retention Scheme in respect of “growth” compared with the Government’s baseline.
- 5.7.10 The resources forecast for the current and future years also include the retention of additional business rates in accordance with the Business Rates Pooling agreement. Agreement has been reached with the Greater Birmingham and Solihull (GB&S) Business Rates Pool on a distribution mechanism of the levy paid by each authority to the pool whereby the generating authority will retain 32.5% of the levy that it pays into the pool. The Draft Budget assumes that a retained pool levy will also apply throughout the period however a new scheme will apply from 2020-21. **Appendix 5** provides an analysis of the Retained Business Rates Income for the Council.

Proposed Changes to existing Regime

- 5.7.11 The Budget is based upon the existing 50% Business Rates Retention Scheme. As stated earlier it was originally envisaged that a new 100% Business Rates Retention scheme would be in place by 2019-20. However the necessary legislation as contained in the Local Government Finance Bill was not enacted due to the timing of the 2017 General Election and due to the pressing BREXIT requirements was not included in the legislative programme of the New Government. Work in relation to Fair Funding, which will determine

the needs allocation or core funding baselines for the new system, has however progressed.

- 5.7.12 The Provisional Local Government Settlement however indicated that the introduction of 100% Business Rates Retention would be done in phases with the aim that in 2020-21 local authorities would be able to retain 75% of Business Rates. This would be by incorporating existing grants (to a lesser degree than under 100% retention) with Revenue Support Grant and Public Health Grant in particular to be absorbed.
- 5.7.13 The new scheme would however be based upon a new formula funding basis following a review of relative needs and resources and would also reflect a reset of existing Business Baselines. In relation to the former it is evident this review will undoubtedly see a movement in resources towards Adult Social Care that will impact upon the Business Rates Retained Baseline and the share of business rates growth between the County Council and the Borough. The resetting of current baselines will in addition see existing growth either eliminated or only partially carried forward into 2020-21. The indication is that 75% of new growth thereafter will be retained by local authorities.
- 5.7.14 An initial Technical Consultation on potential approaches to measure the relative needs of Local Authorities was published on the 19 December 2017 (response date 12 March 2018). A number of further technical papers are envisaged including examining the relative resources of local authorities and the transitional arrangements of the new scheme. **Details of how the new scheme will operate and specific assessments of relative need and resources for this authority are some way off being determined.**

Business Rates Pilot 2018-19

- 5.7.15 The Council together with the other ten authorities in Staffordshire applied to be a Business Rates Pilot in 2018-19. The successful applications were announced as part of the Provisional Local Government Settlement and unfortunately the Council was unsuccessful. The potential benefit to the Council was in excess of £600,000 per annum. The approved pilot areas consist of Berkshire; Derbyshire, Devon; Gloucestershire; Kent & Medway; Leeds; Lincolnshire; Solent; Suffolk and Surrey.

5.8 New Homes Bonus.

- 5.8.1 Provisional allocations for the New Homes Bonus Grant scheme for 2018-19 were announced by the Department for Communities and Local Government on the 19 December 2017.
- 5.8.2 No changes have been made to the scheme itself for 2018-19 although the Government had previously consulted on withholding payments for homes that are built on appeal. Similarly no changes have been made to the determination of the number of properties not eligible for grant (deadweight) which is now subject to annual review.
- 5.8.3 The provisional allocations now received are in line with the number of properties as contained in the Financial Plan for 2018-19 however the actual

settlement is some £19,000 higher than anticipated reflecting the average national Band D Council Tax per property being higher than expected.

- 5.8.4 The New Homes Bonus grant is, in 2018-19, a four year rolling programme, having been reduced in 2017-18 from the initial six year payment regime. The cumulative level of grant for 2017-18 amounts to £0.974 million and will now increase to £1.031 million in 2018-19, as compared to £1.8 million under the previous regime.

6. General Fund Revenue Draft Budget 2018-19 to 2020-21

- 6.1 The table below sets out the Council’s current draft General Fund Revenue Budget position for 2018-19 and indicative budgets for 2019-20 and 2020-21. As stated previously Government Funding for 2020-21 can not be determined at this stage with figures simply being extrapolated from the 2019-20 Government figures

Table 3: General Fund Draft Budget 2017-18 to 2019-20			
	Budget 2018-19	Budget 2019-20	Budget 2020-21
	£000	£000	£000
Net Expenditure			
Portfolio budgets	11,411	11,689	12,050
Investment interest	(158)	(158)	(158)
Technical items	392	734	872
Net Spending	11,645	12,265	12,764
Less: Government Grants			
NNDR Multiplier	(61)	(92)	(92)
New Homes Bonus	(1,032)	(1,106)	(1,190)
Budget Requirement	10,552	11,067	11,482
Financing			
Collection Fund surplus	(112)		
Business Rates	(4,130)	(4,357)	(5,262)
Revenue Support Grant	(384)	54	54
Council Tax Income	(6,047)	(6,242)	(6,443)
Total Financing	(10,673)	(10,545)	(11,651)
Transfer to Working Balances	121		169
Transfer from Working Balances		522	

6.2 The material changes occurring since the Financial Plan can be summarised as follows:-

Table 4: Revenue Budget Surplus/Deficit Reconciliation			
	Budget 2018-19	Budget 2019-20	Budget 2020-21
	£000	£000	£000
Financial Plan Original Deficit/ (Surplus)	135	529	(266)
Pay Award Provision	112	254	254
Provisional Settlement – Tariff adj	10	(42)	(42)
New Homes Bonus allocation	(19)	(19)	(19)
Reduction in provision for Appeals	(90)	(240)	(240)
SBRR	(80)	(87)	(73)
Capital Financing Charges	(106)	15	28
Base Budget Changes	(83)	112	189
Revised Surplus	(121)	522	(169)

6.3 The budget for 2018-19 shows Total Financing exceeds the Budget Requirement by £0.121million and represents a Contribution to Working Balances in that year. A deficit now exists in 2019-20 reflecting revised phasing of projected business rates growth. Although a surplus exists in 2020-21 this may be subject to material change following the determination and implementation of new baseline funding for the proposed 75% Business Rates Retention Scheme.

6.4 It should be noted that the position outlined above for 2018-19 is draft, reflecting a provisional settlement, and could marginally change between now and the Council Tax being set by Council in late February. Costs relating to capital charges and the allocation of departmental and support services recharges have been disregarded as they do not affect the level of expenditure to be met from Council Tax.

7. Council Tax Base and Collection Fund

7.1 The final part of the consideration of the Budget is the Council Tax base. This is the number of properties in the district expressed in terms of Band D equivalents. The amount of money that the Council can raise per £1 charge for a Band D equivalent property can be established from the tax base.

7.2 The Council's gross tax base for budget purposes will see an increase of 3% in 2018-19 reflecting new properties being built in the district, and a reduction in the cost of the Local Council Tax Reduction Scheme.

7.3 The Council's Tax Base is now calculated on the following basis:

Council Tax base for budget setting purposes	31,993.97
Less: impact of Local Council Tax Reduction Scheme	<u>(3,597.21)</u>
	28,396.76

- 7.4 Details of the tax base, broken down over parishes are set out in **Appendix 8**.
- 7.5 The Council's Collection Fund has been reviewed as part of the budget process and is expected to break even in 2018-19 with the 2016-7 surplus being applied in 2018-19

8. Council Tax 2017-18

- 8.1 In determining the level of Council Tax for 2018-19 Cabinet will need to take into account the medium term financial position and the Council Tax Referendum Thresholds.
- 8.2 The Localism Act 2011 contains provisions to veto excessive Council Tax increases by means of a referendum. The Council Tax Referendum threshold principles for 2018-19 were amended as part of the 2018-19 Provisional Settlement to reflect the prevailing level of inflation. The threshold has therefore been increased by a further 1% with an increase of 3% or more requiring a referendum.
- 8.3 Authorities planning to set excessive council tax increases would be required to draw up shadow budgets with both budgets being approved as part of the budget process and a referendum held in May. If the rise in Council Tax is rejected the shadow budget would be adopted immediately and refunds made to residents in accordance with a predetermined timetable.
- 8.4 The Financial Plan as considered by Cabinet in December was based upon the 1.95% increase as assumed as part of the 2017-18 budget. A 1% increase amounts to £59,000 per annum.
- 8.5 In light of the above considerations Cabinet are proposing that the Band D Council Tax for 2018-19 will increase to £212.94 as proposed last year.
- 8.6 The final level of Council Tax levied will be determined by Council on 8 February 2018. The figures set out in this report may require minor amendment if any further information emerges before then.
- 8.7 The total Council Tax for the District will reflect the spending decision made by the County Council, the Office of the Police and Crime Commissioner and the Fire Authority. In addition, in certain areas, parish council precepts are also added to the overall bill.

9. Reserves and Balances

- 9.1 Reserves and Balances comprise General Reserves, the Working Balance and Earmarked Reserves. The general strategy for using unallocated reserves is that they are used to meet shortfalls in the net budget during the year. This is particularly important in the current economic circumstances when sources of income, at both national and local level, are particularly volatile.

- 9.2 In accordance with the recommendations contained in the report the level of Working Balances as at 31 March each year is as follows:

	31/03/18	31/03/19	31/03/20	31/03/21
	£000	£000	£000	£000
Balance B/fwd.	2,434	2,668	2,789	2,267
Applied in Year	234	121	(522)	169
Balance C/fwd.	2,668	2,789	2,267	2,436
Minimum	(0.637)			(1,032)
Surplus to Support Budget	2.031			1,404

- 9.3 The Council's General Fund working balance currently stands at £2.434 million and was expected to reduce by £0.508 million during 2017-18. The latest forecast indicates additional savings of £0.062million on Portfolio Budgets whereas a reprofiling of Business Rate Tariff Adjustments will see additional income of £0.680 million with a Working Balance of £2.668 million forecast as at 31 March 2018. The prudent level of Working Balance for 2018-19 is recommended to be £0.637million as set out in **Appendix 1**, but rising to just over £1.000 Million in 2020-21. In light of the great deal of uncertainty that exists thereafter in relation to the proposed changes to the Governments Funding Regime for local government and in particular Business Rates and New Homes Bonus it is envisaged that only £1.404 million is available to support the budget from 2018-19 onwards
- 9.4 The Council holds a number of earmarked reserves for specific purposes. In light of the challenges facing the Council last year a comprehensive review of all reserves was undertaken. Reserves continue to be reviewed on an annual basis and any, which are identified to be no longer required, are incorporated within the Budget Support working balance.
- 9.5 A summary of earmarked reserves incorporating their planned use over the next four years is detailed overleaf with a more detailed analysis of Other General reserves attached at **Appendix 6**.

