

Scrutiny Committee 28 January 2016

Cabinet Meeting	
Meeting Date	2 December 2015
Report Title	Medium Term Financial Plan and 2016/17 Budget
Cabinet Member	Cllr Duncan Dewar-Whalley, Cabinet Member for Finance
SMT Lead	Abdool Kara, Chief Executive
Head of Service	Nick Vickers, Head of Finance
Lead Officer	Nick Vickers, Head of Finance
Key Decision	Yes
Classification	Open
Forward Plan	Reference number: 7
Recommendations	<ol style="list-style-type: none">1. To note the budget proposals.2. To note the Medium Term Financial Plan.

1 Purpose of Report and Executive Summary

- 1.1 This report sets out the Council's Medium Term Financial Plan and proposals for the 2016/17 Budget.
- 1.2 The approach taken seeks to build on the work of the previous Administration to protect frontline services to residents, and limit the cost of those services to the Council Tax payer. As each year progressively sees substantial further reductions in local authority funding as part of the national economic recovery plan, this becomes increasingly difficult to do. It certainly means that we have to continue to produce efficiency savings and, increasingly, generate new income streams. None of this is easy to do, and the actions necessary to balance the budget do include difficult decisions on staffing levels and fees and charges.
- 1.3 This Council is increasingly self-financing, and by the end of the decade is likely under the fully devolved business rates proposals to receive no Government Revenue Support Grant. This budget needs to look ahead to relying more on long-term revenue streams, such as business rates and fees and charges, and reflects that there is increasing uncertainty which we need to be able to manage.
- 1.4 In order to give Scrutiny Committee time to scrutinise the budget proposals we have to produce this report before we know the final Local Government Finance Settlement. This year's report will be published before the Comprehensive Spending Review announcements on 25 November, so there will be changes to the budget put before Cabinet once the local settlement and

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other details are known. Scrutiny Committee, Cabinet and Opposition Group Leaders will be fully briefed on these.

- 1.5 The changes required will be fully reflected in the final budget report to Cabinet in February, and of course in the budget report to Council.

2 Background

Local Government Finance

- 2.1 The Local Government Finance Settlement announced in December 2014 gave only a one-year settlement for local authorities. The Conservative Government will set out its public expenditure plans in the Comprehensive Spending Review (CSR) as part of the Autumn Statement on 25 November 2015, and it has been widely reported that non-protected Government departments, such as the Department for Communities and Local Government (DCLG), have been asked to put forward proposals for reductions in expenditure of up to 40%. The detail for individual local authorities will then be provided in the Local Government Finance Settlement.
- 2.2 The Council subscribes to two financial research services, one from LG Futures, and the other from the Chartered Institute of Public Finance and Accountancy (CIPFA). Based on our interpretation of their analysis we are assuming 30% reductions in Revenue Support Grant (RSG) for each of the next three years from the 2015/16 base. In cash terms this means a reduction from £2.9m this year to £900,000 in 2018/19. To put this even more starkly, RSG in 2013/14, the first year it was separated from localised business rates, was £5.5m. Even without the full localisation of business rates, we would have envisaged the complete removal of RSG in 2019/20.
- 2.3 Swale is a very diverse Borough with significant pockets of affluence and areas of outstanding natural beauty, but it also has some of the most deprived wards in the country - in particular on the Isle of Sheppey. This has been emphasised through the recent release of the latest 2015 indices of deprivation. RSG historically is meant to compensate councils financially for high demand and high cost activities linked to deprivation. It is clear that the link between RSG and 'need' has now broken down, and the Council will have to manage the impact on needs-led services such as Housing Options from its own resources.
- 2.4 An update on the CSR announcements will be provided before the Cabinet discussion on 2 December, and a detailed analysis of the Settlement will be provided as soon as possible after it is announced.

Business Rates

- 2.5 From 1 April 2013 Business Rates were part localised. Whilst the rate in the pound is still set nationally, local authorities retain 50% of the growth in income collected. In two-tier areas the income is then split between different tiers of council, and there is also a 'top-up' and 'tariff' regime. The Council currently keeps 40% of growth above the 1 April 2013 baseline of the retained business

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rates. The overall effect is that Swale currently keeps around £5m of the close to £46m it collects.

