

BABERGH DISTRICT COUNCIL

From: Assistant Director - Corporate Resources	Report Number: S109
To: Council	Date of meeting: 21 February 2017

JOINT MEDIUM TERM FINANCIAL STRATEGY AND 2017/18 BUDGET

1. Purpose of Report

- 1.1 To consider the Joint Medium Term Financial Strategy (MTFS) and 2017/18 Budget, covering the General Fund, Council Housing and Capital Investment.
- 1.2 These reflect the challenges and opportunities facing the Council in the short and medium/long term, the business model that is being put in place to address these and an investment strategy to deliver the Council's strategic priority outcomes as set out in the Joint Strategic Plan.
- 1.3 This report sets out, therefore, how the Council intends to use its available resources and funding to not only achieve the agreed strategic priority outcomes but also realign resources to them and undertake a programme of transformational activities and projects over the medium term.
- 1.4 To enable Members to consider key aspects of the 2017/18 Budgets, including Council Tax and Council House rent levels.

2. Recommendations to Council

- 2.1 That the Joint Medium Term Financial Strategy (MTFS) and Budget proposals set out in the report be approved.
- 2.2 That the final General Fund Budget for 2017/18 is based on an increase to Council Tax of £5 per annum (10p per week) for a Band D property, which is equivalent to 3.4%, to support the Council's overall financial position be approved.
- 2.3 That the Housing Revenue Account (HRA) Investment Strategy 2017/18 to 2021/22 and HRA Budget for 2017/18 be agreed.
- 2.4 That rent increases under Pay to Stay for tenants with a household income above £60k is not introduced.
- 2.5 That the mandatory decrease of 1% in Council House rents, equivalent to an average rent reduction of £0.91 a week as required by the Welfare Reform and Work Bill be implemented.
- 2.6 That garage rents be increased by 10% to provide some additional income to the HRA (an average increase of 88 pence per week per garage).
- 2.7 Sheltered Housing service charges to be increased by a maximum £4 per week for each scheme (a maximum £2 increase last year) to reduce the subsidy by £72k.

- 2.8 That in principle, Right to Buy receipts should be retained to enable continued development and acquisition of new council dwellings.
- 2.9 That New Build and Acquisition capital funding is increased to £5m for 2017/18 (increase of £1.5m).
- 2.10 That Capital Programmes should be planned for one to three years once the stock condition data project has been completed with the view to commissioning a new sample stock condition survey in 2019/20.
- 2.11 That the revised HRA Business Plan in Appendix D be noted. A further review will be undertaken and a revised Babergh Mid Suffolk Building Services Plan and HRA Business Plan will be presented to Strategy Committee in April.
- 2.12 That the proposed Capital Programme in Appendix C be agreed.
- 2.13 That the following additional recommendations related to the Budget are approved;
- a) The 2017/18 Precept dates shown in Appendix F.
- b) The statement from the Chief Financial Officer under section 25 of the Local Government Act 2003 covering the robustness of estimates and adequacy of reserves set out in Appendix E and the minimum safe contingency level of unearmarked reserves is £1.2m.
- c) The 2017/18 Budget and Council Tax resolutions as set out in Appendix F.

3. Financial Implications

- 3.1 These are detailed in the report.

4. Legal Implications

- 4.1 These are detailed in the report

5. Risk Management

- 5.1 This report is most closely linked with the following Significant Business Risk:- 5f – Failure of the Councils to become financially sustainable in response to funding changes. Key risks are as follows:

GENERAL FUND			
Risk Description	Likelihood	Impact	Mitigation Measures
Failure to plan and identify options to meet the medium term budget gap and savings or additional income not being realised.	Unlikely - 2	Bad - 3	Clear priority outcomes and robust business cases for investment plus use of the Transformation Fund to support the MTFs and an Investment Strategy. Further use of Priority Based Resourcing approach to align resources to priorities

GENERAL FUND			
Risk Description	Likelihood	Impact	Mitigation Measures
Failure to implement cost sharing protocol results in inaccurate or unfair allocation of shared costs and income.	Highly Unlikely - 1	Noticeable - 2	Assessment made for 2017/18 Budget, which will be reviewed further to ensure it is robust and accurate. Amend if circumstances change.
Uncertainty on the level of Business Rates income due to the volatility caused by vacant properties, growth levels and appeals	Unlikely – 2	Noticeable – 2	Finance, Shared Revenues Partnership, and Economic Development working closely to understand the Business Rates base, key rate payers along with appeal projections and horizon scanning
HRA			
Ongoing impacts of the Welfare and Funding Reforms could lead to unpreparedness for further changes.	Unlikely - 2	Bad - 3	Ensure adequate bad debt provision and that the Income Management Strategy seeks to mitigate the impact of the changes on residents, the Council's income streams and budgets.
Council Housing self-financing results in a greater risk to investment and service delivery plans from inflation and other variables.	Unlikely - 2	Noticeable - 2	Inflation and interest rate assumptions have been modelled in the HRA business plan. Capital receipts and capital programme funding reviewed.
Failure to spend retained RTB receipts within 3 year period, will lead to requirement to repay to Government with an additional 4% interest.	Unlikely - 2	Bad - 3	Provision has been made in the updated HRA Investment Strategy to enable match funding and spend of RTB receipts, subject to the announcement of the details of the Housing & Planning Bill measures affecting council housing.

5.2 A risk assessment by the Section 151 Officer on the General Fund Budget proposals and the adequacy of General Fund reserves, as required by statute is attached at Appendix E.

