

LABOUR GROUP BUDGET RESOLUTION 2014/15

It is recommended that Council :

- i) Notes the Consultation process that was followed as outlined in Appendix 1 to the General Fund Revenue Budget 2014/15 to 2016/17 report on the Council agenda and notes that this year's process took into consideration feedback from last year on how to improve the process.
- ii) Notes that the consultation feedback has been taken into consideration by the Cabinet and has informed their final budget proposals.
- iii) Notes the Equality and Safety Impact Assessment process that was followed as set out in paragraphs 25 to 27 of the General Fund Revenue Budget 2014/15 to 2016/17 report on the Council agenda, and the details contained in Appendix 2 to the report which reflect the feedback received through the consultation process.
- iv) Approves the revised estimate for 2013/14 as set out in Annex 1 to this Resolution.
- v) Accepts grants which total £3.6M (£3.35M from the Cabinet Office and £250,000 from the Department for Work & Pensions) to support unemployed adults and young people into employment as part of the City Deal and approves in accordance with financial procedure rules revenue expenditure for the delivery of the programme over a period of three years.
- vi) Approves the Council to act as Lead Accountable Body for the administration of the grant funding which totals £3.6M across the Solent LEP area.
- vii) Delegates authority to the Assistant Chief Executive to undertake such actions necessary to enable the successful delivery of the programme.
- viii) Notes the position on the forecast roll forward budget for 2014/15 as set out in paragraphs 44 to 72 of the General Fund Revenue Budget 2014/15 to 2016/17 report on the Council agenda as amended by the changes in Annex 2 to this Resolution.
- ix) Notes the explanation of the changes to the revised estimate for 2013/14 and the forecast roll forward budget for 2014/15 as set out in Annex 3 to this Resolution.
- x) Delegates authority to the Chief Financial Officer to grant Business Rates Retail Relief to qualifying ratepayers using the Council's discretionary relief powers, under section 47 of the Local Government Finance Act 1988, as amended by the Localism Act 2011 for the financial years 2014/15 and 2015/16 only, as set out in Annex 3 to this Resolution.
- xi) Approves the revenue pressures as set out in Appendix 4 to the General Fund Revenue Budget 2014/15 to 2016/17 report on the Council agenda.
- xii) Approves the revenue bids set out in Appendix 5 to the General Fund Revenue Budget 2014/15 to 2016/17 report on the Council agenda.
- xiii) Approves the efficiencies, income and service reductions as set out in Appendix 6 to the General Fund Revenue Budget 2014/15 to 2016/17 report on the Council agenda.

- xiv) Approves the General Fund Revenue Budget as set out in Annex 4 to this Resolution which assumes a council tax increase of 1.99%.
- xv) Delegates authority to the Chief Financial Officer to action all budget changes arising from the approved pressures, bids, efficiencies, income and service reductions and incorporate any other approved amendments into the General Fund estimates.
- xvi) Approves the allocation of up to £500,000 from the Organisational Development Fund which is part of the Strategic Reserve to fund the resourcing requirements to complete the Pay & Allowances Review.
- xvii) Notes that after taking these items into account, there is an estimated General Fund balance of £6.5M at the end of 2017/18 as set out in Annex 6 to this Resolution.
- xviii) Delegates authority to the Chief Financial Officer, in consultation with the Director of Corporate Services, to do anything necessary to give effect to the recommendations in this Resolution.
- xix) Sets the Council Tax Requirement for 2014/15 at £73,467,000.
- xx) Notes the estimates of precepts on the Council Tax collection fund for 2014/15 as set out in Annex 7 to this Resolution.
- xxi) Delegates authority to the Chief Financial Officer to implement any variation to the overall level of Council Tax arising from the final notification of the Hampshire Fire and Rescue Authority precept and the Police and Crime Commissioner for Hampshire precept.
- xxii) Notes the Medium Term Forecast as set out in Annex 8 to this Resolution.
- xxiii) Authorises the Chief Executive and Chief Officers to pursue the development of the options for efficiencies, income and service reductions as set out in Appendix 6 to the General Fund Revenue Budget 2014/15 to 2016/17 report on the Council agenda for the financial years 2015/16 and 2016/17 and continue to develop options to close the remaining projected gaps in those years.
- xxiv) Approves the following amounts now calculated by the Council for the year 2014/15 in accordance with Section 31 and Sections 34 to 36 of the Local Government Finance Act 1992 as amended (the Act).
- xxv) Determines in accordance with Section 52ZB of the Act that the Council's relevant basic amount of Council Tax for 2014/15 is not excessive in accordance with principles approved by the Secretary of State under Section 52ZC of the Act.