- 2.6 The Council has given a high priority for a number of years to business growth and this is apparent for example in the Neats Court development at Queenborough which has expanded dramatically in the last year, and the new Aldi distribution centre will become one of the largest business rate payers in the Borough when it opens in 2016/17. As a result, in recent years growth in business rates in the Borough has been strong – see Table 1.

Table 1: NNDR Income

Year	NNDR Income
2013/14 Outturn	£41,509,000
2014/15 Outturn	£44,122,000
2015/16 Budget	£44,960,000
2015/16 NNDR1 (Forecast)	£46,494,000

- 2.7 The Council has adopted the strategy of budgeting a year in arrears for business rates growth, and any surplus in-year goes into the Business Rates Volatility Reserve. The reserve currently stands at £1.2m and any surplus business rates for 2015/16 will be put to this reserve in order to be able to address any future volatility of income, for example arising from the loss of a major business, as happened with Thamesteel in 2012.
- 2.8 All businesses can appeal their business rate assessment to the Rating and Valuations Office. Appeals can be protracted exercises with businesses having a strong motivation to appeal. The Council therefore has to set aside a financial provision for appeals; based on the level of appeals and the chance of them being successful the total provision currently is £5.6m. This includes a provision for £0.9m as a result of a recent National Tribunal ruling on business rates for purpose-built GP surgeries appeals, which has resulted in substantial reductions in rateable value. This illustrates well that as well as providing a massively important source of revenue, localised business rates introduce an element of volatility into our budgeting arrangements far in excess of anything that we have had to manage previously.
- 2.9 Additionally, the annual cycle of business rates estimates does not fit easily into the budget making process. The key stages are:
- (i) January NNDR1 - forecast for the forthcoming year reported to DCLG;
 - (ii) June NNDR3 - actuals for the previous financial year known and reported; and
 - (iii) October - half year monitoring.
- 2.10 The Council is also currently a member of the Kent Business Rate Pool. The pool in 2015/16 consists of KCC and ten of the district councils (only Sevenoaks and Dartford did not participate). At the moment there is some

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doubt about whether the Pool will be allowed by DCLG to continue, but the Council has indicated that it would like to participate in 2016/17.

- 2.11 In October the Chancellor of the Exchequer announced that he intended to fully localise business rates, with all business rates revenues being retained locally. The key features announced were:
- (i) all £26bn of business rates collected would be retained locally. There will still be a redistribution mechanism of tariffs and top ups between authorities;
 - (ii) 100% of any growth would be retained locally;
 - (iii) councils could lower the rate to incentivise businesses to locate in their areas; and
 - (iv) 'Combined authorities' with mayors could increase rates by 2p in the pound to fund investment in infrastructure schemes, with the agreement of business members of the relevant LEP(s).
- 2.12 Overall this is a highly welcome development, but there will be much that needs to be understood about how the proposals will operate in practice. Implementation is likely to be 2019 or 2020, by which time all RSG is likely to cease. Also, as councils currently give back more business rates than they get back, £11.5bn to £9.4bn, additional responsibilities will be devolved to local authorities, for example to fund the public health budget.

Council Tax

- 2.13 The Council has not increased Council Tax for six years. Our ability to manage our finances and deliver in-year underspends, plus the receipt of modest levels of council tax freeze grant, means that the Council has not needed to increase Council Tax. The proposed level of Council Tax for 2016/17 will be determined once the Settlement details are known.

New Homes Bonus

- 2.14 New Homes Bonus (NHB) is a specific government grant where match funding is provided based upon the additional Council Tax for new properties developed (or long term empty properties brought back into use) for a six year period. In fact 2016/17 is the sixth year of operation, so 2017/18 will see the year 1 properties dropping out of the calculations.
- 2.15 NHB has been a very important income stream for the Council and, given the reductions in RSG, it has been necessary to use the bulk of the funding to support the base budget. This has meant that many discretionary services which residents benefit from which would otherwise have had to close down have been able to be maintained. Additionally, £250,000 has been top-sliced annually to fund the Regeneration Fund, which itself supports local regeneration-related projects and supplements local member grants.
- 2.16 Our forecasts are that NHB will increase from £2.8m to £3.4m in 2016/17, and then £3.1m and £3.2m in subsequent years. We are aware of strong lobbying

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from county councils to increase their 20% share of NHB, so to be prudent we will only budget for £3.1m being taken in to the base in 2016/17.