6. Consultations

6.1 The HRA budget proposals were presented to the Joint Housing Board meeting in January 2017.

7. Equality Analysis

7.1 Equality Analyses will be undertaken for any service areas where significant changes are proposed as a result of the above process.

8. Shared Service / Partnership Implications

- 8.1 The Joint Strategic Plan and MTFS determine and shape the Council's future plans and service provision, with regard to each Council's financial position.
- 8.2 The Budgets for 2017/18 reflect the estimated sharing of costs and savings between the two Councils. However, there are and will be ongoing differences in the detailed financial position of each Council's General Fund and HRA. There will be instances, therefore, when staff resources and money is focused on a specific priority in one Council.
- 8.3 Actual staffing and other costs will have to be reflected in the accounts year on year and funding adjusted accordingly to ensure that each Council's finances are accounted for separately and that costs and benefits from integration and shared services continue to be allocated appropriately to each Council.

9. Links to Joint Strategic Plan

- 9.1 Ensuring that the Council has the resources available is what underpins the ability to achieve the priorities set out in the Joint Strategic Plan.

10. STRATEGIC CONTEXT

- 10.1 In recent years the government policy frameworks have been reducing core funding for local government as part of its deficit reduction strategy and increasingly incentivising funding to councils to deliver local economic and housing growth and to facilitate the development of strong, safe, healthy and self-sufficient communities. This is continuing, so encouraging and supporting both business and housing growth is essential to the financial future of the Council.
- 10.2 The Council recognised the changing funding landscape, the challenges and opportunities this creates and has developed a Medium Term Financial Strategy (MTFS) that responds to this challenge. The updated MTFS is attached at Appendix G and continues the direction of travel of the Councils in developing the business model to respond to the financial challenges.
- 10.3 The strategic response to those challenges, to ensure long term financial sustainability, is set out in six key actions:
 - (a) Aligning resources to the Councils' refreshed strategic plan and essential services.
 - (b) Continuation of the shared service agenda, collaboration with others and transformation of service delivery.
 - (c) Behaving more commercially and generating additional income.
 - (d) Considering new funding models (e.g. acting as an investor).
 - (e) Encouraging the use of digital interaction and transforming our approach to customer access.
 - (f) Taking advantage of new forms of local government finance (e.g. New Homes Bonus, Business Rates Retention).

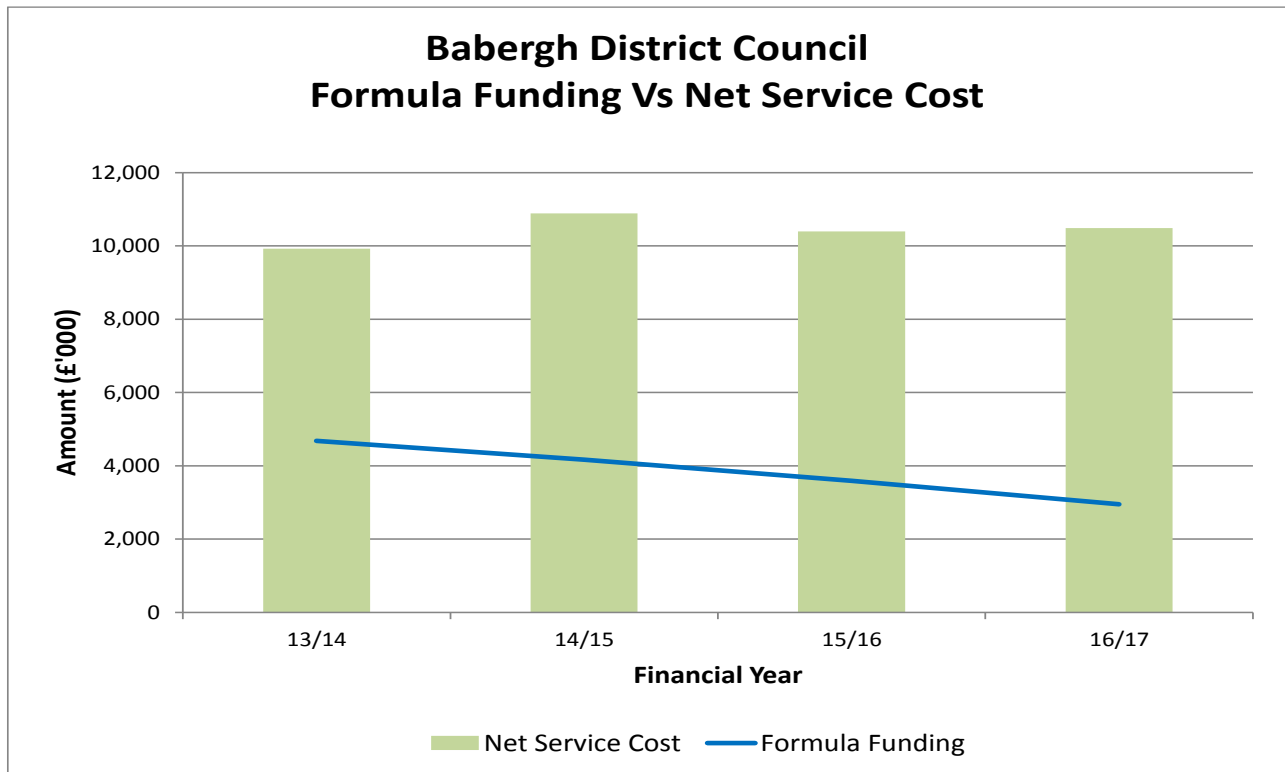
The actions that have been taken under this strategy, since 2014/15 mean that the Council is in a better position to withstand the reduction in government grant and achieve a balanced budget in 2017/18.