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|---|-----------------|
| a) Aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act. | £649,589,050.00 |
| b) Aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act. | £576,122,050.00 |
| c) Calculation in accordance with Section 31A(4) of the Act, of the Council's council tax requirement for the year, being the amount by which the aggregate at a) above exceeds the aggregate at b) above. (Item R in the formula in Section 31B(1) of the Act). | £73,467,000.00 |
| d) The amount at c) above (Item R), divided by the Council Tax base of 57,044.0 (Item T in the formula in Section 31B(1) of the Act), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year. | £1,287.90 |

e) Precepting authority - Southampton City Council

Valuation Bands	Amount
A	£858.60
B	£1,001.70
C	£1,144.80
D	£1,287.90
E	£1,574.10
F	£1,860.30
G	£2,146.50
H	£2,575.80

Being the amounts given by multiplying the amount at d) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amount to be taken into account for the year in respect of dwellings listed in different valuation bands.

- f) That it be noted for the year 2014/15 that the Police And Crime Commissioner for Hampshire are provisionally recommending the following amounts in precepts issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown in the following table:

Valuation Bands	Amount
A	£102.84
B	£119.98
C	£137.12
D	£154.26
E	£188.54
F	£222.82
G	£257.10
H	£308.52

- g) That it be noted for the year 2014/15 that the Hampshire Fire and Rescue Authority are provisionally recommending the following amounts in precepts issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown in the following table:

Valuation Bands	Amount
A	£40.92
B	£47.74
C	£54.56
D	£61.38
E	£75.02
F	£88.66
G	£102.30
H	£122.76

- h) That, having calculated the aggregate in each case of the amounts at e), f) and g) above, the Council in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the following amounts of the Council Tax for the year 2014/15 for each of the categories of dwellings shown below subject to final notification of the precepts for the Police and Crime Commissioner for Hampshire and the Hampshire Fire and Rescue Authority:

Valuation Bands	Amount
A	£1,002.36
B	£1,169.42
C	£1,336.48
D	£1,503.54
E	£1,837.66
F	£2,171.78
G	£2,505.90
H	£3,007.08

GENERAL FUND 2013/14 - REVISED BUDGET

	Working Budget £000's	Revised Budget £000's	Variance £000's
Portfolio Total	214,798.0	214,798.0	0.0
Levies & Contributions			
Southern Seas Fisheries Levy	31.4	31.4	0.0
Flood Defence Levy	31.8	31.8	0.0
Coroners Service	560.0	600.0	40.0 A
	623.2	663.2	40.0 A
Capital Asset Management			
Capital Financing Charges	13,356.6	13,568.6	212.0 A
Capital Asset Management Account	(24,585.1)	(25,997.1)	1,412.0 F
	(11,228.5)	(12,428.5)	1,200.0 F
Other Expenditure & Income			
Direct Revenue Financing of Capital	401.0	401.0	0.0
Net Housing Benefit Payments	(881.9)	(881.9)	0.0
Non-Specific Government Grants	(134,449.6)	(138,282.2)	3,832.6 F
Contribution to Pay Reserve	1,400.0	1,400.0	0.0
Contribution to Transformation Fund	1,000.0	1,000.0	0.0
Collection Fund (Surplus) / Deficit	(1,041.6)	(1,041.6)	0.0
Open Spaces and HRA	435.7	435.7	0.0
Risk Fund	752.4	450.8	301.6 F
Contingencies	410.7	410.7	0.0
(Surplus) / Deficit on Trading Areas	35.8	35.8	0.0
	(131,937.5)	(136,071.7)	4,134.2 F
NET GF SPENDING	72,255.2	66,961.0	5,294.2 F
Draw from Balances:			
To fund the Capital Programme	(401.0)	(401.0)	0.0
Draw from Balances (General)	(980.1)	4,314.1	5,294.2 F
Draw from Strategic Reserve	(825.0)	(825.0)	0.0
	(2,206.1)	3,088.1	5,294.2 F
COUNCIL TAX REQUIREMENT	70,049.1	70,049.1	0.0