- 2.17 The importance of NHB to the Council is a major financial risk, but it needs to be remembered that it is a device for recycling funding which would otherwise be provided through RSG. We will carefully monitor developments and lobby strongly to retain the current arrangements. Nonetheless, over time our strategy will be to replace the NHB currently taken into the base budget with the growth in business rates income. This will reduce our reliance on NHB and provide the headroom to set NHB aside to fund investment in regeneration.

Welfare Reform

- 2.18 There is a wide range of issues linked to the Government's Welfare Reform agenda which will impact significantly on the Council, including:
- (i) Universal Credit was introduced in the Council in March 2015, starting with claims from single people. Although the timescales have now been extended, a gradual transfer of work away from the Council is planned, with the Government also reducing the Administration Grant paid to the Council. The Benefits Service has looked radically at how it can effectively provide services despite reduced funding, and innovative steps such as much closer working with Housing Options and greater use of digital services means that the staffing level will be reduced by 7.5 FTE saving £244,000;
 - (ii) in November Cabinet agreed that the Council Tax Support Scheme would remain unchanged for 2016/17, and this will now go forward to Council. KCC and the 12 district councils have agreed to a major review with a view to a new scheme being set up for 2017/18. For 2016/17 the preceptors will continue to provide £125,000 of financial support to each district council, though this may reduce in future years depending on the outcome of the review; and
 - (iii) it will become clearer over the coming months what, if any, financial impact there is on Council services from other Government policies, in particular in relation to reductions in welfare payments.

Fees and Charges

- 2.19 Fees and charges proposals are reported separately on this agenda, and will then be submitted to Council on 16 December. Given the financial climate that we are operating in, we have had to look very seriously at our fees and charges, many of which have been held stable for many years. We also need to be aware that residents using discretionary services do need to pay at a level which covers the Council's costs. We cannot incorporate any of the fees and charges proposals until they have been considered by Council.

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Staff Pay

- 2.20 A 1% pay award is proposed for each of the next two years, and this is being consulted on with Unison. The members' allowances will be increased by the same percentage. However, this and other Human Resources related savings and increases are subject to the results of ongoing discussions with the unions.

Price Inflation

- 2.21 The main Council contracts are linked to the Retail Price Index (RPI) or the Consumer Price Index (CPI), normally as at September each year. This year they were 0.8% and -0.1% respectively. These are shown as 'committed price increases', but there are also savings in 2016/17 forecast as a result of negative indexation for the Council's major contracts, such as for the waste collection and street cleaning services. The detailed impact will be confirmed in the February Cabinet report.

Reserves

- 2.22 The Council's balance sheet is calculated at 31 March 2015, and at that point the total Reserves of the Council stood at £15m. Funding the build of a multi-storey car park in Sittingbourne, and the S106 contribution the Council is required to make to Sittingbourne Town Centre, will see the reserves reduce by up to £4m. Effective management of reserves are critical to enable the Council to fund major programmes, and to seed-fund small local initiatives.

Capital Budget

- 2.23 In recent years the Council has had a very limited capital budget. The main source of funding has been Disabled Facilities Grant now funded via KCC as part of the Better Care Funding arrangements. These arrangements have still to be confirmed for 2016/17.
- 2.24 The capital budget will also reflect the multi-storey car park build. No final decision has yet been taken on funding the multi-storey car park, and the key factor will be to minimise the revenue impact on the Council. The capital budget will be presented to Cabinet in February.

3 Proposals

Medium Term Financial Plan

- 3.1 The Medium Term Financial Plan is our forecast of the financial position of the Council over the next three years, and the main variables in the Plan have been examined in Section 2 above. The Medium Financial Plan is set out in Appendix I. A small deficit is currently shown for 2016/17, and this will be addressed once the actual Settlement and other current unknowns have become clear.

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- 3.2 All members have previously been circulated with the 2015/16 Budget Book, and additional copies can be obtained from Finance. The variations proposed from the 2015/16 base budget are set out in Appendix II against the headings as set out in Table 2.