	31/03/2018 £'000	31/03/2019 £'000	31/03/2020 £'000	31/03/2021 £'000
Ring Fenced Grants	70	69	69	69
Section 106	1,226	1,195	1,195	1,195
Commuted Sums	184	169	154	139
Bond	193	215	237	259
Shared Services	358	333	333	333
Partner	407	407	407	407
RCCO	3,042	395	395	395
New Homes Bonus		101	318	669
General – Other	2,378	2,198	2,163	2,171
Total	7,858	5,082	5,271	5,637

9.6 **Appendix 7** sets out the required report on the robustness of the budget estimates and the adequacy of the Council's reserves

10. Medium Term Outlook

10.1 There is currently great uncertainty over how a Government will fund Councils into the future via Business Rates and New Homes Bonus. The Business Rates Scheme in particular carries the greatest uncertainty with a 75% Retention Scheme to be designed; Fair Funding taken into account and a reset of baselines all due. In light of the uncertainty as reflected in various sections of this report it is difficult to identify the true overall position going forward.

10.2 The forecast current surplus in 2020-21, based upon the current funding regime, together with the level of Working Balances to support the budget will enable the Council to adjust to its new funding resource level over the next three years.

11. Capital Programme 2017-18 to 2019-20

11.1 On 11 February 2017, Council approved a capital programme to 2017-18. This programme has been updated to include approved changes, re-profiled to reflect current spend estimates reflecting slippage in schemes and more up to date information on costs. The updated programme is attached at **Appendix 3** with anticipated expenditure and resources as reflected by the Capital Budget included at **Appendix 4**.

11.2 Potential available resources have increased as a result of the Mill Green Retail Outlet Centre and the anticipated receipt in relation to the Lease re Rugeley Leisure Centre.

11.3 The Draft Capital Programme includes three new schemes as follows

- District Investment Fund (£6,476,000) – in accordance with the Draft Corporate Plan the receipts from Mill Green have been earmarked for a District Investment Fund. Provision for the Engineering Training Facility together with other uncommitted resources have been consolidated within this budget.
- Car Park Improvements (£492,000) – provision for 5 year rolling programme of major resurfacing and patching etc. of district car parks.
- Affordable Housing (£644,000) – consolidation of General Fund RTB receipts net of pooling to assist in delivery of additional affordable housing

11.4 In addition to the above the programme now includes the rolling programme of expenditure requirements for the new programme year 2020-21 together with a breakdown of replacement vehicles and equipment over the various services.

- 11.5 The capital resources position, based on the approved capital programme, for the period 2017-18 to 2020-21 is summarised below:

Table 7: Uncommitted Capital Resources		
	General Fund	Section 106
	£000	£000
Capital resources brought forward at 1 April 2017	5,467	1,388
Capital Receipts	6,732	79
Capital Grants	3,192	
Joint Investment Fund	1,570	
Revenue contribution to Capital Outlay		
Use of Reserves	150	12
Other Contributions		
Draft Capital Programme 2017-18 to 2020-21	(16,336)	(605)
Set A side	(204)	
Remaining resources at 31 March 2021	571	874

12 Implications

12.1 Financial

The continued loss of Formula Funding from the Government is a key risk which will undoubtedly impact on the Council's ability to deliver services in the future. The impact can be reduced (or increased) as a result of the New Financial Regime and the opportunities / risks associated with the Business Rates Retention scheme.

12.2 Legal

The legal implications are set out throughout the report including the statutory requirement for the Council to set a balanced budget.

12.3 Human Resources

None

12.4 Section 17 (Crime Prevention)

None

12.5 Human Rights Act

None

12.6 Data Protection

None

12.7 Risk Management

Risk management issues have been covered in the report detail.

12.8 Equality & Diversity

In preparing a balanced budget for consultation Cabinet will need to ensure that due regard is made to Equality and Diversity implications as well as financial considerations. The standstill budget will reflect the Council's current Equality and Diversity policy whereas changes to service provision will need to be addressed as part of the Delivering Change process.

12.9 Best Value

None

13 Appendices to the Report

- Appendix 1: Risks considered in determining the Working Balance
- Appendix 2: Detailed Portfolio Budgets and Variation Statements
- Appendix 3: Capital Programme 2017-18 to 2020-21
- Appendix 4: General Fund and Section 106 Capital Budgets 2017-18 to 2020-21
- Appendix 5: Business Rates Retention – Retained Income
- Appendix 6: Other General Fund Earmarked Reserves
- Appendix 7: Robustness of the Budget Estimates and the Adequacy of the Council's Reserves
- Appendix 8: Council Tax Base – Parishes

Previous Consideration

Financial Plan 2017-18 to 2020-21	Cabinet	14 December, 2017
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Background Papers

None

RISKS CONSIDERED IN DETERMINING THE WORKING BALANCE

ASSUMPTION	RISK	MAXIMUM COST			REQUIRED BALANCES			COMMENTS
		18-19 £m	19-20 £m	20-21 £m	18-19 £m	19-20 £m	20-21 £m	
Resources								
Revenue Support Grant	Low	N/A	-0.050	+0.330		-0.050	0.035	The Government as part of the settlement for 16-17 provided provisional figures through to 19-20 with the opportunity to fix the funding settlement to 19-20. In light of further requests to provide transitional funding to compensate for the closure of Rugeley Power Station the Council were not able to accept this offer. The Government have indicated that the actual settlement in each of these years may change as a result of business rates/ multipliers and unforeseen economic events etc. Although RSG ceases in 19-20 the government still has the power to reduce the Business Rates Baseline via negative RSG. A 10% reduction in core funding amounts to £0.330 million. The Council is however subject to a negative RSG for 2019/20 and the Government have indicated this will be reviewed.

RISKS CONSIDERED IN DETERMINING THE WORKING BALANCE

ASSUMPTION	RISK	MAXIMUM COST			REQUIRED BALANCES			COMMENTS
		18-19 £m	19-20 £m	20-21 £m	18-19 £m	19-20 £m	20-21 £m	
Resources								
Business Rates Baseline	High	N/A		+0.330			+0.250	The Chancellor had as part of the previous Government announced that local government will be able to retain 100% of Business Rates by 2019/20. However no provision exists within the legislative programme of the current government although work on Fair Funding which will determine Baselines is ongoing. The provisional settlement for 2018-19 now refers to a 75% scheme to be introduced in 2020/21. The design of a 75% scheme will be subject to detailed consultation and hence at this stage its implications cannot be determined. The Government have announced that the retention of business rates will be fiscally neutral however the proposals do refer to the change also rebalancing support to local authorities with social care responsibilities and a new formula will apply from 20/21.

RISKS CONSIDERED IN DETERMINING THE WORKING BALANCE

ASSUMPTION	RISK	MAXIMUM COST			REQUIRED BALANCES			COMMENTS
		18-19 £m	19-20 £m	20-21 £m	18-19 £m	19-20 £m	20-21 £m	
- Volatility in Business Rates	Med/ Low			+0.840			+0.210	The Council will be exposed to volatility or reduction in its business rates due to the failure or temporary closure of a key industry and the impact of Appeals against Rateable Values. The premature closure of RPS has , although leaving a material shortfall in resources, has reduced the risk since Rugeley Power Station represented 9% of rateable value however because the Council is still in a growth position the risk does exist.. A Safety Net exists via Pooling arrangements which guarantees 92.5% of Business Rates Baseline Funding. The provisional Baseline for 2018-19 amounts to £2.930m with a resultant safety net requirement of £2.710m in 2018-19.Current projections indicate actual Business Rates will be £1.814 m above the baseline and hence in addition to Safety Net requirements.

RISKS CONSIDERED IN DETERMINING THE WORKING BALANCE

ASSUMPTION	RISK	MAXIMUM COST			REQUIRED BALANCES			COMMENTS
		18-19 £m	19-20 £m	20-21 £m	18-19 £m	19-20 £m	20-21 £m	
								Provision exists for additional Growth from Mill Green in 20-21 which is an additional risk in terms of potential delay in the project.
Council Tax Base	Med		+/- 0.059	+/- 0.059		+/- 0.015	+/- 0.015	The Council Tax base for 2018-19 is based upon a cut off point each year and although figures are up to date at November 2017 they will vary as properties become occupied /unoccupied etc. and the impact of new properties coming in line during the next financial year. The major risk relates to whether the forecast increase in Council Tax base can be achieved. . The budget assumes a 1.25 % increase in 2019-20 and 2020-21. A 1% variation amounts to approximately £59,000.
Council Tax	Low	0.270						Council Tax increases will be subject to a referendum if considered excessive by the Government. Current assumptions are within the referendum criteria

RISKS CONSIDERED IN DETERMINING THE WORKING BALANCE

ASSUMPTION	RISK	MAXIMUM COST			REQUIRED BALANCES			COMMENTS
		18-19 £m	19-20 £m	20-21 £m	18-19 £m	19-20 £m	20-21 £m	
New Homes Bonus	Med		+/- 0.059	+/- 0.059		+/- 0.015	+/- 0.015	The provisional NHB Grant for 18-19 is in line with the Councils own estimate. However NHB remains a funding regime that may be subject to change. The Government as part of the 16-17 settlement consulted on a scheme that in particular , in addition to reducing the number of payment years, proposed a deadweight allowance of 0.25% of Band D properties before NHB is payable. This new scheme has been applied from 17-18 however the deadweight baseline has been increased to 0.4% per annum. The Government have indicated that they will retain the option of making adj's to the baseline in future years in the event of a significant increase in housing growth. In addition to encourage more effective local planning they will also consider withholding payments for homes that are built following an appeal. 0.1% of deadweight equates to £0.041m.
	Med		+0.041	+0.082		+0.020	+0.020	

RISKS CONSIDERED IN DETERMINING THE WORKING BALANCE

ASSUMPTION	RISK	MAXIMUM COST			REQUIRED BALANCES			COMMENTS
		18-19 £m	19-20 £m	20-21 £m	18-19 £m	19-20 £m	20-21 £m	
<u>Realism of standstill budget</u>								The budget is based upon realistic estimates with the strategy assuming all budgets will be controlled within agreed levels. However, a number of budgets are not within the control of the Council or involve a risk element.
Staff Turnover	Low	+0.350	+0.360	+0.370		+0.035	+0.035	The budget contains annual savings of approximately £0.350m due to staff turnover. The current economic climate restricts the opportunities for external migration however corporate budgetary control exists to ensure that the employee budget is contained within the overall budget.
Provision for Bad Debts	Med	+0.100	+0.100	+0.100	+0.050	+0.050	+0.050	The introduction of the Council Tax Reduction scheme resulted in an increase in the amount some people previously in receipt of council tax benefit are required to pay to the Council. It is unknown how much of this additional debt will be collectable and so the level of bad debts for the Council may increase.

RISKS CONSIDERED IN DETERMINING THE WORKING BALANCE

ASSUMPTION	RISK	MAXIMUM COST			REQUIRED BALANCES			COMMENTS
		18-19 £m	19-20 £m	20-21 £m	18-19 £m	19-20 £m	20-21 £m	
<u>Realism of standstill budget</u>								
Actuarial Valuation	Med							The Actuarial Valuation of the Pension Fund covers the period 2017-18 to 2019-20. A new valuation will apply for 2020-21 and a continuation of the current stabilisation increases of 2% per annum is reflected in the draft budget. A 1% variation amounts to £97,000.
<u>Customer & Client Receipts</u>								
Car Park Income	Med	+0.055	+0.110	+0.110	+0.015	+0.027	+0.027	Car park income for 2016-17 was some £7,000 higher than the budget. The mid year outturn anticipated a reduction of £45,000 and this has been reflected in outturn and forward projections, with the increase in charges being effectively negated. . Provision does however exist for additional net income of £110,000 from the Civic Centre pay and display car park and demand for use for all car parks could impact on income.