- 10.4 The details within the Joint MTFS show the funding surplus / pressures over the three years 2018/19 to 2020/21, the strongest financial position shows a surplus £0.3m, and the weakest financial position, a deficit of £1.8m and the level of resources that could be available to fund those pressures. This has been updated following the Local Government Finance Settlement announcement on 15 December.
- 10.5 In recognition of the changing landscape for local authorities, the Joint Strategic Plan has been reviewed and refreshed. Complementing this has been a focussed management review to ensure that the Council has the right skills and capacity to support the MTFS.
- 10.6 The Transformation Fund has been supplemented with New Homes Bonus and Business Rates Grant and used cautiously over the last three years to support the transition to the different business model and this will continue during 2017/18. It will also be used to fund staff that are involved in projects that support new ways of working.
- 10.7 Each Council is being asked to agree the key aspects of the proposed Budget for 2017/18 and endorse the Joint MTFS in order to achieve a sustainable financial basis in the medium term. Without this strategy, which focuses on achieving outcomes, invest to save and generating income, there is a significant risk that each Council will be unsustainable financially in the medium to longer term.

GENERAL FUND (GF)

11 GF Financial Position

- 11.1 Funding arrangements for councils have changed significantly over recent years with Revenue Support Grant being substantially withdrawn. The Council has seen a 65% cumulative cut in revenue support grant over the four years since 2013/14.
- 11.2 The Council's service cost budget has remained fairly static over the same period, as various budget saving and income generating initiatives have meant that service levels could be maintained. The Council has become reliant on Business Rates income and 'incentivised' funding such as the New Homes Bonus to support the Council's service cost budget. Since New Homes Bonus was introduced in 2011/12 the Council has received in total £6.4m, most of which has been used to balance the budget and the rest transferred to the Transformation Fund reserve.
- 11.3 The graph below shows the net service cost budget since 2013/14 and the Revenue Support Grant including the business rates element of the formula funding, over the same period.



11.4 Total Formula Funding (Revenue Support Grant + Baseline Business Rates) is reducing by a further 15% in 2017/18. This includes, in relation to the Revenue Support Grant element, a further cut of £488k or 49%. New Homes Bonus (NHB) is reducing from £1.779m to £1.212m. Included within this report are provisional settlement figures as announced on 15 December 2016, the details of which are set out below. The debate on the final settlement will take place in the House of Commons on 20 February 2017. A verbal update will be provided at this Council meeting.

- Continuation of the council tax referendum threshold at 2% for most authorities;
- All shire district councils and the lowest quartile of Police and Crime Commissioners will be able to increase council tax by the greater of 2% or £5;
- Parish and town councils will continue to not be subject to the council tax referendum
- Reduction in the number of years that a NHB payment is paid from 6 years currently to 5 years in 2017/18 and 4 years in 2018/19;
- NHB baseline for growth has been set at 0.4%, so only growth above that figure will receive a NHB payment in future;
- Continuation of the rural (SPARSE) services delivery grant;
- Full reimbursement from Government of the extension of the rural business rate relief to 100%. Babergh currently awards 40% discretionary relief on top of the 50% mandatory relief therefore there will be a financial benefit from this change. We are currently awaiting the new limits that will be effective from April 2017, therefore this has not been included within this report.

- 11.5 In order to receive certainty over the settlement numbers for the next three years from central government, councils were required to submit an efficiency plan. Babergh District Council took advantage of gaining certainty for the next three years by submitting the Medium Term Financial Strategy and Joint Strategic Plan by way of demonstrating that the Council has an efficiency plan.
- 11.6 Looking ahead to 2018/19 and beyond, the Government's indication is that Revenue Support Grant will reduce to £204k in 2018/19, followed by a tariff payable to central government of £131k in 2019/20 to redistribute the core funding and council tax generating capabilities to other councils across the country based on spending needs. The tariff is expected to disappear in 2020/21, however we do not know how business rates distribution will be affected, therefore we have left it in the MTFs but we will keep it under review.
- 11.7 Council Tax, Business rates and new homes growth will, therefore be the main sources of income (plus other income generated locally) if we are to achieve a sustainable budget in the years ahead.
- 11.8 It must be emphasised that the total estimated core funding for next year and future years is not a fixed guaranteed amount as it is now dependent on variations in business rates income. This is carefully monitored and the volatility and risks, for example, the level of appeals, will affect the amount of income received. Business Rates revaluation comes into effect from April 2017, there will be tariffs and top-ups in place for each local authority to ensure that they are in the same position pre-revaluation. There will be transitional arrangements put in place however we are still awaiting the detail of this.

12. GF Overall Financial and Budget Strategy (short and medium term)

- 12.1 In order to address the budget gap, both in the short and medium term the budget process for 2017/18 has involved several strands of work with the focus on maximising our income streams, continuing to make efficiencies and productivity savings and using new ways of working to be as cost effective as possible.
- 12.2 Finance has worked closely with Corporate Managers and reviewed each budget in detail and taken a zero based budget approach for each service, challenging budgets and focussing on the service needs rather than a historic view that has traditionally occurred.
- 12.3 The Corporate Manager for Finance and the Senior Business Partner have attended all the services team meetings to discuss the funding challenges and to explore and capture ideas they have for savings, efficiency and income generating ideas.
- 12.4 These suggestions along with a great deal of work that is already happening across the Councils on the Capital Investment Strategy, Public Realm Review, Leisure Strategy Review and the Public Access Transformation and Accommodation Review were reviewed at the relevant Portfolio Holder briefings. The items that have been included in the base budget are shown in Appendix B.
- 12.5 Further work will continue on these and other initiatives during the year as set out in the Medium Term Financial Strategy (MTFS) at Appendix G, some of the strands that require further work at this stage are:

- Accommodation – the 2017/18 budget report includes the savings as per the business case report (S63) approved at Council 20 September. The costs and savings of the Public Access work will continue throughout the next 12 months and will be monitored and reported through the budget monitoring process. The final full year costs and savings will be incorporated in the 2018/19 budgets that will be set in February 2018.
- Public Realm Review – included in the 2017/18 budget as shown in Appendix B is a 10% reduction to the landscape group contract and waste disposal costs of £134k. However work continues on options appraisal through the Task and Finish Group.
- Leisure Review – work is progressing on the Leisure Review and at the time of preparing the budget for 2017/18 the Council has not reviewed or made decisions on any proposals. This work will continue and options will be considered toward the end of 2016/17 and into 2017/18.

12.6 Some key pieces of work during 2016/17 have contributed to the Councils financial sustainability over the short to medium term. In July, Strategy Committee approved the purchase and undertaking of Borehamgate shopping centre. The net rental income expected from this is £314k per annum. The remainder of the £10m cash investment that was approved as part of the Councils Treasury Management Strategy is expected to be invested in the final quarter of 2016/17, the projected return from this is £113k per annum. The decision taken in February 2016 to increase the Council Tax by £5 has enabled the Council to maintain the range of services it delivers.

12.7 In November 2016 both Councils approved the three strands of the Assets and Investment Strategy, comprising Investment (profit for purpose), Regeneration and Development, and Asset Management, in 2017/18 this is expected to generate £216k.

12.8 There are several assumptions within the MTFs that can significantly impact on the Councils financial position over the medium term, New Homes Bonus, Council Tax and Tax Base are some of the key assumptions. Within the MTFs at Appendix G we have modelled the best, medium and worst of these and other assumptions. The budget gaps of each are as follows:

		2017/18 Cumulative Shortfall in Funding (Surplus funds) £000	2018/19 Cumulative Shortfall in Funding (Surplus funds) £000	2019/20 Cumulative Shortfall in Funding (Surplus funds) £000	2020/21 Cumulative Shortfall in Funding (Surplus funds) £000
Weakest Financial Position	Tax Base 0.4% Council Tax 0%	(0)	449	1,385	1,830
Medium Financial Position	Tax Base 1% Council Tax 2%	(0)	80	595	741
Strongest Financial Position	Tax Base 1.5% Council Tax £5	0	(9)	235	(273)

12.9 Council Tax income is set locally (within Government guidelines) and has an impact on the income the Council can generate. A 1% increase in Council Tax will generate an additional £48k per annum

13. GF 2017/18 Budget

- 13.1 The original budget gap for 2017/18 as identified in the MTFs approved by Council in February 2016 was £1.1m. After taking into account additional budgetary pressures including inflation and the work outlined above, the revised surplus is £15k, which will be transferred to the Transformation Fund. A summary of savings and pressures can be found at Appendix B.
- 13.2 In order to achieve a balanced budget for 2017/18 Babergh has had to utilise all apart from £15k of the £1.212m of New Homes Bonus expected in 2017/18 and S31 grant – a total of £1.8m, the same requirement as for 2016/17.
- 13.3 A number of key assumptions have been made in formulating the General Fund Budget proposals. The overall picture is set out in Appendix A with further detail in Appendix B of which some of the key aspects are outlined below:-
- A Council Tax increase in the Band D Council Tax of £5 per annum (10p per week) for a Band D property, which takes it to £153.86 and equates to a 3.4% increase.
 - Certain fees and charges e.g. land charges, but excluding car parking, increased by 3%.
 - Insurance premiums are expected to increase by 2% based on the information provided by our brokers.
 - For salaries we have assumed a 1% pay award and an increment for all staff that are eligible.
 - No changes to the Local Council Tax Reduction Scheme are proposed, residents will continue to pay 8.5%.
- 13.4 The key changes between the 2016/17 and 2017/18 Budgets are summarised in Appendix B. In order to provide further details on the 2017/18 budget, a full breakdown can be found in the form of the Council's Budget Book attached at Appendix H.
- 13.5 In relation to earmarked reserves, the estimated balance of earmarked reserves at the end of 2017/18 is £3.0m, including the Transformation Fund balance of £2.3m. Further details of the earmarked reserves can be found in Appendix G. In addition to this there is £1.2m, the minimum approved level, in the General Fund reserve/working balance.

14 GF Capital Programme Investment

- 14.1 The Capital Programme is attached at Appendix C.
- 14.2 A zero-based approach has been adopted for the preparation of the Capital Programme for 2017/18 to 2021/22, to ensure that resources are aimed at delivery of the Council's strategic priorities.