Table 2: Budget Variation Headings

Heading	Explanation
Growth Items	These are items where the Council does have discretion
Unavoidable Cost Pressures	These are items where due to legal or contractual requirements there is no choice over incurring the expenditure
Loss of Income	Loss of income currently within the base budget
Service savings	Cashable cost savings identified by services
Additional Income	Increases in income over the current base

Council Tax

- 3.3 The Council meeting on 17 February 2016 will determine the level of the Council Tax.

4 Alternative Options

- 4.1 These are the Cabinet's budget proposals as at 2 December 2015. As set out in paragraphs 1.4 and 1.5, these will be updated as details of the Comprehensive Spending Review and the Local Settlement become clear, and alternative options can be proposed at the 17 February Council meeting.

5 Consultation Undertaken or Proposed

- 5.1 Formal consultation will take place between the December Cabinet meeting, and the final budget setting Council meeting on 24 February 2016. The consultation will focus upon:
- Scrutiny Committee on 28 January; and
 - Statutory consultation with representatives of local business groups.

6 Implications

Issue	Implications
Corporate Plan	The budget proposals support the delivery of all of the Council's corporate objectives.
Financial, Resource and Property	This report sets out an approach to the 2016/17 MTFP and budget.

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Issue	Implications
Legal and Statutory	The Council legally has to set a Council Tax and agree a balanced budget.
Crime and Disorder	Any potential impact will be addressed by service managers in their budget proposals.
Sustainability	The sustainability implications of budget decisions will be fully investigated by service managers in drawing up their detailed proposals.
Health and Wellbeing	Any potential impact will be addressed by service managers in their budget proposals.
Risk Management and Health and Safety	Risks will be reviewed as part of the risk update process. Specific H&S risks will be addressed by service managers in their budget proposals.
Equality and Diversity	Where appropriate there will be Equality Impact Assessments undertaken by service managers in relation to specific proposals.

7 Appendices

7.1 The following documents are to be published with this report and form part of the report:

- Appendix I: Medium Term Financial Plan
- Appendix II: Budget Proposals

8 Background Papers

8.1 None.

Medium Term Financial Plan

	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000
Base Budget	17,609	17,609	17,609	17,609
Growth Items	0	469	459	451
Unavoidable cost pressures	0	759	691	697
Loss of income	0	35	35	35
Additional income	0	(475)	(429)	(465)
Committed price increases	0	66	93	136
<u>Salary Related:</u>				
Increments	0	57	79	101
Pay Award	0	109	240	371
Contribution to/(from) reserves	317	257	317	317
Revenue Support Grant	(2,929)	(2,011)	(1,368)	(918)
Business Rates	(5,053)	(5,621)	(5,772)	(6,357)
Council Tax	(6,856)	(6,959)	(7,029)	(7,099)
Additional Council Tax Freeze 2014/15	(79)	(79)	(79)	(79)
Additional Council Tax Freeze 2015/16	(80)	(80)	(80)	(80)
New Homes Bonus	(2,811)	(3,110)	(3,110)	(3,183)
Collection Fund Surplus/Deficit Council Tax	(176)	(223)	0	0
Savings Required	(58)	803	1,656	1,536
<i>Additional savings over previous year</i>		861	853	(120)
Service savings	0	(517)	(378)	(384)
Requirement for balanced position	0	(286)	(1,278)	(1,152)
Committed savings	0	(803)	(1,656)	(1,536)
Contribution (to) from General Fund	(58)	0	0	0

Budget Proposals

Growth items			
No.	Description	Cabinet Member / Head of Service	2016/17 over 2015/16 £
	Chief Executive		
1	Swale Borough Council share of the cost of a MKIP Director and support	Cllr A. Bowles / A. Kara	60,000
	Commissioning & Customer Contact		
2	Parking – funding communication links for car park machines	Cllr D. Simmons / D. Thomas	8,500
3	Parking - repairs and renewals to car parks and equipment	Cllr D. Simmons / D. Thomas	7,500
4	Leisure Development Officer	Cllr M. Whiting / D. Thomas	34,240
	Director of Corporate Services		
5	Licensing salaries change to establishment to provide a fit for purpose service following review of processes and resources	Cllr D. Dewar-Whalley / M. Radford	60,000
	Economic & Community Services		
6	Increase the Safeguarding Officer post to full time	Cllr K. Pugh / E. Wiggins	20,000
	Environmental Health		
7	Reallocation of MKIP resources for Food Safety service	Cllr D. Simmons / M. Radford	28,000
	Mid Kent Legal Services (MKLS)		
8	Gross cost increase in Mid Kent Legal Services pooled budget for additional staff. See also Additional Income.	Cllr D. Dewar-Whalley / J. Scarborough	176,770
	Property Services		
9	For the provision of software to support lone workers.	Cllr D. Dewar-Whalley / A. Adams	8,000
	Resident Services		
10	Two Council Tax Posts – to be funded from the Council Tax Support reserve	Cllr D. Dewar-Whalley / A. Christou	65,640
	Total Growth Items		468,650