RISKS CONSIDERED IN DETERMINING THE WORKING BALANCE

ASSUMPTION	RISK	MAXIMUM COST			REQUIRED BALANCES			COMMENTS
		18-19 £m	19-20 £m	20-21 £m	18-19 £m	19-20 £m	20-21 £m	
Planning Fees	Med/High	+/- 0.055	+/- 0.160	+/- 0.160	+ 0.027	+/- 0.080	+/- 0.080	Planning fees income continues to show a downturn with the base budget showing ongoing reductions of £126,000 as compared to five years ago. In particular any downturn in major applications will impact on planning fee income. The Council have elected to increase planning fees by 20% with the additional income to be invested in the planning department. Any downturn in applications will therefore be further enhanced by the additional investment incurred.
Recycling Credits	High		+180	+180		+135	+135	A review of Green Waste Recycling Credits is being undertaken by the County Council and the Joint Waste Board. The impact on the council cannot be determined at this stage however the Council entered into a 7 year contract in 2016 that severely limits the council's ability to change service provision for green waste without adverse penalty costs.

RISKS CONSIDERED IN DETERMINING THE WORKING BALANCE

ASSUMPTION	RISK	MAXIMUM COST			REQUIRED BALANCES			COMMENTS
		18-19 £m	19-20 £m	20-21 £m	18-19 £m	19-20 £m	20-21 £m	
<u>Inflation</u>	Low							Annual inflation of 2% for prices and 2% for pay and 2% income have been included within the standstill budget.
Pay Awards	Low /Med	+0.100	+0.200	+0.300	+0.025	+0.050	+0.150	The National Employers for Local Government Services made a final pay offer covering the period 1 April 2018 to 31 March 2020 on the 5 December 2017. The offer equates to a 2.5% and a 5.5 % cumulative impact that has been reflected in the budget. A risk therefore exists if a settlement is agreed above this level in relation to these years. A 1% variation amounts to £100,000 net of recharges. Provision of 1% has been budgeted for 2020/21 only at this stage.
Interest Rates	Med	- 0.018	- 0.090	- 0.090		-0.030	-0.030	The amount earned depends on the prevailing interest rates and the level of cash balances held. .

RISKS CONSIDERED IN DETERMINING THE WORKING BALANCE

ASSUMPTION	RISK	MAXIMUM COST			REQUIRED BALANCES			COMMENTS
		18-19 £m	19-20 £m	20-21 £m	18-19 £m	19-20 £m	20-21 £m	
Rates	Low		+0.024	+0.036				Variations to the budget will arise if the NNDR multiplier increases are in excess of the Council inflation assumption. Recent Government announcements suggest that increases will be lower than the September inflation levels.
Energy	Low/ Med							Energy prices are subject to volatility and although a time lag exists between changes in wholesale food and energy costs and actual charges the budget reflects the latest contracts for energy supply.
General Contingency					+0.200	+0.150	+0.150	Future year's budgets reflect the ongoing aggregate implications of assumptions that have a high risk identified unless separately identified. Provision will however be required for unforeseen events
Maximum					0.317	0.497	1.142	
Minimum					0.317	0.277	0.922	
Average					0.317	0.387	1.032	
Audit Commission					0.637	0.672	0.700	

Corporate Improvement

	Outturn 2017-2018 £	Budget 2018-2019 £	Budget 2019-2020 £	Budget 2020-2021 £
1 Legal Services				
Third Party Payments	220,660	237,550	245,770	251,500
Total Expenditure	220,660	237,550	245,770	251,500
Income	(149,880)	(155,920)	(162,180)	(167,070)
Total Income	(149,880)	(155,920)	(162,180)	(167,070)
Legal Services Net Expenditure	70,780	81,630	83,590	84,430
2 Technology				
Supplies & Services	41,750	46,420	47,110	47,800
Third Party Payments	705,350	707,770	725,420	737,300
Total Expenditure	747,100	754,190	772,530	785,100
Income	(160,790)	(167,970)	(175,440)	(180,700)
Total Income	(160,790)	(167,970)	(175,440)	(180,700)
Technology Net Expenditure	586,310	586,220	597,090	604,400
3 Governance				
Employee Expenses	93,450	96,780	99,930	102,260
Transport Related Expenditure	1,030	1,040	1,050	1,060
Supplies & Services	30,740	30,720	31,020	31,320
Total Expenditure	125,220	128,540	132,000	134,640
Income	(29,910)	(30,000)	(30,300)	(30,600)
Total Income	(29,910)	(30,000)	(30,300)	(30,600)
Governance Net Expenditure	95,310	98,540	101,700	104,040
4 Human Resources				
Third Party Payments	205,330	227,980	237,860	243,720
Total Expenditure	205,330	227,980	237,860	243,720
Income	(127,210)	(132,330)	(137,640)	(141,790)
Total Income	(127,210)	(132,330)	(137,640)	(141,790)
Human Resources Net Expenditure	78,120	95,650	100,220	101,930
5 Customer Services				
Employee Expenses	207,330	206,600	215,320	221,210
Premises Related Expenditure	1,630	1,650	1,670	1,690
Supplies & Services	73,040	73,610	74,290	75,050
Total Expenditure	282,000	281,860	291,280	297,950
Income	(81,610)	(85,000)	(88,410)	(91,060)
Total Income	(81,610)	(85,000)	(88,410)	(91,060)
Customer Services Net Expenditure	200,390	196,860	202,870	206,890
6 Corporate Services				
Employee Expenses	108,380	115,140	122,280	125,360
Supplies & Services	69,330	76,630	77,400	78,090
Total Expenditure	177,710	191,770	199,680	203,450
Income	(33,380)	(36,700)	(38,060)	(38,890)
Total Income	(33,380)	(36,700)	(38,060)	(38,890)
Corporate Services Net Expenditure	144,330	155,070	161,620	164,560

Corporate Improvement

	Outturn 2017-2018 £	Budget 2018-2019 £	Budget 2019-2020 £	Budget 2020-2021 £
7 Communications				
Employee Expenses	163,120	160,380	166,860	171,730
Transport Related Expenditure	2,910	2,130	2,150	2,170
Supplies & Services	28,740	31,800	32,120	32,460
Total Expenditure	194,770	194,310	201,130	206,360
Income	(3,440)	(3,580)	(3,720)	(3,840)
Total Income	(3,440)	(3,580)	(3,720)	(3,840)
Communications Net Expenditure	191,330	190,730	197,410	202,520
8 Policy & Performance				
Employee Expenses	181,340	187,620	196,120	201,340
Transport Related Expenditure	1,250	1,260	1,270	1,280
Supplies & Services	11,450	11,030	11,130	11,230
Total Expenditure	194,040	199,910	208,520	213,850
Policy & Performance Net Expenditure	194,040	199,910	208,520	213,850
9 Land Charges				
Employee Expenses	32,910	28,780	29,930	30,660
Supplies & Services	40,620	40,800	41,220	41,080
Total Expenditure	73,530	69,580	71,150	71,740
Income	(96,510)	(69,580)	(71,150)	(71,740)
Total Income	(96,510)	(69,580)	(71,150)	(71,740)
Land Charges Net Expenditure	(22,980)	-	-	-
10 Audit				
Employee Expenses	239,260	248,620	257,840	264,620
Transport Related Expenditure	7,680	2,310	2,330	2,350
Supplies & Services	30,960	36,550	36,910	37,280
Total Expenditure	277,900	287,480	297,080	304,250
Income	(104,210)	(107,780)	(111,730)	(114,260)
Total Income	(104,210)	(107,780)	(111,730)	(114,260)
Audit Net Expenditure	173,690	179,700	185,350	189,990
11 Risk and Resilience				
Employee Expenses	135,530	139,380	148,000	153,050
Premises Related Expenditure	140	140	140	140
Transport Related Expenditure	3,090	3,120	3,150	3,180
Supplies & Services	722,290	678,560	684,680	687,910
Total Expenditure	861,050	821,200	835,970	844,280
Income	(760,150)	(708,530)	(732,130)	(747,300)
Total Income	(760,150)	(708,530)	(732,130)	(747,300)
Risk and Resilience Net Expenditure	100,900	112,670	103,840	96,980

Corporate Improvement

	Outturn 2017-2018	Budget 2018-2019	Budget 2019-2020	Budget 2020-2021
	£	£	£	£
12 Social Alarms				
Employee Expenses	249,400	260,300	272,360	278,750
Premises Related Expenditure	38,700	-	-	-
Transport Related Expenditure	3,540	3,580	3,620	3,660
Supplies & Services	51,330	66,280	66,930	67,600
Total Expenditure	342,970	330,160	342,910	350,010
Income	(331,860)	(340,340)	(346,600)	(352,480)
Total Income	(331,860)	(340,340)	(346,600)	(352,480)
Social Alarms Net Expenditure	11,110	(10,180)	(3,690)	(2,470)
Corporate Improvement Net Expenditure	1,823,330	1,886,800	1,938,520	1,967,120

Corporate Improvement Portfolio

Variation Statement 2018/2019 to 2020/2021

	2018/19 Indicative	Real Terms / Efficiency Variations	2018/19 Budget	2019/20 Indicative	Real Terms / Efficiency Variations	2019/2020 Budget	Inflation	Real Terms / Efficiency Variations	2020/2021 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	1,414	50	1,464	1,454	55	1,509	15	25	1,549
Premises Related Costs	41	- 39	2	42	- 40	2	-	-	2
Transport Related Costs	20	- 6	14	20	- 7	13	-	1	14
Supplies and Services	1,216	- 124	1,092	1,227	- 124	1,103	11	- 4	1,110
Third Party Payments	1,248	- 75	1,173	1,271	- 62	1,209	24	- 1	1,232
Total Expenditure	3,939	- 194	3,745	4,014	- 178	3,836	50	21	3,907
Income	- 1,874	36	- 1,838	- 1,920	23	- 1,897	- 45	2	- 1,940
Net Expenditure	2,065	- 158	1,907	2,094	- 155	1,939	5	23	1,967
Transfer from crime	-111			-113					
Original budget	1,954			1,981					

Corporate Improvement Portfolio**Proposed Real Terms / Efficiency Variations****2018/19 Change**

	£'000	£'000
<u>Real Term Variations</u>		
Pay award		29
Relocation of CCTV to Civic Centre		-39
Reduced Insurance Premiums		-80
Additional Social Alarms income		-23
Rephasing FRP option D3 Contact Centre/Social Alarms		20
Insurance Premiums Stafford Borough Council		
Expenditure	-73	
Income	73	0
Shared Services		
Technology	-66	
Legal	-8	-74
CRM - additional licence costs		6
minor variations		3
		<u>-158</u>