HOUSING REVENUE ACCOUNT (HRA)

15 HRA Financial Position

- 15.1 The HRA Business Plan has been updated to reflect the impact of the 1% rent reduction required by the Chancellor of the Exchequer in 2016/17 for 4 years across the Plan's 30 year life. The Business Plan is attached at Appendix D and shows additional detail for years 1-5.
- 15.2 The self-financing regime replaced the old Housing Revenue Account subsidy system on 1 April 2012. Babergh's settlement payment was calculated at £83.6m based on projected income, expenditure and existing stock values. This took HRA long term borrowing to £89.6m.
- 15.3 HRA Capital Financing Requirement levels are predicted to be £84.8m at 31 March 2017 providing borrowing headroom of £13.1m. New build/acquisitions funding within the Capital Programme 2017 – 2021 totals £15.1m and HRA reserve balances 2017–2021 are forecast at £4.4m. This will provide a total HRA Investment Fund contribution of £32.6m to deliver Members strategic housing priorities and outcomes (or, in relation to the HRA reserve balances, to set aside provision for future maturity debt repayment).
- 15.4 The Joint Strategic Plan sets out clearly the Councils' aligned strategic priorities. The key housing projects supporting delivery of the priorities are outlined in the HRA Business Plan.
- 15.5 For example: the delivery of the Homes and Communities Agency (HCA) 27 new affordable homes, and acquisition of 5 affordable homes (2015/16), which will become new HRA assets. These new homes will deliver New Homes Bonus for the Council, additional rent and council tax and local businesses will benefit. All these factors will bring growth to our local economy.

16 HRA Overall Financial and Budget Strategy (short and medium term)

- 16.1 The Babergh HRA Business Plan presents a positive financial picture over the longer term (a thirty year period as required under the self-financing regime) but there are short to medium term challenges. These challenges were exacerbated by the proposals announced in the Chancellor's July 2016 Budget:
- The Welfare Reform and Work Bill includes a requirement for all social landlords to reduce their rents by 1% each year from 2016 to 2019
 - This Bill reduced the benefit cap for working age families from £23k to £20k
 - The Housing and Planning Bill includes requirements for households with an income higher than £30k to be charged higher rents. However in the Autumn Statement 2016 this amount was amended to £60k and changed it from being a mandatory policy to discretionary.

- This Bill also requires councils to sell their high value council homes to fund Right to Buy discounts for housing association tenants. A letter from the Housing Minister following the Autumn Statement explained that the pilot scheme for housing association Right to Buy will be expanded. The government will fund the expanded scheme and the levy will not be brought in for 2017/18. Details of how the levy will be calculated are still unknown. On the advice of the Chartered Institute of Housing the budget does not include a figure for the levy.
- The impact of these measures and the action required to mitigate them are described in section 18.4 of this report

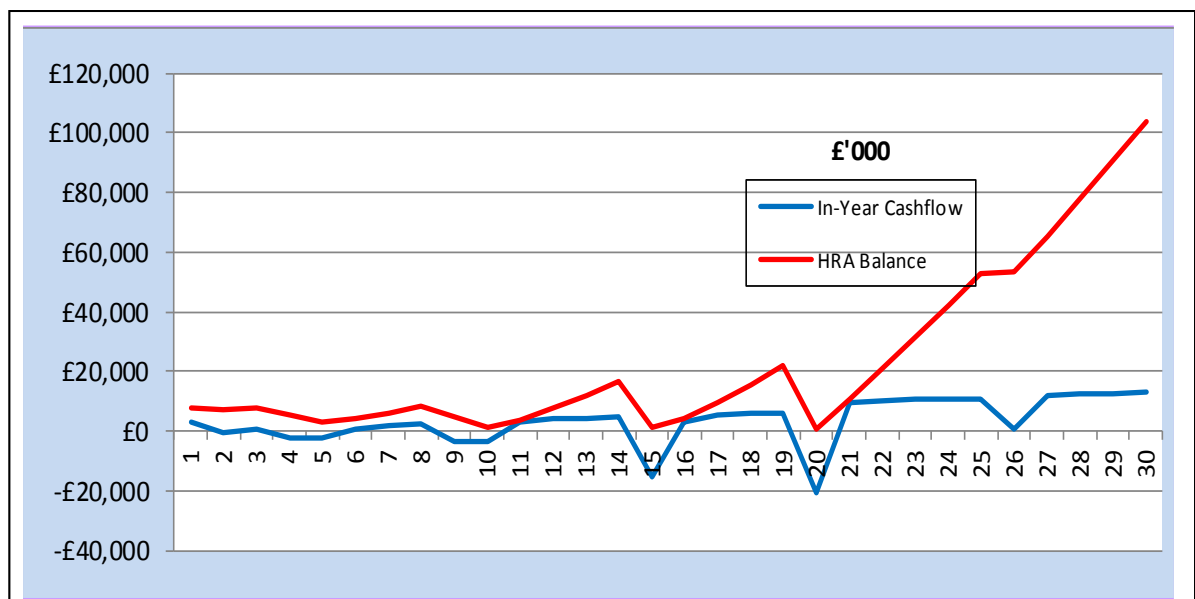
17. HRA Potential Resources Available for Investment

17.1 A key aspect of the business plan is the revenue cash flow predicted over the coming years. Another important feature is the amount available for building new homes. Both are illustrated in the following graphs:-

Graph A - Revenue cash flows from 2017/18 for 30 years

This graph shows healthy reserve balances within the HRA over the medium term based on annual rent decrease of 1% for the next three years.