Budget Proposals

Unavoidable Cost Pressures			
No.	Description	Cabinet Member / Head of Service	2016/17 over 2015/16 £
	Commissioning & Customer Contact		
1	Business rates for Faversham District office	Cllr D. Dewar-Whalley / D. Thomas	1,700
2	Rent and service charges for Faversham District office - new charges to apply from 2016/17	Cllr D. Dewar-Whalley / D. Thomas	6,700
3	Closed churchyards maintenance	Cllr D. Simmons / D. Thomas	18,000
4	Parking shared service reapportionment	Cllr D. Simmons / D. Thomas	15,000
5	Beach Huts - unachievable income	Cllr D. Simmons / D. Thomas	20,000
6	The effect on grounds maintenance and leisure contract budgets of the introduction of the minimum living wage	Cllr D. Simmons / D. Thomas	46,000
7	Increase in cemeteries' rates	Cllr D. Simmons / D. Thomas	1,500
8	Cost of Bartons Point cesspit emptying	Cllr D. Simmons / D. Thomas	2,000
9	Cost of metered water at seafront	Cllr D. Simmons / D. Thomas	2,000
	Democratic Services		
10	Individual Electoral Registration additional staff resources	Cllr A. Bowles / M. Radford	22,000
	Finance		
11	Increase cost of credit and debit cards for Council Tax collection	Cllr D. Dewar-Whalley / N. Vickers	40,000
12	Increase in precept from Lower Medway Internal Drainage Board 2.2%	Cllr D. Dewar-Whalley / N. Vickers	3,850
13	Insurance increase from annual renewal. The projection reflects a 4.4% increase	Cllr D. Dewar-Whalley / N. Vickers	17,760
14	From 2016/17 KCC has announced it will be ending the grant to district councils relating to the number of second homes in their area	Cllr D. Dewar-Whalley / N. Vickers	46,000

Budget Proposals

Unavoidable Cost Pressures			
No.	Description	Cabinet Member / Head of Service	2016/17 over 2015/16 £
	Mid Kent Improvement Partnership (MKIP)		
15	Unachieved saving from 2015/16. Extension of HR shared service to TWBC is no longer a possibility	Cllr T. Wilcox / D. Smart	19,690
16	National Insurance cost increase	Cllr T. Wilcox / D. Smart	182,000
	Planning		
17	Increased Local Plan costs - to be funded from reserves	Cllr G. Lewin / J. Freeman	60,000
	Property Services		
18	Increase in business rates for Swale House	Cllr D. Dewar- Whalley / A. Adams	6,000
19	Business rates for miscellaneous properties due to the necessary delay between vacating them and transferring them to Spirit of Sittingbourne	Cllr D. Dewar- Whalley / A. Adams	4,660
	Resident Services		
20	Reduction in Housing Benefits Admin subsidy. This pressure will be offset by Housing Benefits salary savings. The remaining grant pressure will then be met from the housing benefits reserve	Cllr D. Dewar- Whalley / A. Christou	244,000
	Total Unavoidable Cost Pressures		758,860

Budget Proposals

Loss of Income			
No.	Description	Cabinet Member / Head of Service	2016/17 over 2015/16 £
	Commissioning & Customer Contact		
1	Tipping Away payment - Kent County Council rechargeable works	Cllr D. Simmons / D. Thomas	10,500
2	The scheme whereby SBC receive a payment from Amicus for arranging local clear ups has now ended	Cllr D. Simmons / D. Thomas	10,000
	Property Services		
3	Net loss of rental income from miscellaneous properties due to properties to be transferred for town centre regeneration	Cllr D. Dewar-Whalley / A. Adams	12,600
4	Anticipated reduction in income from external printing	Cllr D. Dewar-Whalley / A. Adams	2,000
	Total Loss of Income		35,100