2019/20 Change

	£'000	£'000
<u>Real Term Variations</u>		
Pay award		53
Additional superannuation		5
Relocation of CCTV to Civic Centre		-40
Reduced Insurance Premiums		-80
Additional Social Alarms income		-23
Insurance Premiums Stafford Borough Council		
Expenditure	-73	
Income	73	0
Shared Services		
Technology	-59	
Legal	-5	-64
CRM - additional licence costs		6
minor variations		6
		<u>-155</u>

2019/20 to 2020/21 Change

	£'000	£'000
<u>Real Term Variations</u>		
Increase in Superannuation		26
minor variations		-3
		<u>23</u>

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Crime & Partnerships

	Outturn 2017-2018	Budget 2018-2019	Budget 2019-2020	Budget 2020-2021
	£	£	£	£
1 Partnerships				
Employee Expenses	160,050	163,650	172,560	176,840
Premises Related Expenditure	19,140	18,920	19,040	19,210
Transport Related Expenditure	2,330	2,350	2,370	2,390
Supplies & Services	8,000	8,080	8,160	8,250
Total Expenditure	189,520	193,000	202,130	206,690
Partnerships Net Expenditure	189,520	193,000	202,130	206,690
2 CCTV				
Employee Expenses	115,840	122,280	131,480	134,890
Supplies & Services	107,230	85,550	86,400	87,260
Total Expenditure	223,070	207,830	217,880	222,150
Income	(48,080)	(48,090)	(49,140)	(49,960)
Total Income	(48,080)	(48,090)	(49,140)	(49,960)
CCTV Net Expenditure	174,990	159,740	168,740	172,190
Crime & Partnerships Net Expenditure	364,510	352,740	370,870	378,880

Crime & Partnerships Portfolio

Variation Statement 2018/2019 to 2020/2021

	2018/19 Indicative	Real Terms / Efficiency Variations	2018/19 Budget	2019/20 Indicative	Real Terms / Efficiency Variations	2019/2020 Budget	Inflation	Real Terms / Efficiency Variations	2020/2021 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	275	11	286	286	18	304	3	5	312
Premises Related Costs	20	- 1	19	20	- 1	19	-	-	19
Transport Related Costs	2	-	2	2	-	2	-	-	2
Supplies and Services	94	-	94	95	-	95	1	-	96
Total Expenditure	391	10	401	403	17	420	4	5	429
Income	- 48	-	- 48	- 49	-	- 49	- 1	-	- 50
Net Expenditure	343	10	353	354	17	371	3	5	379
Transfer to Corporate	111			113					
Original Budget	454			467					

Crime & Partnerships Portfolio

Proposed Real Terms / Efficiency Variations

2018/19 Change

	£'000	£'000
<u>Real Term Variations</u>		
Pay award		10
		<u>10</u>

2019/20 Change

	£'000	£'000
<u>Real Term Variations</u>		
Pay award		18
minor variations		-1
		<u>17</u>

2019/20 to 2020/21 Change

	£'000	£'000
<u>Real Term Variations</u>		
Increase in Superannuation		5
		<u>5</u>

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Culture and Sport

	Outturn 2017-2018 £	Budget 2018-2019 £	Budget 2019-2020 £	Budget 2020-2021 £
1 Parks & Open Spaces				
Employee Expenses	268,810	274,110	252,910	259,090
Premises Related Expenditure	608,680	651,540	682,510	698,710
Transport Related Expenditure	3,390	3,450	3,510	3,570
Supplies & Services	153,750	129,910	115,530	118,080
Third Party Payments	169,150	142,760	150,600	154,280
Total Expenditure	1,203,780	1,201,770	1,205,060	1,233,730
Income	(175,200)	(174,960)	(152,030)	(153,750)
Total Income	(175,200)	(174,960)	(152,030)	(153,750)
Parks & Open Spaces Net Expenditure	1,028,580	1,026,810	1,053,030	1,079,980
2 Stadium				
Employee Expenses	-	40,190	40,990	41,810
Premises Related Expenditure	30,000	30,470	30,480	30,490
Supplies & Services	38,340	38,720	38,720	38,720
Total Expenditure	68,340	109,380	110,190	111,020
Stadium Net Expenditure	68,340	109,380	110,190	111,020
3 Cemeteries				
Employee Expenses	93,820	100,200	105,070	107,910
Premises Related Expenditure	45,310	46,790	48,790	50,650
Transport Related Expenditure	5,110	5,220	5,340	5,460
Supplies & Services	18,700	18,800	18,990	19,190
Total Expenditure	162,940	171,010	178,190	183,210
Income	(165,010)	(177,970)	(181,490)	(185,020)
Total Income	(165,010)	(177,970)	(181,490)	(185,020)
Cemeteries Net Expenditure	(2,070)	(6,960)	(3,300)	(1,810)
4 Contract Monitoring				
Employee Expenses	173,640	184,170	191,390	196,030
Premises Related Expenditure	10,580	10,690	10,800	10,910
Transport Related Expenditure	11,690	9,520	9,720	9,920
Supplies & Services	3,160	3,190	3,220	3,240
Total Expenditure	199,070	207,570	215,130	220,100
Income	(41,310)	(42,980)	(44,710)	(46,050)
Total Income	(41,310)	(42,980)	(44,710)	(46,050)
Contract Monitoring Net Expenditure	157,760	164,590	170,420	174,050
5 Leisure Management Contract				
Premises Related Expenditure	168,680	172,050	175,490	179,010
Supplies & Services	1,625,330	1,711,250	1,714,030	1,752,210
Total Expenditure	1,794,010	1,883,300	1,889,520	1,931,220
Income	(168,640)	(171,930)	(175,370)	(178,860)
Total Income	(168,640)	(171,930)	(175,370)	(178,860)
Leisure Management Contract Net Expenditure	1,625,370	1,711,370	1,714,150	1,752,360

Culture and Sport

	Outturn 2017-2018 £	Budget 2018-2019 £	Budget 2019-2020 £	Budget 2020-2021 £
6 Leisure, Planning & Marketing				
Employee Expenses	91,920	95,250	98,390	100,710
Transport Related Expenditure	1,100	1,110	1,120	1,130
Supplies & Services	7,570	7,600	7,700	7,820
Total Expenditure	100,590	103,960	107,210	109,660
Income	(18,340)	(18,520)	(18,710)	(18,710)
Total Income	(18,340)	(18,520)	(18,710)	(18,710)
Leisure, Planning & Marketing Net Expenditure	82,250	85,440	88,500	90,950
7 Allotments				
Premises Related Expenditure	2,470	2,500	2,550	2,600
Total Expenditure	2,470	2,500	2,550	2,600
Income	(4,500)	(4,640)	(4,640)	(4,640)
Total Income	(4,500)	(4,640)	(4,640)	(4,640)
Allotments Net Expenditure	(2,030)	(2,140)	(2,090)	(2,040)
Culture and Sport Net Expenditure	2,958,200	3,088,490	3,130,900	3,204,510

Culture & Sport Portfolio

Variation Statement 2018/2019 to 2020/2021

	2018/19 Indicative	Real Terms / Efficiency Variations	2018/19 Budget	2019/20 Indicative	Real Terms / Efficiency Variations	2019/2020 Budget	Inflation	Real Terms / Efficiency Variations	2020/2021 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	639	55	694	623	66	689	6	11	706
Premises Related Costs	895	19	914	905	46	951	17	5	973
Transport Related Costs	22	- 3	19	22	- 2	20	-	-	20
Supplies and Services	1,909	-	1,909	1,898	-	1,898	35	6	1,939
Third Party Payments	137	6	143	140	10	150	-	4	154
Total Expenditure	<u>3,602</u>	<u>77</u>	<u>3,679</u>	<u>3,588</u>	<u>120</u>	<u>3,708</u>	<u>58</u>	<u>26</u>	<u>3,792</u>
Income	- 598	7	- 591	- 583	6	- 577	- 9	- 1	- 587
Net Expenditure	<u><u>3,004</u></u>	<u><u>84</u></u>	<u><u>3,088</u></u>	<u><u>3,005</u></u>	<u><u>126</u></u>	<u><u>3,131</u></u>	<u><u>49</u></u>	<u><u>25</u></u>	<u><u>3,205</u></u>

Culture & Sport Portfolio**Proposed Real Terms / Efficiency Variations****2018/19 Change**

	£'000	£'000
<u>Real Term Variations</u>		
Pay award		7
Parks / Stadium management		40
Increased recharges following pay award		
Streetcleansing	6	
Grounds	17	23
Reduced cemeteries income		7
minor variations		7
		<u>84</u>

2019/20 Change

	£'000	£'000
<u>Real Term Variations</u>		
Pay award		18
Parks / Stadium management		41
Increased recharges following pay award		
Streetcleansing	10	
Grounds	44	54
Reduced cemeteries income		7
minor variations		6
		<u>126</u>

2019/20 to 2020/21 Change

	£'000	£'000
<u>Real Term Variations</u>		
Increase in Superannuation		9
Increased recharges following pay award		
Streetcleansing	4	
Grounds	4	8
Increased Leisure Management contract payment		4
minor variations		4
		<u>25</u>

Economic Development and Planning

	Outturn 2017-2018 £	Budget 2018-2019 £	Budget 2019-2020 £	Budget 2020-2021 £
1 Economic Development				
Employee Expenses	135,450	152,740	147,010	150,810
Transport Related Expenditure	2,970	2,610	2,660	2,710
Supplies & Services	65,890	50,540	19,710	19,870
Total Expenditure	204,310	205,890	169,380	173,390
Income	(50,000)	(41,510)	-	-
Total Income	(50,000)	(41,510)	-	-
Economic Development Net Expenditure	154,310	164,380	169,380	173,390
2 Management & Support				
Employee Expenses	340,530	371,950	386,450	395,870
Transport Related Expenditure	8,290	10,390	10,490	10,590
Supplies & Services	124,090	23,790	24,020	24,250
Total Expenditure	472,910	406,130	420,960	430,710
Income	(100,000)	(21,470)	(22,130)	(22,800)
Total Income	(100,000)	(21,470)	(22,130)	(22,800)
Management & Support Net Expenditure	372,910	384,660	398,830	407,910
3 Development Control				
Employee Expenses	274,790	222,970	234,130	241,290
Transport Related Expenditure	5,710	5,770	5,830	5,890
Supplies & Services	38,460	33,120	33,470	33,810
Total Expenditure	318,960	261,860	273,430	280,990
Income	(287,550)	(288,390)	(293,090)	(293,110)
Total Income	(287,550)	(288,390)	(293,090)	(293,110)
Development Control Net Expenditure	31,410	(26,530)	(19,660)	(12,120)
4 Building Control				
Employee Expenses	481,110	521,660	542,930	557,660
Transport Related Expenditure	30,260	26,720	27,040	27,360
Supplies & Services	61,630	65,610	66,210	66,810
Total Expenditure	573,000	613,990	636,180	651,830
Income	(494,090)	(502,270)	(517,280)	(529,020)
Total Income	(494,090)	(502,270)	(517,280)	(529,020)
Building Control Net Expenditure	78,910	111,720	118,900	122,810
5 Industrial Sites				
Premises Related Expenditure	6,680	6,790	6,950	7,050
Capital Financing Costs	1,610	1,610	1,610	1,610
Total Expenditure	8,290	8,400	8,560	8,660
Income	(108,600)	(117,000)	(117,000)	(117,000)
Total Income	(108,600)	(117,000)	(117,000)	(117,000)
Industrial Sites Net Expenditure	(100,310)	(108,600)	(108,440)	(108,340)