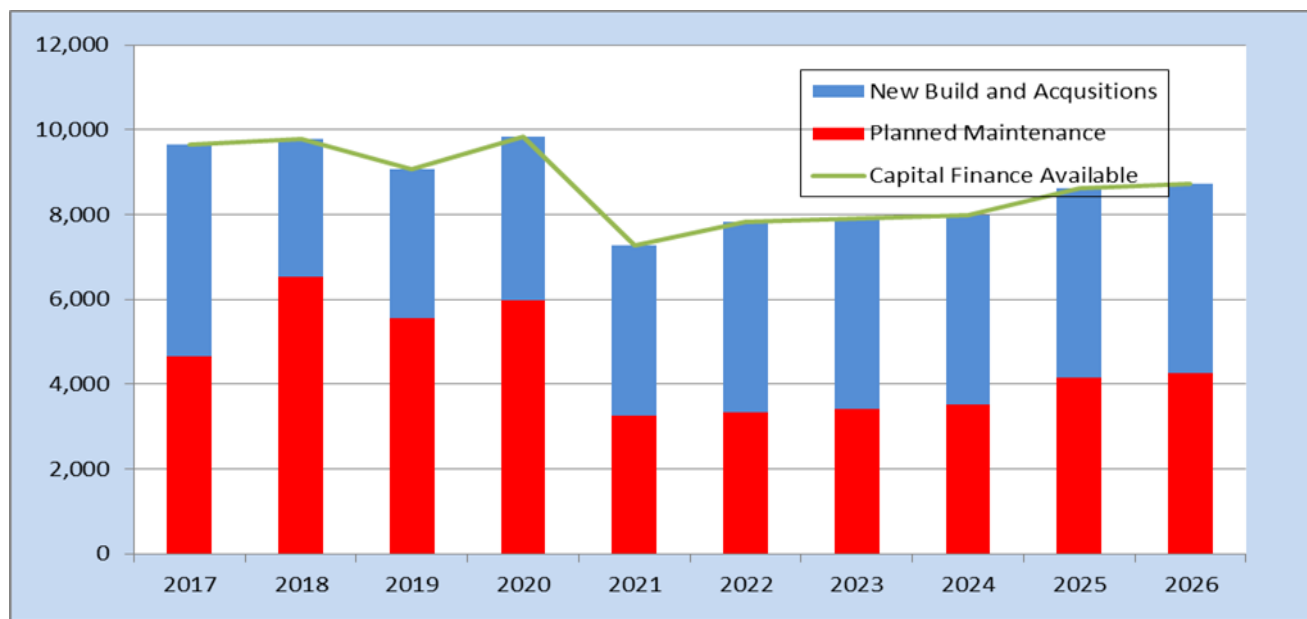
Graph A



Graph B - Capital Programme from 2017/18 for 10 years (based on a 1% rent reduction in years 2 to 4)

This graph shows proposed Capital Programme expenditure and debt cap levels within the HRA Business Plan up to Year 10 (2017/18 to 2026/27). The HCA new build programme does not extend beyond year 2, although significant investment continues through the Right to Buy replacement programme. Graphs A and B are inter-dependent with revenue surpluses providing financial availability for investment in homes and improvement programmes.

Graph B



18 HRA Key Challenges

- 18.1 HRA Self-financing has provided significant opportunities for Babergh. The development of 27 new council homes supported by Homes and Communities Agency Grant funding and acquisition of 5 affordable homes is a good example of how the funds available within the HRA are being used differently.
- 18.2 These opportunities, however, are threatened by the proposals described in paragraph 16.1. The table in paragraph 19.1 sets out the HRA budget for 2017/18 and highlights the variances from the current year as a result of a 1% rent reduction (an average rent reduction of 90 pence per week for Babergh tenants).
- 18.3 It is important to understand that the 30 year HRA business plan was predicated on an annual rent increase of CPI + 1%, the formula agreed by the government in 2014. In business planning terms, the loss to the HRA is therefore greater than 1% per annum. The cumulative impact of the rent reduction results in a reduced income (against business plan projections) to the HRA as follows:

Year 1:	£ 0.3m
Years 1 to 4:	£ 4.5m
Years 1 to 10:	£18.1m

- 18.4 A balanced budget has been achieved for 2017/18 by reducing revenue budgets (see table in 19.1). A fundamental review of the housing service has been undertaken during 2016/17 to identify savings, efficiencies and income generation opportunities that will achieve a sustainable business plan into the future. The review has examined:

- Performance management measures and complaints handling

- New build programme and retention of Right to Buy receipts. An increase of £1.5m to Capital spend on New Build and Acquisitions would increase the amount to £5m and enable different ways of increasing affordable homes to be looked at. A review is being undertaken of the development programme in anticipation of increasing this spend to £5m from 2018 to 2021. The results will be brought to Committee in April.
- A review of garages was commenced to identify their condition and whether there are redevelopment opportunities on the sites or if they should be demolished and replaced with parking bays. 24 sites were identified as having development potential. These are being further explored by the Investment & Development Team who will report to the Joint Housing Board early in the new year.
- Our approach to HRA business planning includes, reviewing and realigning housing stock condition data and capital programme expenditure. Our current stock condition data is six years old. A project is underway to renew the data to enable an evidence based programme of capital works to be designed for 2017/18 and the following two years. In the meantime, all non-essential work has been ceased. We believe a fresh sample stock condition survey will be required in 2019/20. A contingency amount, based on the HRA Business Plan model, has been put into the 2017/18 Budget and four year MTFS 2017/18 and will be allocated against the relevant areas of spend once the Capital Programme is completed. Babergh's capital spend is predicted to come in at £1.3m below Budget in 2016/17 as a result of the change in policy.
- The Sheltered Housing Review concluded that some schemes which are difficult to let would be 'de-sheltered' ahead of a predicted reduction in Housing Related Support funding.
- Reviewing the existing Capital Projects Team (formerly part of the Asset Management Team) and Private Sector Housing Team has brought them together in one team called Property Services. This has led to a change in the way the work is being carried out and how the teams are structured to introduce a more efficient and consistent way of working. The new structure will be in place by March 2017.
- Councillors approved the formation of a new Babergh & Mid Suffolk Building Services (BMBS) team, which will carry out responsive repairs and programmed works. The BMBS business plan forecasts a surplus in year two of trading (2018/19). The back office team structure is currently under review, along with the Property Services team.
- A new HRA Accounting Team was set up following the appointment of a Professional Lead HRA Accountant in July 2016. A review of the budget setting and monitoring process, financial controls, support required by Corporate Managers and the Assistant Director and capital spend will be completed by March 2017.
- Leaseholders service charges are being reviewed to identify the gap between costs incurred and the amount recharged. This is currently ongoing and will be completed in 2017/18 so any increase in income identified has not been put into the 2017/18 Budget.