Budget Proposals

Service Savings			
No.	Description	Cabinet Member / Head of Service	2016/17 over 2015/16 £
	Commissioning & Customer Contact		
1	Hygiene services revised contract	Cllr D. Simmons / D. Thomas	(11,000)
2	Teynham public convenience electricity costs - facility closed	Cllr D. Simmons / D. Thomas	(840)
3	Marine Parade public convenience electricity costs - facility closed	Cllr D. Simmons / D. Thomas	(1,470)
4	Litter bins - reduced replacement programme	Cllr D. Simmons / D. Thomas	(10,000)
5	Waste contract - fewer variation orders required as result of new contracts and more effective monitoring	Cllr D. Simmons / D. Thomas	(45,000)
6	Waste contract - reduction in base figure for negative indexation 2015/16	Cllr D. Simmons / D. Thomas	(61,670)
7	Street Cleaning contract - reduction in base figure for negative indexation 2015/16	Cllr D. Simmons / D. Thomas	(20,900)
8	Swale Community Leisure Executive Officer Post – end of grant	Cllr D. Simmons / D. Thomas	(50,000)
	Director of Corporate Services		
9	Reduction in external audit fee	Cllr D. Dewar-Whalley / M. Radford	(18,810)
	Economic & Community Services		
10	Savings from asset transfer for Kemsley Hall - Grant to Kemsley Trust	Cllr M. Whiting / E. Wiggins	(6,010)
	Finance		
11	Savings on interest element of leases	Cllr D. Dewar-Whalley / N. Vickers	(6,070)
	Resident Services		
12	Channel Shift/ behaviour change to Housing Benefits Customer process. Offsets an unavoidable cost pressure.	Cllr D. Dewar-Whalley / A. Christou	(244,000)
13	Use of Council owned Housing in Teynham reducing temporary accommodation costs.	Cllr J. Wright/ A. Christou	(10,000)

Budget Proposals

Service Savings			
No.	Description	Cabinet Member / Head of Service	2016/17 over 2015/16 £
	Planning		
14	Miscellaneous savings from unused fees & services budgets	Cllr G. Lewin / J. Freeman	(4,800)
15	Reduction in advertising budget	Cllr G. Lewin / J. Freeman	(4,000)
16	South Thames Gateway Building Control Partnership savings	Cllr G. Lewin / J. Freeman	(3,500)
	Mid Kent Improvement Partnership (MKIP) Services		
17	Essential car users allowance reduction in cost	Cllr T. Wilcox / D. Smart	(18,990)
	Total Service Savings		(517,060)

Budget Proposals

Additional Income			
No.	Description	Cabinet Member / Head of Service	2016/17 over 2015/16 £
	Commissioning & Customer Contact		
1	Replacement of KCC enabling payment with supporting payments, following new waste contract	Cllr D. Simmons / D. Thomas	(53,900)
2	Bulky waste collections - increase in demand for service	Cllr D. Simmons / D. Thomas	(5,000)
3	Wheeled bins sales to developers - increase in demand in line with new property builds	Cllr D. Simmons / D. Thomas	(5,000)
4	Garden waste collections - increased subscription levels	Cllr D. Simmons / D. Thomas	(106,500)
5	Litter picking works on the A249	Cllr D. Simmons / D. Thomas	(25,000)
	Finance		
6	Increase in investment income	Cllr D. Dewar-Whalley / N. Vickers	(15,000)
	Mid Kent Legal Services (MKLS)		
7	Additional income from heightened budgeted income from s.106 legal drafting fees	Cllr D. Dewar-Whalley / J. Scarborough	(9,000)
8	Additional income from Maidstone and Tunbridge Wells councils for their share of increase of MKLS Growth item	Cllr D. Dewar-Whalley / J. Scarborough	(155,260)
	Planning		
9	Increased planning fee income	Cllr G. Lewin/ J. Freeman	(30,000)
	Resident Services		
10	Utilities charge for households in bed and breakfast accommodation	Cllr J. Wright/ A. Christou	(5,000)
11	Two Council Tax Posts funded from the preceptors	Cllr D. Dewar-Whalley / A. Christou	(65,640)
	Total Additional Income		(475,300)