Economic Development and Planning

	Outturn 2017-2018 £	Budget 2018-2019 £	Budget 2019-2020 £	Budget 2020-2021 £
6 Public Buildings				
Employee Expenses	176,740	200,120	211,460	221,150
Premises Related Expenditure	504,260	528,700	538,090	546,790
Transport Related Expenditure	3,260	3,310	3,370	3,400
Supplies & Services	51,570	35,950	36,290	36,640
Third Party Payments	14,410	14,570	14,720	14,870
Total Expenditure	750,240	782,650	803,930	822,850
Income	(321,960)	(326,250)	(363,600)	(368,280)
Total Income	(321,960)	(326,250)	(363,600)	(368,280)
Public Buildings Net Expenditure	428,280	456,400	440,330	454,570
7 Civic Ballroom				
Premises Related Expenditure	590	600	610	620
Total Expenditure	590	600	610	620
Income	(10,700)	(13,700)	(13,700)	(13,700)
Total Income	(10,700)	(13,700)	(13,700)	(13,700)
Civic Ballroom Net Expenditure	(10,110)	(13,100)	(13,090)	(13,080)
8 Caretakers and Cleaners				
Employee Expenses	205,220	200,010	206,320	209,130
Premises Related Expenditure	11,940	12,060	12,180	12,180
Transport Related Expenditure	2,680	2,710	2,740	2,740
Supplies & Services	4,010	3,960	3,990	3,990
Third Party Payments	1,520	1,530	1,540	1,540
Total Expenditure	225,370	220,270	226,770	229,580
Caretakers and Cleaners Net Expenditure	225,370	220,270	226,770	229,580
Economic Development and Planning Net Expenditure	1,180,770	1,189,200	1,213,020	1,254,720

Economic Development Portfolio

Variation Statement 2018/2019 to 2020/2021

	2018/19 Indicative	Real Terms / Efficiency Variations	2018/19 Budget	2019/20 Indicative	Real Terms / Efficiency Variations	2019/2020 Budget	Inflation	Real Terms / Efficiency Variations	2020/2021 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	1,608	61	1,669	1,650	78	1,728	17	31	1,776
Premises Related Costs	532	16	548	540	18	558	9	-	567
Transport Related Costs	59	- 7	52	60	- 8	52	-	1	53
Supplies and Services	206	137	343	177	52	229	2	- 41	190
Third Party Payments	16	-	16	16	-	16	-	-	16
Capital Financing	2	-	2	2	-	2	-	-	2
Total Expenditure	2,423	207	2,630	2,445	140	2,585	28	- 9	2,604
Income	- 1,289	- 152	- 1,441	- 1,283	- 89	- 1,372	- 18	41	- 1,349
Net Expenditure	1,134	55	1,189	1,162	51	1,213	10	32	1,255

Economic Development Portfolio**Proposed Real Terms / Efficiency Variations****2018/19 Change**

	£'000	£'000
<u>Real Term Variations</u>		
Pay award		29
Development Control additional post funded from grant		
Employees	21	
Income	-21	0
Economic Development additional hours funded from contribution		
Expenditure	11	
Income	-11	0
Increased income from Industrial sites		-10
Local Plan Review		
Expenditure	130	
Contribution from Reserves	-130	0
Reduced income from Anson street		32
minor variations		4
		<u>55</u>

2019/20 Change

	£'000	£'000
<u>Real Term Variations</u>		
Pay award		53
Development Control additional post funded from grant		
Employees	21	
Income	-21	0
Increased income from Industrial sites		-10
Local Plan Review		
Expenditure	45	
Contribution from Reserves	-45	0
minor variations		8
		<u>51</u>

2019/20 to 2020/21 Change

	£'000	£'000
<u>Real Term Variations</u>		
Staffing variations (including increments)		2
Local Plan Review		
Expenditure	-40	
Contribution from Reserves	40	0
Increase in Superannuation		25
minor variations		5
		<u>32</u>

Environment

	Outturn 2017-2018 £	Budget 2018-2019 £	Budget 2019-2020 £	Budget 2020-2021 £
1 Waste & Recycling				
Employee Expenses	223,100	232,220	239,720	250,560
Premises Related Expenditure	2,800	2,810	2,840	2,870
Transport Related Expenditure	6,630	5,570	5,690	5,810
Supplies & Services	66,760	82,810	83,410	84,000
Third Party Payments	2,183,210	2,250,670	2,309,930	2,366,670
Total Expenditure	2,482,500	2,574,080	2,641,590	2,709,910
Income	(1,098,210)	(1,109,880)	(1,128,370)	(1,148,390)
Total Income	(1,098,210)	(1,109,880)	(1,128,370)	(1,148,390)
Waste & Recycling Net Expenditure	1,384,290	1,464,200	1,513,220	1,561,520
2 Regulatory Services				
Employee Expenses	394,210	404,310	421,270	433,760
Premises Related Expenditure	33,240	980	1,000	1,020
Transport Related Expenditure	16,260	16,430	16,600	16,770
Supplies & Services	62,440	43,350	43,920	44,380
Third Party Payments	-	43,100	43,100	43,100
Total Expenditure	506,150	508,170	525,890	539,030
Income	(27,040)	(25,380)	(25,510)	(25,960)
Total Income	(27,040)	(25,380)	(25,510)	(25,960)
Regulatory Services Net Expenditure	479,110	482,790	500,380	513,070
3 Cleansing Services				
Premises Related Expenditure	5,630	5,690	5,750	5,810
Supplies & Services	5,320	5,370	5,430	5,480
Third Party Payments	391,610	330,540	348,660	357,200
Total Expenditure	402,560	341,600	359,840	368,490
Cleansing Services Net Expenditure	402,560	341,600	359,840	368,490
4 Drainage Services				
Premises Related Expenditure	8,280	8,360	8,440	8,520
Total Expenditure	8,280	8,360	8,440	8,520
Drainage Services Net Expenditure	8,280	8,360	8,440	8,520
5 Street Cleansing				
Employee Expenses	429,860	430,230	457,210	468,940
Premises Related Expenditure	3,190	3,190	3,250	3,320
Transport Related Expenditure	159,040	62,890	64,060	65,340
Supplies & Services	25,310	25,560	25,820	26,080
Total Expenditure	617,400	521,870	550,340	563,680
Income	(617,400)	(521,870)	(550,340)	(563,680)
Total Income	(617,400)	(521,870)	(550,340)	(563,680)
Street Cleansing Net Expenditure	-	-	-	-

Environment

	Outturn 2017-2018 £	Budget 2018-2019 £	Budget 2019-2020 £	Budget 2020-2021 £
6 Countryside Management				
Employee Expenses	158,530	137,640	145,010	149,310
Premises Related Expenditure	9,080	9,220	9,380	9,550
Transport Related Expenditure	11,760	12,000	12,250	12,510
Supplies & Services	53,980	54,330	54,630	54,930
Total Expenditure	233,350	213,190	221,270	226,300
Income	(54,990)	(47,910)	(48,230)	(48,460)
Total Income	(54,990)	(47,910)	(48,230)	(48,460)
Countryside Management Net Expenditure	178,360	165,280	173,040	177,840
7 Grounds Maintenance				
Employee Expenses	591,360	607,110	650,690	668,460
Premises Related Expenditure	34,190	34,740	20,070	20,390
Transport Related Expenditure	58,800	60,010	61,230	62,420
Supplies & Services	143,480	149,490	151,620	153,140
Total Expenditure	827,830	851,350	883,610	904,410
Income	(827,830)	(851,350)	(883,610)	(904,410)
Total Income	(827,830)	(851,350)	(883,610)	(904,410)
Grounds Maintenance Net Expenditure	-	-	-	-
8 Conservation Areas				
Employee Expenses	139,670	145,000	150,060	153,780
Transport Related Expenditure	5,080	4,880	4,990	5,040
Supplies & Services	1,810	2,130	2,150	2,170
Total Expenditure	146,560	152,010	157,200	160,990
Conservation Areas Net Expenditure	146,560	152,010	157,200	160,990
9 Public Clocks				
Premises Related Expenditure	4,570	4,690	4,890	5,000
Total Expenditure	4,570	4,690	4,890	5,000
Public Clocks Net Expenditure	4,570	4,690	4,890	5,000
10 Off Street Parking				
Premises Related Expenditure	244,470	259,960	271,220	277,750
Transport Related Expenditure	10	10	10	10
Supplies & Services	119,680	114,440	116,580	118,710
Third Party Payments	18,020	15,210	16,050	16,440
Total Expenditure	382,180	389,620	403,860	412,910
Income	(759,020)	(809,020)	(864,570)	(864,780)
Total Income	(759,020)	(809,020)	(864,570)	(864,780)
Off Street Parking Net Expenditure	(376,840)	(419,400)	(460,710)	(451,870)

Environment

	Outturn 2017-2018 £	Budget 2018-2019 £	Budget 2019-2020 £	Budget 2020-2021 £
11 Hawks Green Depot				
Employee Expenses	5,930	6,050	6,170	6,290
Premises Related Expenditure	95,130	96,940	98,740	100,550
Supplies & Services	25,690	15,890	16,070	16,250
Total Expenditure	126,750	118,880	120,980	123,090
Income	(126,550)	(131,820)	(137,190)	(141,310)
Total Income	(126,550)	(131,820)	(137,190)	(141,310)
Hawks Green Depot Net Expenditure	200	(12,940)	(16,210)	(18,220)
12 Bus Shelters				
Premises Related Expenditure	29,960	31,760	32,340	32,940
Total Expenditure	29,960	31,760	32,340	32,940
Income	(40,080)	(47,380)	(48,290)	(49,260)
Total Income	(40,080)	(47,380)	(48,290)	(49,260)
Bus Shelters Net Expenditure	(10,120)	(15,620)	(15,950)	(16,320)
13 Private Sector Housing				
Employee Expenses	179,460	223,290	230,670	235,880
Transport Related Expenditure	9,280	11,070	11,210	11,360
Supplies & Services	4,670	9,970	10,450	10,660
Total Expenditure	193,410	244,330	252,330	257,900
Income	-	(42,590)	(43,530)	(44,100)
Total Income	-	(42,590)	(43,530)	(44,100)
Private Sector Housing Net Expenditure	193,410	201,740	208,800	213,800
14 Vehicles				
Employee Expenses	125,700	123,030	128,330	131,630
Premises Related Expenditure	5,200	1,000	1,060	1,070
Transport Related Expenditure	16,630	38,790	39,120	39,900
Supplies & Services	7,310	10,980	10,980	11,090
Total Expenditure	154,840	173,800	179,490	183,690
Income	(201,890)	(206,870)	(210,750)	(211,550)
Total Income	(201,890)	(206,870)	(210,750)	(211,550)
Vehicles Net Expenditure	(47,050)	(33,070)	(31,260)	(27,860)
Environment Net Expenditure	2,363,330	2,339,640	2,401,680	2,494,960