- 18.5 **Sheltered housing** - Babergh District Council has historically subsidised sheltered service charges from the HRA by approximately £400k each year. The new pressures of rent reduction and the high value asset levy make this subsidy unsustainable. A review of the service charges is being undertaken by an external resource to identify the costs that should be recharged. The consultants work so far shows the following additional income using a range of caps: -
Table 1

Weekly/Annual	Total per Scheme if 30% increase but £4 Cap	Total per Scheme if 25% Increase but £3 Cap	Total per Scheme if 20% Increase but £2.50 Cap
Weekly Total	1,384	1,038	865
Annual Total	71,968	53,976	44,980

- 18.6 **Garage rents** – these are not controlled by the same regime as council house rents. Members therefore have the option to impose a rent increase and may wish to take the opportunity to raise additional income through this route. Table 2 provides details of the additional income generated by a range of rent increases.

Table 2

Increase	Average increase per garage per week	Additional income per annum
	Pence	£
CPI + 1% (1.90%)	17	4,928
5% Increase	44	12,969
10% Increase	88	25,939

HRA New build programme and retention of Right to Buy receipts

- 18.7 Right to Buy (RTB) sales for both councils have been less than projections in business plans. In 2015/16 Babergh sold 21 against original projections of 24 sales.
- 18.8 The money received from RTB sales can only be used as 30% towards the cost of a replacement home. The remaining 70% of the replacement cost has to be found from other HRA resources. As sales increase, it means that the level of match funding required (70%) increases. If the receipts are not spent within the 3 year period allowed, they have to be repaid to Government with 4% above the base rate interest added.

18.9 The Government has applied a cap to the amount that Councils can borrow through the HRA. This means that borrowing levels are artificially restricted. The supported spending of RTB receipts, building new council homes and investing in the maintenance and improvement of council homes is still achievable within current borrowing headroom. However, the 1% rent reduction and the proposed high value dwellings levy threaten to make finding the 70% match funding for Right to Buy receipts unsustainable; although the rescinding of the mandatory pay to stay policy referred to in 16.1 may mitigate this risk as tenants are less likely to feel forced to exercise their Right to Buy.

19 HRA Budget 2017/18

19.1 The table below sets out the HRA budget for 2017/18, based on a 1% rent decrease, highlighting the variance from 2016/17.

Description	2016/17 £000	2017/18 £000	Variance £000	Reason
Rent and other income	(16,849)	(16,759)	90	Based on a proposed average rent decrease of 1%. Offset by increase in number of affordable homes, service charges and garage rents
Bad Debt Provision	75	115	40	Universal Credit is being implemented during 2017/18, so the provision has been increased to reflect the likelihood of additional rent arrears and bad debts.
Interest	(15)	(16)	(1)	
Total Net Income	(16,789)	(16,660)	129	
Repairs and Maintenance, Management and other costs	5,376	5,558	182	Reflects a review of all costs including BMBS following changes to assumptions.
Capital Charges	2,824	2,803	(21)	Reflects interest costs on fixed rate long term loans which has reduced as £500k paid against debt.
Revenue Contribution to Capital Programme	2,540	5,605	3,065	Major Repairs Allowance does not cover the increases in Capital spend so additional RCCO is required
Depreciation	2,721	2,721	0	
Debt Repayment	500	500	0	
Total Expenditure	13,961	17,187	3,226	
In-year operating (surplus)/deficit	(2,828)	527	3,355	Reflects additional Capital spend financing requirements
Year-end transfer to/from reserves	2,828	(527)	(3,355)	
Total	0	0	0	

19.2 A revised and updated HRA Business Plan is attached at Appendix D, based on annual rent reduction of 1% also reflecting;

- HCA scheme development costs;
- Funding to support spend of RTB receipts and capital programme expenditure.

19.3 The currently approved HRA Business Plan assumed projected rent increases at 3%. This assumption was based on CPI being 2%. CPI in September 2015 was -1%. The effect of this for Babergh is an average reduction in weekly rent of £0.91 per dwelling and £3,105 income per week.

19.4 The established rent formula empowers Government to restrict our ability to increase rents through applying a 'limit rent' this is the average rent level at which full housing benefit will be paid. If our average rent exceeds this amount then a payment has to be made to the Government to make up the difference. Limit rent figures will be released at the end of January 2017. This could still have an impact on rent levels in addition to the -1% change required.

20 HRA Capital Programme Investment

20.1 The Capital Programme is attached at Appendix C.

20.2 The proposed Capital Programme headlines for 2017 – 2021 are:-

Expenditure	£m
Housing Maintenance Programmes	22.8
New build (HCA programme)	0.5
RTB receipt funding	15.1
Total	38.4
Financing	
Capital receipts disposals and RTB receipts and HCA Grant	4.7
Revenue Contributions	33.7
Borrowing	0
Total	38.4
Remaining Borrowing Headroom available (31 March 2021)	18.1

21. Appendices

Title	Location
Appendix A –General Fund Budget Summary 2017/18	Attached
Appendix B – Movement of service cost budget year on year	Attached
Appendix C –Capital Programmes	Attached
Appendix D –updated HRA Business Plan	Attached
Appendix E – Robustness of Estimates and Adequacy of Reserves	Attached

Appendix F – Budget, Funding and Council Tax Requirements	Attached
Appendix G – Joint Medium Term Financial Strategy	Attached
Appendix H –Budget Book 2017/18	Attached

22. Background Documents

Local Government Finance Settlement.