LABOUR GROUP BUDGET PROPOSALS
AMENDMENTS TO FORECAST ROLL FORWARD BUDGET 2014/15

REF.		BETTER £000's	WORSE £000's
	<u>SECTION A - Business Rates</u>		
NEW a	Increased Deficit to be Recovered in 2014/15		4,022.4
	<u>Section B - Other</u>		
NEW b	Net Impact of Final Local Government Finance Settlement	(5.4)	
	<u>Section C - Balances</u>		
NEW c	Increased Draw From Balances in 2014/15	(4,017.0)	
		<u>(4,022.4)</u>	<u>4,022.4</u>
	Net Gap / (Surplus)		<u><u>0.0</u></u>

EXPLANATION OF CHANGES

When the General Fund Revenue Budget 2014/15 to 2016/17 report was published, it was acknowledged that a number of factors would potentially change which would affect the budget proposed. It was advised that any changes required would be highlighted and taken into account if necessary in a revised budget proposal for the Council meeting on 12 February.

The areas that remained to be clarified were:

- The final Local Government Settlement.
- Referendum limits and principals and the impact on council tax setting.
- Regulations and guidance in relation to the Business Rates Retention Scheme.

The final position for each of these three elements is set out below.

FINAL LOCAL GOVERNMENT SETTLEMENT

The final settlement was published on 5 February 2014 and confirmed that there are no changes to the proposals that were previously announced at the provisional settlement (i.e. the methodology used to determine Settlement Funding Assessment figures and related specific grants remain unchanged).

However, there has been an increase to Revenue Support Grant (RSG) nationally of £3.1M for 2014/15, as the Efficiency Support Grant and the Efficiency Support Grant for Services in Sparse Areas (now to be known as the Rural Services Delivery Grant) allocations remained unchanged from the provisional settlement and so amounts held back are not required. This has resulted in an increase in funding to the Council of £10,600. No changes were made to the illustrative figures for 2015/16.

COUNCIL TAX

At the time of writing the General Fund Revenue Budget 2014/15 to 2016/17 report, the Government had yet to announce the Council Tax Referendum threshold for the 2014/15 budget year. The referendum level was set at 2%, but government had indicated that they were minded to consider representations for a lowering of the threshold. There was therefore a distinct possibility that the referendum threshold would be lowered, and if this were the case Council would have had to decide whether to proceed with the proposed council tax increase of just under 2%, which would trigger a referendum, or to consider a lower council tax increase taking account of any revised referendum limit.

The Minister's written statement for the Final Local Government Finance Settlement confirmed that the referendum limit is set at 2% but that this will apply to the level of Band D council tax including levies, which was not previously the case. The impact of this change on the level of council tax is to set a basic amount of council tax for the year of £1,287.90, which is a 1.99% increase. This reduces the overall level of council tax to be raised by £5,200 in 2014/15.

BUSINESS RATES RETENTION (BRR) SCHEME

This is the first year of the new Business Rates Retention Scheme and the estimated position for the year is a deficit of £17.6M of which the Council's share is 49% or £8.6M. However, in January 2013 the Government announced its intention to make regulations allowing the liability for prior year appeals (which are a major factor in the deficit position) to be spread over five years from 2013/14 to 2017/18. At the point of writing the General Fund Revenue Budget 2014/15 to 2016/17 report these regulations were still awaited.

Regulations have been laid that confirm local authorities' ability to spread this liability. However, further regulations have yet to be finalised and discussions with the DCLG have confirmed that they intend to amend the regulations for 2013/14, which will affect the BRR Scheme and change the financial consequences in that year of decisions to spread the liability for prior year appeals.

The changes in essence will mean that if the Council does not spread the liability for prior year appeals and bears the full deficit in 2014/15 that it will be eligible for a Safety Net payment in 2013/14 that is forecast to be almost £1.5M. In addition, a Section 31 grant will be payable in 2013/14 to compensate the Council for lost income due to changes made to small business rate relief which is anticipated to be £0.8M. These changes are reflected in Annex 1, which sets the revised budget for 2013/14 to be approved by Council.