Environment Portfolio

Variation Statement 2018/2019 to 2020/2021

	2018/19 Indicative	Real Terms / Efficiency Variations	2018/19 Budget	2019/20 Indicative	Real Terms / Efficiency Variations	2019/2020 Budget	Inflation	Real Terms / Efficiency Variations	2020/2021 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	2,225	84	2,309	2,288	141	2,429	24	46	2,499
Premises Related Costs	493	- 38	455	488	- 34	454	8	2	464
Transport Related Costs	189	23	212	193	22	215	4	-	219
Supplies and Services	517	2	519	523	3	526	5	1	532
Third Party Payments	2,581	58	2,639	2,643	75	2,718	42	23	2,783
Total Expenditure	6,005	129	6,134	6,135	207	6,342	83	72	6,497
Income	- 3,679	- 115	- 3,794	- 3,722	- 218	- 3,940	- 44	- 18	- 4,002
Net Expenditure	2,326	14	2,340	2,413	- 11	2,402	39	54	2,495

Environment Portfolio**Proposed Real Terms / Efficiency Variations****2018/19**

	£'000	£'000
<u>Real Term Variations</u>		
Pay award		45
Increase in superannuation		7
Review of Street Cleansing recharge following pay award		
Supplies	14	
Income	-21	-7
Increased Grounds Maintenance recharge following pay award		-21
Waste		
Recycling campaign	20	
Refuse disposal	-27	
Recycling credits	61	
Transfer of Contingency to Technical	-161	-107
Disabled Facility Grants delivery in house		
Employees	36	
Transport	2	
Supplies	5	
Income	-43	0
Pest Control & Dog Warden service provided by Stafford Borough Council		
Premises	-29	
Supplies	-11	
Third Party	40	0
Vehicle Workshop Budget Realignment		
Employees	-6	
Premises	-4	
Transport	22	
Supplies	8	
Income	-15	5
Car Parking contract		-6
Reduced car park income		99
minor variations		-1
		<u>14</u>

2019/20

	£'000	£'000
<u>Real Term Variations</u>		
Pay award		86
Increase in superannuation		6
Review of Street Cleansing recharge following pay award		
Supplies	24	
Income	-37	-13
Increased Grounds Maintenance recharge following pay award		-48
Waste		
Recycling campaign	20	
Refuse disposal	-27	
Contract payments	7	
Recycling Credits	61	
Transfer of Contingency to Technical	-161	-100
Disabled Facility Grants delivery in house		
Employees	41	
Transport	2	
Supplies	5	
Income	-43	5
Pest Control & Dog Warden service provided by Stafford Borough Council		
Premises	-29	
Supplies	-11	
Third Party	40	0
Vehicle Workshop Budget Realignment		
Employees	-4	
Premises	-4	
Transport	22	
Supplies	8	
Income	-15	7
Car Parking contract		-6
Reduced car park income		49
minor variations		3
		-11

2019/20 to 2020/21 Change

	£'000	£'000
<u>Real Term Variations</u>		
Increase in Superannuation		45
Waste additional properties		14
Street cleansing recharge		
Supplies	9	
Income	-9	0
Increased Grounds maintenance recharge		-9
minor variations		4
		54

Health and Wellbeing

	Outturn 2017-2018 £	Budget 2018-2019 £	Budget 2019-2020 £	Budget 2020-2021 £
1 Benefits Payments				
Transfer Payments	23,984,400	24,139,160	24,300,260	24,892,420
Total Expenditure	23,984,400	24,139,160	24,300,260	24,892,420
Income	(24,065,720)	(24,220,480)	(24,381,580)	(24,973,740)
Total Income	(24,065,720)	(24,220,480)	(24,381,580)	(24,973,740)
Benefits Payments Net Expenditure	(81,320)	(81,320)	(81,320)	(81,320)
2 Food Safety				
Employee Expenses	291,870	313,740	324,690	332,870
Transport Related Expenditure	9,740	9,840	9,940	10,040
Supplies & Services	27,710	32,470	32,760	33,100
Total Expenditure	329,320	356,050	367,390	376,010
Income	(4,000)	-	-	-
Total Income	(4,000)	-	-	-
Food Safety Net Expenditure	325,320	356,050	367,390	376,010
3 Management & Administration				
Employee Expenses	44,770	49,300	53,100	54,850
Transport Related Expenditure	1,170	130	130	130
Supplies & Services	830	840	850	860
Total Expenditure	46,770	50,270	54,080	55,840
Management & Administration Net Expenditure	46,770	50,270	54,080	55,840
4 Mortuary				
Employee Expenses	39,100	40,680	42,440	43,400
Premises Related Expenditure	18,550	18,870	19,230	19,580
Supplies & Services	18,930	20,070	20,230	20,400
Total Expenditure	76,580	79,620	81,900	83,380
Income	(93,480)	(93,480)	(93,480)	(93,480)
Total Income	(93,480)	(93,480)	(93,480)	(93,480)
Mortuary Net Expenditure	(16,900)	(13,860)	(11,580)	(10,100)
5 Taxation				
Employee Expenses	2,549,830	2,502,320	2,526,390	2,592,780
Transport Related Expenditure	24,730	25,220	25,720	25,980
Supplies & Services	537,390	525,330	505,640	510,720
Total Expenditure	3,111,950	3,052,870	3,057,750	3,129,480
Income	(2,639,610)	(2,497,720)	(2,452,060)	(2,487,320)
Total Income	(2,639,610)	(2,497,720)	(2,452,060)	(2,487,320)
Taxation Net Expenditure	472,340	555,150	605,690	642,160

Health and Wellbeing

	Outturn 2017-2018	Budget 2018-2019	Budget 2019-2020	Budget 2020-2021
	£	£	£	£
6 Licensing				
Employee Expenses	167,080	154,510	160,350	164,350
Transport Related Expenditure	4,480	4,530	4,580	4,630
Supplies & Services	27,950	36,130	36,500	36,750
Total Expenditure	199,510	195,170	201,430	205,730
Income	(260,420)	(266,990)	(271,100)	(274,650)
Total Income	(260,420)	(266,990)	(271,100)	(274,650)
Licensing Net Expenditure	(60,910)	(71,820)	(69,670)	(68,920)
Health and Wellbeing Net Expenditure	685,300	794,470	864,590	913,670

Health & Wellbeing Portfolio

Variation Statement 2018/2019 to 2020/2021

	2018/19 Indicative	Real Terms / Efficiency Variations	2018/19 Budget	2019/20 Indicative	Real Terms / Efficiency Variations	2019/2020 Budget	Inflation	Real Terms / Efficiency Variations	2020/2021 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	2,949	111	3,060	3,039	68	3,107	31	50	3,188
Premises Related Costs	19	-	19	19	-	19	-	1	20
Transport Related Costs	41	- 1	40	41	-	41	-	-	41
Supplies and Services	591	24	615	596	-	596	6	-	602
Transfer Payments	26,230	- 2,091	24,139	26,530	- 2,230	24,300	592	-	24,892
Total Expenditure	29,830	- 1,957	27,873	30,225	- 2,162	28,063	629	51	28,743
Income	- 29,093	2,014	- 27,079	- 29,442	2,244	- 27,198	- 622	- 9	- 27,829
Net Expenditure	737	57	794	783	82	865	7	42	914

Health & Wellbeing Portfolio**Proposed Real Terms / Efficiency Variations****2018/19 Change**

	£'000	£'000
<u>Real Term Variations</u>		
Pay award		24
Local Taxation grant funding		
Employees	88	
Supplies	12	
Income	-100	0
Taxation reduced grants		
Cost of Collection allowance	18	
Housing Benefit Admin Grant	13	31
Change in benefit payments (reflect current payments)		
Expenditure	- 2,091	
Income	2,091	0
minor variations		2
		<u>57</u>

2019/20 Change

	£'000	£'000
<u>Real Term Variations</u>		
Pay award		64
Taxation reduced grants		
Cost of Collection allowance	18	
Housing Benefit Admin Grant	13	31
Change in benefit payments (reflect current payments)		
Expenditure	- 2,230	
Income	2,230	0
Increased shared services contributions for Taxation		-17
minor variations		4
		<u>82</u>

2019/20 to 2020/21 Change

	£'000	£'000
<u>Real Term Variations</u>		
Increase in Superannuation		41
Increments		6
Increased shared services contributions for Taxation		-9
minor variations		4
		<u>42</u>

Housing General Fund

	Outturn 2017-2018 £	Budget 2018-2019 £	Budget 2019-2020 £	Budget 2020-2021 £
1 Circular 8/95				
Supplies & Services	35,200	35,550	35,520	35,520
Total Expenditure	35,200	35,550	35,520	35,520
Circular 8/95 Net Expenditure	35,200	35,550	35,520	35,520
2 Housing Services				
Employee Expenses	333,490	359,290	372,670	383,280
Premises Related Expenditure	4,100	2,220	2,260	2,440
Transport Related Expenditure	3,690	2,520	2,540	2,560
Supplies & Services	101,160	91,140	92,190	92,960
Third Party Payments	-	14,500	14,500	14,500
Total Expenditure	442,440	469,670	484,160	495,740
Income	(126,560)	(119,830)	(122,370)	(125,270)
Total Income	(126,560)	(119,830)	(122,370)	(125,270)
Housing Services Net Expenditure	315,880	349,840	361,790	370,470
Housing General Fund Net Expenditure	351,080	385,390	397,310	405,990

Housing General Fund Portfolio

Variation Statement 2018/2019 to 2020/2021

	2018/19 Indicative	Real Terms / Efficiency Variations	2018/19 Budget	2019/20 Indicative	Real Terms / Efficiency Variations	2019/2020 Budget	Inflation	Real Terms / Efficiency Variations	2020/2021 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	351	8	359	361	12	373	4	6	383
Premises Related Costs	2	-	2	2	-	2		-	2
Transport Related Costs	4	- 1	3	4	- 2	2		1	3
Supplies and Services	140	- 13	127	141	- 13	128	1	-	129
Third Party	-	14	14	-	14	14	-	-	14
Total Expenditure	497	8	505	508	11	519	5	7	531
Income	- 118	- 2	- 120	- 120	- 2	- 122	- 3	-	- 125
Net Expenditure	379	6	385	388	9	397	2	7	406

Housing General Fund Portfolio**Proposed Real Terms / Efficiency Variations****2018/19 Change**

	£'000	£'000
<u>Real Term Variations</u>		
Pay award		7
Housing services budget realignment		
Supplies	-14	
Third Party	14	0
minor variations		-1
		<u>6</u>

2019/20 Change

	£'000	£'000
<u>Real Term Variations</u>		
Pay award		10
Housing services budget realignment		
Supplies	-14	
Third Party	14	0
minor variations		-1
		<u>9</u>

2019/20 to 2020/21 Change

	£'000	£'000
<u>Real Term Variations</u>		
Increase in Superannuation		6
minor variations		1
		<u>7</u>

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Leader of the Council

	Outturn 2017-2018 £	Budget 2018-2019 £	Budget 2019-2020 £	Budget 2020-2021 £
1 Democratic Services				
Employee Expenses	165,440	172,100	177,910	182,860
Transport Related Expenditure	3,730	3,770	3,810	3,850
Supplies & Services	362,610	367,620	371,470	375,170
Total Expenditure	531,780	543,490	553,190	561,880
Democratic Services Net Expenditure	531,780	543,490	553,190	561,880
2 Elections				
Employee Expenses	95,870	160,180	166,050	169,670
Premises Related Expenditure	-	4,500	4,590	4,690
Transport Related Expenditure	150	250	250	250
Supplies & Services	53,040	100,000	100,920	101,800
Total Expenditure	149,060	264,930	271,810	276,410
Income	(1,100)	(1,130)	(1,150)	(1,170)
Total Income	(1,100)	(1,130)	(1,150)	(1,170)
Elections Net Expenditure	147,960	263,800	270,660	275,240
3 Executive Management & Support				
Employee Expenses	276,090	273,050	231,550	237,370
Transport Related Expenditure	1,430	2,490	2,540	2,590
Supplies & Services	38,130	60,410	60,810	61,430
Total Expenditure	315,650	335,950	294,900	301,390
Income	(50,000)	(50,000)	-	-
Total Income	(50,000)	(50,000)	-	-
Executive Management & Support Net Expenditure	265,650	285,950	294,900	301,390
4 e-Government				
Supplies & Services	19,910	20,110	20,310	20,510
Total Expenditure	19,910	20,110	20,310	20,510
e-Government Net Expenditure	19,910	20,110	20,310	20,510
5 Grants & Contributions				
Supplies & Services	175,970	177,730	179,510	179,510
Total Expenditure	175,970	177,730	179,510	179,510
Grants & Contributions Net Expenditure	175,970	177,730	179,510	179,510
6 Finance				
Employee Expenses	985,510	891,970	930,590	956,340
Transport Related Expenditure	3,520	3,460	3,520	3,560
Supplies & Services	126,870	123,590	124,790	126,050
Total Expenditure	1,115,900	1,019,020	1,058,900	1,085,950
Income	(864,990)	(760,070)	(790,760)	(812,170)
Total Income	(864,990)	(760,070)	(790,760)	(812,170)
Finance Net Expenditure	250,910	258,950	268,140	273,780

Leader of the Council

	Outturn 2017-2018 £	Budget 2018-2019 £	Budget 2019-2020 £	Budget 2020-2021 £
7 Corporate Management				
Supplies & Services	92,950	93,880	85,020	85,870
Total Expenditure	92,950	93,880	85,020	85,870
Income	(34,860)	(36,270)	(37,730)	(38,860)
Total Income	(34,860)	(36,270)	(37,730)	(38,860)
Corporate Management Net Expenditure	58,090	57,610	47,290	47,010
8 Non Distributed Costs				
Employee Expenses	319,600	327,500	334,290	340,980
Total Expenditure	319,600	327,500	334,290	340,980
Income	(40,000)	(40,000)	(40,000)	(40,000)
Total Income	(40,000)	(40,000)	(40,000)	(40,000)
Non Distributed Costs Net Expenditure	279,600	287,500	294,290	300,980
9 Excluded Items				
Supplies & Services	135,480	85,000	85,000	85,000
Total Expenditure	135,480	85,000	85,000	85,000
Income	(806,990)	(682,770)	(711,590)	(732,940)
Total Income	(806,990)	(682,770)	(711,590)	(732,940)
Excluded Items Net Expenditure	(671,510)	(597,770)	(626,590)	(647,940)
Leader of the Council Net Expenditure	1,058,360	1,297,370	1,301,700	1,312,360

Leader of the Council Portfolio

Variation Statement 2018/2019 to 2020/2021

	2018/19 Indicative	Real Terms / Efficiency Variations	2018/19 Budget	2019/20 Indicative	Real Terms / Efficiency Variations	2019/2020 Budget	Inflation	Real Terms / Efficiency Variations	2020/2021 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	1,889	- 64	1,825	1,885	- 45	1,840	21	26	1,887
Premises Related Costs	5	- 1	4	5	-	5	-	-	5
Transport Related Costs	9	1	10	9	1	10	-	-	10
Supplies and Services	1,077	- 49	1,028	1,086	- 58	1,028	8	- 1	1,035
Total Expenditure	2,980	- 113	2,867	2,985	- 102	2,883	29	25	2,937
Income	- 1,780	210	- 1,570	- 1,776	195	- 1,581	- 41	- 3	- 1,625
Net Expenditure	1,200	97	1,297	1,209	93	1,302	- 12	22	1,312

Leader of the Council Portfolio**Proposed Real Terms / Efficiency Variations****2018/19 Change**

	£'000	£'000
<u>Real Term Variations</u>		
Pay Award		17
Reduced pension act increase payments		-12
Finance Shared service savings		
Employees	-72	
Income	64	-8
Excluded Items - CPI etc		35
Removal of Internal Leasing Budgets		
Supplies	-95	
Income	155	60
minor variations		5
		<u>97</u>

2019/20 Change

	£'000	£'000
<u>Real Term Variations</u>		
Pay Award		36
Reduced pension act increase payments		-12
Finance Shared service savings		
Employees	-72	
Income	59	-13
Excluded Items - CPI etc		35
Reduced audit fees		-10
Removal of Internal Leasing Budgets		
Supplies	-95	
Income	155	60
minor variations		-3
		<u>93</u>

2019/20 to 2020/21 Change

	£'000	£'000
<u>Real Term Variations</u>		
Increase in Superannuation		22
Increments		3
Increased shared services contributions		-3
		<u>22</u>

Town Centre Regeneration

	Outturn 2017-2018	Budget 2018-2019	Budget 2019-2020	Budget 2020-2021
	£	£	£	£
1 Markets				
Employee Expenses	130,550	133,570	139,570	143,330
Premises Related Expenditure	144,260	133,680	136,130	138,990
Transport Related Expenditure	2,860	2,890	2,920	2,950
Supplies & Services	76,250	67,370	68,090	68,770
Total Expenditure	353,920	337,510	346,710	354,040
Income	(365,730)	(342,630)	(343,080)	(307,810)
Total Income	(365,730)	(342,630)	(343,080)	(307,810)
Markets Net Expenditure	(11,810)	(5,120)	3,630	46,230
2 Town Centre Management				
Premises Related Expenditure	242,900	254,650	259,570	264,590
Supplies & Services	210	210	210	210
Total Expenditure	243,110	254,860	259,780	264,800
Income	(183,910)	(186,170)	(186,360)	(186,570)
Total Income	(183,910)	(186,170)	(186,360)	(186,570)
Town Centre Management Net Expenditure	59,200	68,690	73,420	78,230
3 Miscellaneous Properties				
Premises Related Expenditure	6,690	6,530	6,650	6,760
Supplies & Services	500	510	520	530
Total Expenditure	7,190	7,040	7,170	7,290
Income	(22,450)	(14,110)	(14,130)	(14,150)
Total Income	(22,450)	(14,110)	(14,130)	(14,150)
Miscellaneous Properties Net Expenditure	(15,260)	(7,070)	(6,960)	(6,860)
Town Centre Regeneration Net Expenditure	32,130	56,500	70,090	117,600

Town Centre Regeneration Portfolio

Variation Statement 2018/2019 to 2020/2021

	2018/19 Indicative	Real Terms / Efficiency Variations	2018/19 Budget	2019/20 Indicative	Real Terms / Efficiency Variations	2019/2020 Budget	Inflation	Real Terms / Efficiency Variations	2020/2021 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	130	4	134	134	6	140	1	2	143
Premises Related Costs	399	- 4	395	405	- 3	402	8	-	410
Transport Related Costs	3	-	3	3	-	3	-	-	3
Supplies and Services	72	- 4	68	73	- 4	69	1	-	70
Total Expenditure	604	- 4	600	615	- 1	614	10	2	626
Income	- 648	105	- 543	- 660	116	- 544	- 7	43	- 508
Net Expenditure	- 44	101	57	- 45	115	70	3	45	118

Town Centre Regeneration Portfolio**Proposed Real Terms / Efficiency Variations****2018/19 Change**

	£'000	£'000
<u>Real Term Variations</u>		
Pay award		3
Reduced markets income		
Cannock Market Hall	95	
Prince of Wales	5	
Rugeley Market Hall	14	114
Town Centre Management additional rental income		-12
minor variations		-4
		<u>101</u>

2019/20 Change

	£'000	£'000
<u>Real Term Variations</u>		
Pay award		6
Reduced markets income		
Cannock Market Hall	99	
Prince of Wales	5	
Rugeley Market Hall	14	118
Town Centre Management additional rental income		-9
		<u>115</u>

2019/20 to 2020/21 Change

	£'000	£'000
<u>Real Term Variations</u>		
Increase in Superannuation		2
Rugeley Market shops lease expiry		39
minor variations		4
		<u>45</u>

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APPENDIX 3

Capital Programme 2017-18 to 2020-21		
	General Fund	Section 106
	£000	£000
Environment		
Home Security	75	
Wheelie Bin Replacement	620	
Replacement -Vehicles- cleansing	130	
Replacement Vehicles- Grounds	350	
Replacement -Vehicles- countryside	117	
Car Park Improvements *	492	
Sub Total – Environment	1,784	
Housing		
Disabled Facilities Grants	3,270	
Affordable Housing *	644	
Private Sector Decent Homes	35	
Sub Total – Housing	3,949	
Culture and Sport		
Additional Cemetery Provision	984	
Stile Cop Cemetery	6	
Replacement -Vehicles- cemeteries	51	
Wolseley Road POS Improvements		20
Hednesford Park Improvements	79	
Hednesford Signal Box	27	
Relocation Arthur Street Play Area		3
Multi Use Games Area, Laburnum Avenue		121
Refurbishment Heath Hayes Park/Pitch		115
Stadium Development	1,500	213
Sub Total – Culture and Sport	2,647	472
Economic Development & Planning		
Economic Development & Physical Assets	320	
District Investment	6,476	
Heritage Trail Bridge Rugeley	80	
Lets Grow Grants	69	
Sub Total – Econ Dev.	6,945	
Crime & Partnerships		
CCTV	150	
Sub Total – Crime & Partner.	150	
Corporate Improvement		
Vehicle Workshop	70	
Civic Centre Car Park	450	
Sub Total – Corp. Improvement	520	
Town Centre Regeneration		
New Entrance Hall Cannock Market	44	
Sub Total – Town Centres	44	
Capitalisation	319	111
Total Capital Programme	16,358	583