The impact of the decision not to spread the liability for prior year appeals and how this will be managed through balances is shown below:

	2013/14	2014/15	2015/16	2016/17	2017/18
	£000's	£000's	£000's	£000's	£000's
Safety Net Payment	(1,494.2)				
Section 31 Grant	(800.0)				
Collection Fund Deficit Profile		4,022.4	(1,340.8)	(1,340.8)	(1,340.8)
Addition to / (Draw From) Balances	2,294.2	(4,022.4)	1,340.8	1,340.8	1,340.8
Net Impact of Changes	0.0	0.0	0.0	0.0	0.0

This change in treatment has enabled the Council to add an additional £2.3M to balances which will be drawn in 2015/16 and 2017/18 and will reduce the forecast gap in those years by £1.8M and £0.5M respectively.

FORECAST ROLL FORWARD BUDGET 2014/15

The roll forward gap remains at £14.4M, as set out in the General Fund Revenue Budget 2014/15 to 2016/17 report on the Council agenda but there are changes to how this figure has been arrived at due to the items explained above.

The overall impact on the forecast revenue position is shown in the Table below:

	2014/15 £000's
Forecast Deficit in Budget Report	14,401.0
Settlement Change in Grant Funding	(10.6)
Council Tax Referendum Limits	5.2
BRR Scheme – Deficit Profile	4,022.4
– Draw From Balances	(4,022.4)
Addition to Balances	5.4
Revised Forecast Deficit	14,401.0

PROPOSED BUDGET PACKAGE 2014/15

Summarised below is the proposed budget package put forward by the Executive for consideration. The detailed analysis is reflected in the General Fund Revenue Account set out in Annex 4 to this Resolution. The proposals are based on a Council Tax increase of 1.99% and include a draw from balances of £8.4M.

	£000,s
Total GF Spending (After Draw From Balances & Pressures)	87,868.0
Bids (Appendix 5)	50.0
Efficiencies, Income and Service Reductions (Appendix 6)	(14,451.0)
Council Tax Requirement	73,467.0

GRANTING OF BUSINESS RATES RETAIL RELIEF (2014/15 & 2015/16)

As part of the 2013 Autumn Statement the Government announced a range of measures in relation to Business Rates. One of these was to grant a discount of up to £1,000 against business rates bill for retail premises such as pubs, cafes, restaurants and charity shops with a rateable value of up to £50,000 in 2014/15 and 2015/16. A definition of the properties that will benefit from this relief is set out in the Business Rates Retail Relief Guidance issued by the DCLG.

As this is a measure for 2014/15 and 2015/16 only, the Government is not changing the legislation around the reliefs available to properties. Instead the Government has set out in the guidance that it expects local authorities to use their discretionary relief powers, introduced by the Localism Act (under section 47 of the Local Government Finance Act 1988, as amended) to grant relief. As a consequence, it will be for individual local billing authorities to adopt a local scheme and decide in each individual case when to grant relief under section 47. Central government will fully reimburse local authorities for the local share of the discretionary relief (using a grant under section 31 of the Local Government Act 2003). The Government expects local government to grant relief to qualifying ratepayers and Council are therefore asked to delegate authority to the Chief Financial Officer to grant Business Rates Retail Relief to qualifying ratepayers for the financial years 2014/15 and 2015/16, as per recommendation (x) of this Resolution.

2014/15 GENERAL FUND REVENUE ACCOUNT

Portfolios	2014/15 Forecast £000's	Revenue Pressures £000's	Revenue Bids £000's	Savings & Income £000's	2014/15 Budget £000's
Children's Services	55,692.5	3,300.0		(140.0)	58,852.5
Communities	3,780.8			(166.0)	3,614.8
Economic Development & Leisure	13,752.8		50.0	(170.0)	13,632.8
Environment & Transport	38,835.4	128.0		(1,942.7)	37,020.7
Health & Adult Social Care	71,720.2	91.0		(7,766.0)	64,045.2
Housing & Sustainability	2,341.6			(87.3)	2,254.3
Leader's Portfolio	3,265.4	105.0		(268.0)	3,102.4
Resources	22,822.6			(3,911.0)	18,911.6
Sub-total for Portfolios	212,211.3	3,624.0	50.0	(14,451.0)	201,434.3
Levies & Contributions					
Southern Seas Fisheries Levy	31.4				31.4
Flood Defence Levy	39.8				39.8
Coroners Service	560.0				560.0
	631.2	0.0	0.0	0.0	631.2
Capital Asset Management					
Capital Financing Charges	12,588.4				12,588.4
Capital Asset Management Account	(24,525.7)				(24,525.7)
	(11,937.3)	0.0	0.0	0.0	(11,937.3)
Other Expenditure & Income					
Direct Revenue Financing of Capital	100.0				100.0
Trading Areas (Surplus) / Deficit	0.0				0.0
Net Housing Benefit Payments	(758.2)				(758.2)
Non-Specific Government Grants & Other Funding	(70,371.9)				(70,371.9)
Business Rates (*)	(40,455.9)				(40,455.9)
Council Tax Collection Fund (Surplus) / Deficit	(1,781.9)				(1,781.9)
Open Spaces and HRA	435.7				435.7
Risk Fund	4,400.0				4,400.0
Contingencies	250.0				250.0
	(108,182.2)	0.0	0.0	0.0	(108,182.2)
NET GF SPENDING	92,723.0	3,624.0	50.0	(14,451.0)	81,946.0
Draw from Balances:					
Addition to / (Draw From) Balances	(8,379.0)				(8,379.0)
To fund the Capital Programme	(100.0)				(100.0)
	(8,479.0)	0.0	0.0	0.0	(8,479.0)
Revenue Pressures	3,624.0	(3,624.0)			0.0
Net Gap in Budget After Pressures	14,401.0	0.0	50.0	(14,451.0)	0.0
COUNCIL TAX REQUIREMENT	73,467.0	0.0	0.0	0.0	73,467.0

(* Includes Section 31 Grant in respect of reduced Business Rates income due to changes announced in the Autumn Statement, Collection Fund deficit / surplus in respect of Business Rates and also the Top Up paid to the Council as part of the Business Rates Retention Scheme)

COUNCIL TAX CALCULATION 2014/15

	2013/14 £000's	2014/15 £000's	Change £000's	Change %
Budget Requirement (a)	194,861.7	173,136.1	(21,725.6)	-11.15%
Less NDR	(49,534.0)	(45,562.1)	3,971.9	-8.02%
Less Top Up Payment	(1,548.8)	(1,579.0)	(30.2)	1.95%
Less RSG	(72,688.2)	(59,393.1)	13,295.0	-18.29%
Aggregate External Finance	(123,771.0)	(106,534.2)	17,236.8	-13.93%
Deficit / (Surplus) on Council Tax Collection Fund	(1,041.6)	(1,781.9)	(740.3)	71.07%
Deficit / (Surplus) on Business Rates Collection Fund		8,646.9	8,646.9	
Net Grant Income (b)	(124,812.6)	(99,669.2)	25,143.4	-20.14%
Amount to be met from Council Tax (a - b)	70,049.1	73,467.0	3,417.9	4.88%
Tax base	55,471.7	57,044.0	1,572.3	2.83%
Basic amount of Council Tax (Band D)	1,262.79	1,287.90	25.11	1.99%
Last years Council Tax		1,262.79		
Increase (Cash)		25.11		
Increase (Cash per Week)		0.48		
Increase (%)		1.99%		

BALANCES

	2013/14 £000's	2014/15 £000's	2015/16 £000's	2016/17 £000's	2017/18 £000's
Opening Balance	29,923.5	28,967.6	15,247.7	8,733.4	6,500.0
Draw to Support Capital	(401.0)	(100.0)	0.0	0.0	0.0
(Draw to Support) / Contribution from Revenue	6,714.1	(8,379.0)	(2,084.2)	2,506.8	4,000.0
Contributions (to) / from Other Reserves	(1,400.0)	0.0	0.0	0.0	0.0
Draw for Strategic Schemes	(5,869.0)	(5,240.9)	(4,430.1)	(4,740.2)	(4,000.0)
Closing Balance	28,967.6	15,247.7	8,733.4	6,500.0	6,500.0