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APPENDIX 4

GENERAL FUND AND SECTION 106 CAPITAL BUDGETS 2017-18 TO 2020-21					
		2017-18	2018-19	2019-20	2020-21
		£'000	£'000	£'000	£'000
ENVIRONMENT					
	Home Security	19	19	19	18
	Wheelie Bin Replacement	90	90	90	90
	Total	109	109	109	108
HOUSING					
	Disabled Facilities Grants *	894	792	792	792
	Private Sector Decent Homes		35		
	Total	894	827	792	792
CULTURE AND SPORT					
	Additional Cemetery Provision		984		
	Stile Cop Cemetery Phase 1	6			
	Wolseley Road POS Improvements		20		
	Hednesford Park Improvements	79			
	Hednesford Signal Box	27			
	Stadium Development	1,663			
	Total	1,775	1,004		
ECONOMIC DEVELOPMENT & PLANNING					
	Economic Development & Physical Assets	320			
	Heritage Trail Bridge Rugeley	80			
	Lets Grow Grants	29			
	Total	429	40		
*	Subject to Better Care Fund allocation				

GENERAL FUND AND SECTION 106 CAPITAL BUDGETS 2017-18 TO 2020-21					
		2017-18	2018-19	2019-20	2020-21
		£'000	£'000	£'000	£'000
CORPORATE IMPROVEMENT					
	Vehicle Workshop	70			
	Civic Centre Car Park		450		
	Total	70	450		
TOWN CENTRE REGENERATION					
	New Entrance Hall Cannock Market	44			
	Total	44			
CRIME & PARTNERSHIPS					
	CCTV Social Alarms Relocation	100			
	Total	100			
TOTAL CAPITAL BUDGET					
		3,421	2,430	901	900

APPENDIX 5**Business Rates Retention – Retained Income**

		2018-19 £	2019-20 £	2020-21 £
<u>A. Business Rates Collection Fund</u>				
Gross Rates		-40,203,780	-41,524,290	-45,441,230
Less	<u>Reliefs etc.</u>			
	Mandatory Relief	5,258,650	5,363,820	5,471,100
	Discretionary Relief	137,880	140,640	143,450
	Exemptions	867,800	885,160	902,860
	Cost of Collection	129,070	131,650	134,280
	Losses on Collection	2,105,600	2,175,170	2,218,670
Business Rates Collectable		-31,704,780	-32,827,850	-36,570,870
Less	<u>Amount due to</u>			
	Government	15,852,390	16,413,930	18,285,440
	County	2,853,430	2,954,510	3,291,380
	Fire	317,050	328,280	365,710
Net Business Rates attributable to CCDC		-12,681,910	-13,131,130	-14,628,340
<u>B. General Fund Determination of Retained Business Rates</u>				
Net Business Rates attributable to CCDC		-12,681,910	-13,131,130	-14,628,340
Less	Tariff	9,144,870	9,309,150	9,495,330
	Core Funding	2,929,600	2,994,580	3,054,470
	Growth	-607,440	-827,400	-2,078,540
Plus	New Burdens funding subject to Levy			
	Small Business Rates Relief	-1,206,960	-1,231,600	-1,255,720
Amount subject to Levy		-1,814,400	-2,059,000	-3,334,260
	Levy	907,200	1,029,500	1,667,130
Business Rates Growth		-907,200	-1,029,500	-1,667,130
GBS Business Rates Pool Distribution		-293,200	-332,950	-540,180
Retained Business Rates				
	Core Funding	-2,929,600	-2,994,580	-3,054,470
	Growth	-907,200	-1,029,500	-1,667,130
	GBS Business Rates Pool Distribution	-293,200	-332,950	-540,180
		-4,130,000	-4,357,030	-5,261,780
	Business Rates	-3,836,800	-4,204,080	-4,721,600
	GBS Business Rates Pool Distribution	-293,200	-332,950	-540,180
		-4,130,000	-4,357,030	-5,261,780

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Appendix 6

OTHER GENERAL FUND EARMARKED RESERVES				
	1/04/18	1/04/19	1/04/20	1/04/21
	£'000	£'000	£'000	£'000
Building Maintenance				
Landlord's contingency and refurbishment reserve utilisation to be reviewed as part of the comprehensive Asset Management Review	241	241	241	241
Internal Leasing Reserve/ IT				
Fund to enable procurement of new Information Technology hardware, and internal leasing requirements of the Council, to be reimbursed by annual charge to revenue	407	407	407	407
Development Control				
Reserve to mitigate impact of volatility in Planning Fees	95	95	95	95
Budget Support				
General Reserve earmarked for additional Local Plan expenditure	231	80	15	0
Insurance Liabilities				
Estimated amount of further claims to be received re earlier years to be funded by CCDC as part of excess policy	190	190	190	190
Corporate Initiatives				
Fund to meet the costs and assessments / feasibility work for corporate/ legislative initiatives	102	46	40	24
Communications				
Reserve to assist with the replacement and development of all communication systems	23	23	23	23
Discretionary Rate Relief				
Reserve to meet the costs to CCDC arising from reliefs granted under the Localism Act	120	120	120	120
Central Training				
Fund to meet non recurring corporate training initiatives	77	77	77	77
Hednesford Regeneration				
Balance of contribution received in relation to additional works required as part of regeneration scheme.	21	21	21	21
Environmental Improvements				
Reserve to assist improvements to the environmental infrastructure	94	94	94	94

	1/04/18	1/04/19	1/04/20	1/04/21
	£'000	£'000	£'000	£'000
Economic Development LEP				
Balance of monies relating to support provided to GB&S LEP	52	52	52	52
Project Development Reserve (LEP				
Rolling fund to develop business cases re LEP investment bids	100	100	100	100
Apprenticeship Reserve				
Reserve to contribute to the employment costs of Council Apprenticeship Programme	61	61	61	61
LAMS				
Interest set a side re Local authority Mortgage Scheme	146	146	146	146
Homelessness				
Balances carried forward to fund additional homelessness prevention measures	63	63	63	63
Civic Duties and Hospitality				
Reserve to meet additional one off costs relating to civic Duties	24	12	12	12
Other	331	370	406	445
Total	2,378	2,198	2,163	2,171

Appendix 7**CABINET****25 JANUARY 2018****General Fund Revenue Budget 2018-19 to 2020-21 and
Capital Programme 2018-19 to 2020-21****Report of the Chief Finance Officer on the Robustness of the Budget Estimates
and the Adequacy of the Council's Reserves****Introduction**

Section 25 of the Local Government Act 2003 places a duty on the Chief Financial Officer (Head of Finance) to make a report to the Council on the robustness of budget estimates and the adequacy of the Council's reserves. The Council must have regard to this report when making its decisions about budgets and council tax for the forthcoming year. This is because the Council is setting the council tax before the commencement of the year and cannot increase it during the year. An understanding of the risks of increased expenditure during the year in terms of likelihood and impact is therefore important.

Robustness of Budget Estimates

The Council's budget estimates for 2018-19 to 2020-21 have been prepared by appropriately qualified and experienced staff in consultation with service managers. Budgets have been discussed and fully managed by the Leadership Team. The budgets are considered to accurately reflect likely expenditure in 2018-19, being based on historic information, experience of expenditure in previous years and latest projections where appropriate. The indicative budgets for 2019-20 and 2020-21 are similarly based upon the best information available at this moment in time.

A full risk assessment of the Council's Budget 2018-19 has been carried out - APPENDIX 1).

Provision for Pay Award Inflation has been made in accordance with the 2 year offer made offer made by the National Employers, who negotiate pay on behalf of 350 local authorities in England. The impact of the National Living Wage has been incorporated into the Allowance has also been made for staff incremental progression. Sufficient provision has been built in for current employer pension contributions, in line with the most recent actuarial valuation. Different vacancy rates have been assumed for Council services based on past experience.

Inflation on contractor costs has been allowed based on the projected retail / consumer prices index increases and on energy budgets based on anticipated tariff increases.

Inflation has been provided on fees and charges, but excluding Car Parks and Allotments. Given the demand led nature of some of the more significant income budgets, such as for parking, development control and land charges, prudent but

realistic assumptions have been made about estimated income. The current economic climate is expected to continue to have a significant impact on fees and charges generally during 2018-19. Major sources of income will continue to be closely monitored throughout the year with a view to protecting overall income to the Council as far as possible.

Investment income of £158,000 has been included within 2018-19 budgets. This has been based on current projections of bank rate remaining at ½ % during the first part of 2018/19 but increasing for the last two quarters. Investment income also includes the saving arising from the prepayment of the fixed cash lump sum element of the 2018-19 Employers Superannuation Contribution. Prudent assumptions about cash flow have been made and the advice of the Council's treasury management consultants has been taken into account in determining the average rate of return.

No specific contingency budget is provided in 2018-19 as it is considered that the Council's overall revenue balances are sufficient to act as an overall contingency (see below). However, robust budget monitoring arrangements are in place and will continue throughout the year. These arrangements also include Business Rates Monitoring and New Homes Bonus forecasts. In addition to budget monitoring by officers, all Cabinet members will receive a monthly update and there will be quarterly reports to the Cabinet and relevant Scrutiny Committees.

Significant expenditure and income budgets will be monitored closely during the year. Any projected variances will be addressed in a timely manner.

The Council has a Risk Management Strategy and has identified its key corporate risks. Significant financial risks will be managed appropriately. In addition, some financial risks will be mitigated by the Council's insurance arrangements.

I can therefore confirm that the budget estimates as presented are robust.

Adequacy of the Council's Reserves

The Chartered Institute of Public Finance and Accountancy (CIPFA) has issued guidance on local authority reserves and balances. It sets out three main purposes for which reserves are held:-

- A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing;
- A contingency to cushion the impact of unexpected events or emergencies;
- A means of building up funds to meet known or predicted liabilities, known as earmarked reserves.

The Council held General Fund revenue balances of £2.434 million at 31 March 2017. In addition to this, earmarked revenue reserves amounting to £million are forecast to be available as at 31 March 2018.

The Council also has a planned four year capital programme which is financially sustainable based on current capital resources and a prudent assessment of future capital resources. The financial strategy includes the use of unallocated reserves and a Revenue Contribution to Capital Outlay to supplement capital resources and mitigate any borrowing requirement; nevertheless Prudential Borrowing to finance the Council's capital programme will be used where there is a robust business case.

The Council has set a policy of a minimum level of 5.5% of net expenditure or the amount calculated by the risk analysis. The Budget for 2018/19 has been constructed on the basis that there will be a level of general reserves at 31 March 2018 in excess of the £0.6461 million risk analysis requirement.

I can therefore confirm that the Council's reserves are adequate.

Bob Kean
Head of Finance
January 2018

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Appendix 8Council Tax Base 2018/19

Parish	Band D Equivalents
Brereton and Ravenhill	1,914.22
Bridgtown	551.85
Brindley Heath	237.74
Cannock Wood	393.70
Heath Hayes and Wimblebury	4,005.18
Hednesford	5,145.42
Norton Canes	2,169.64
Rugeley	5,221.30
Unparished	8,757.71
	28,396.76