COLLECTION FUND ESTIMATES 2014/15

	2013/14 £000's	2014/15 £000's	Change £000's	Change %
Southampton City Council Precept	70,049.1	73,467.0	3,417.9	4.88%
Police and Crime Commissioner for Hampshire Precept	8,390.1	8,799.6	409.5	4.88%
Fire and Rescue Authority Precept	3,404.9	3,501.4	96.5	2.83%
Income due from Council Tax Payers	<u>81,844.0</u>	<u>85,767.9</u>	<u>3,923.9</u>	<u>4.79%</u>
Tax Base for Area	55,471.7	57,044.0	1,572.3	2.83%
Basic Amount of Tax for Band D Property	<u>1,475.42</u>	<u>1,503.54</u>	<u>28.12</u>	<u>1.91%</u>

(The tax base and resulting precepts are now calculated on a slightly different basis than in previous years, reflecting the required adjustments as a result of the localisation of Council Tax Benefit and the changes to associated funding. Changes to the scheme approved by Council in January 2013 for implementation from April 2014 have the impact of increasing the overall taxbase going forward).

MEDIUM TERM FINANCIAL FORECAST

Portfolios	2014/15 Forecast £000's	Base Changes £000's	2015/16 Forecast £000's	Base Changes £000's	2016/17 Forecast £000's
Children's Services	58,852.5		58,852.5		58,852.5
Communities	3,614.8		3,614.8		3,614.8
Economic Development & Leisure	13,632.8		13,632.8		13,632.8
Environment & Transport	37,020.7		37,020.7		37,020.7
Health & Adult Social Care	64,045.2		64,045.2		64,045.2
Housing & Sustainability	2,254.3		2,254.3		2,254.3
Leader's Portfolio	3,102.4		3,102.4		3,102.4
Resources	18,911.6		18,911.6		18,911.6
Add Pressures - Future Years (Unknown)		1,000.0	1,000.0	1,000.0	2,000.0
Base Changes & Inflation		3,639.9	3,639.9	7,904.0	11,543.9
Sub-total for Portfolios	201,434.3	4,639.9	206,074.2	8,904.0	214,978.2
Levies & Contributions					
Southern Seas Fisheries Levy	31.4		31.4		31.4
Flood Defence Levy	39.8		39.8		39.8
Coroners Service	560.0		560.0		560.0
	631.2	0.0	631.2	0.0	631.2
Capital Asset Management					
Capital Financing Charges	12,588.4	1,000.0	13,588.4	960.0	14,548.4
Capital Asset Management Account	(24,525.7)	(500.0)	(25,025.7)	(460.0)	(25,485.7)
	(11,937.3)	500.0	(11,437.3)	500.0	(10,937.3)
Other Expenditure & Income					
Direct Revenue Financing of Capital	100.0	(100.0)	0.0		0.0
Trading Areas (Surplus) / Deficit	0.0		0.0		0.0
Net Housing Benefit Payments	(758.2)		(758.2)		(758.2)
Non-Specific Government Grants & Other Funding	(70,371.9)	26,423.0	(43,948.9)	12,718.2	(31,230.7)
Business Rates	(40,455.9)	(6,891.3)	(47,347.2)	(937.2)	(48,284.4)
Council Tax Collection Fund (Surplus) / Deficit	(1,781.9)	1,781.9	0.0		0.0
Open Spaces and HRA	435.7		435.7		435.7
Risk Fund	4,400.0	100.0	4,500.0	100.0	4,600.0
Contingencies	250.0		250.0		250.0
	(108,182.2)	21,313.6	(86,868.6)	11,881.0	(74,987.6)
NET GF SPENDING	81,946.0	26,453.5	108,399.5	21,285.0	129,684.5
Draw from Balances:					
Addition to / (Draw From) Balances	(8,379.0)	6,294.8	(2,084.2)	4,591.0	2,506.8
To fund the Capital Programme	(100.0)	100.0	0.0		0.0
NET GAP IN BUDGET	(8,479.0)	6,394.8	(2,084.2)	4,591.0	2,506.8
COUNCIL TAX REQUIREMENT	73,467.0	32,848.3	106,315.3	25,876.0	132,191.3
Council Tax	73,467.0	1,463.1	74,930.1	1,494.0	76,424.1
Roll Forward Gap	0.0	31,385.2	31,385.2	24,382.0	55,767.2
Less Savings - Future Years (Known)		(427.0)	(427.0)	(600.0)	(1,027.0)
REVISED GAP	0.0	30,958.2	30,958.2	23,782.0	54,740.2