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General Fund Budget Summary 2017/18**GENERAL FUND REVENUE BUDGET SUMMARY**

	2016/17 £'000	2017/18 £'000	Movement £'000
1 Employee Costs	7,871	8,062	191
2 Premises	811	767	(44)
3 Supplies & Services	5,171	3,456	(1,715)
4 Transport	180	182	2
5 Contracts	4,092	4,108	16
6 Third Party Payments	13,789	20,202	6,412
7 Income	(23,135)	(27,447)	(4,312)
8 Transfers to HRA / Capital (recharge model)	(1,406)	(1,513)	(107)
9 Capital charges & Investment Income	280	(1)	(281)
10 <u>Transfers to Reserves</u>			
(a) New Homes Bonus	1,779	1,212	(567)
(b) S31 Business Rates Grant	624	650	26
(c) Other	20	23	3
Service Cost	10,075	9,700	(376)
11 Grants to parishes (LCTS)	63	-	(63)
12 Transformation Fund -Delivery Plan Projects	2,000	-	(2,000)
Net Service Cost	12,138	9,700	(2,439)
13 Transformation Fund - Staffing (NHB)	(427)	(484)	(57)
14 Transformation Fund - Delivery Plan Projects (NHB)	(2,000)	-	2,000
15 S31 Grant	-	(650)	(650)
16 New Homes Bonus remaining	(1,559)	(713)	846
17 Deficit / (Surplus) on Collection fund	(80)	(40)	40
18 Revenue Support Grant (RSG)	(992)	(504)	488
19 Baseline business rates	(1,957)	(1,997)	(40)
20 Business rates – growth/pooling benefit	(109)	(109)	-
21 Transition Grant	(22)	(22)	0
22 Rural Services Support Grant	(225)	(182)	43
23 Council Tax	(4,766)	(4,999)	(232)
Total Funding	(12,138)	(9,700)	2,439
24 Shortfall in funding / (Surplus Funds)	-	-	-

Council Tax Base	(32,020)	(32,489)	(469)
Council Tax for Band D Property	148.86	153.86	5.00
Council Tax	(4,767)	(4,999)	(232)

Movement of service cost budget year on year

	16/17 to 17/18 £000
BABERGH - MOVEMENT YEAR ON YEAR	
Net Service Cost previous year	12,138
<u>Cost Pressures</u>	
<u>Inflation</u>	
Employees	76
Contracts	81
Premises	2
Supplies & Services	9
Employee costs including increments	151
Insurance Premiums	19
Business Rates - change in rateable value	8
Sub total cost pressure	346
<u>Other increases to net service cost</u>	
<u>Agree where growth goes</u>	
Strategic Planning	25
<u>Communities embrace new homes growth</u>	
Development Management - legal and consultancy fees	38
<u>Digital by Design</u>	
ICT & Information Management - change to Suffolk County Council contract	63
<u>Financially Sustainable Councils</u>	
Reduction to Corporate and Democratic Core Charge	157
Revenues and Benefits - adjustment to bad debt provision	97
Change to Minimum Revenue Provision (MRP)	48
VAT, District Valuers and Treasury Management consultancy	27
Shared Legal Team	21
Senior Leadership Team - corporate subscriptions	12
Modern Apprenticeship Levy	12
Banking Charges	10
Other changes	44
<u>Waste</u>	
Waste services	56
<u>Leisure</u>	
Leisure Contract	20
Sub total other increases to net service cost	629
<u>Actions to offset increases to net service cost</u>	
Inflation - income	(15)
Removal of £2m for Delivery Plan projects	(2,000)
<u>Environment</u>	
Public Realm - 10% reduction to Landscape Group contract plus waste disposal costs	Initiative (134)
<u>Financially Sustainable Councils</u>	
Increase in charge to HRA / Capital	(107)
Pension fund deficit	(102)
SRP contract reduction	(95)
Accommodation review	(69)
Other savings - headquarters building	(63)
Removal of grants to Parishes	(24)
Photocopying costs	(20)
Communications	(15)
Sustainable Environment inc Suffolk Climate Change Partnership	(9)
Other changes (net)	(21)
<u>Property investment to generate income and regenerate local areas</u>	
Rental income (net) Borehamgate	Initiative (314)
Investment income (net) Holding Company	Initiative (216)
Investment income (net) Pooled Funds	Initiative (113)
PV panel income - feed in tariff	(30)
Rental income Gainsborough Chambers	(12)
<u>Targeted grants and funding to support Community Capacity Building</u>	
Community grants	(21)
<u>Waste</u>	
Waste services - garden waste collection	(33)
Sub total actions	(3,413)
Total Net Service Cost movement	(2,438)
New Net Service Cost	9,700

CAPITAL PROGRAMME FOR 2017/18 to 2020/21**General Fund**

BABERGH CAPITAL PROGRAMME 2017/18 - 2020/21 GENERAL FUND	2017/18 £'000	2018/19 £'000	2019/20 £'000	2020/21 £'000	TOTAL BUDGET (over 4 years) £'000	Capital Receipts £'000	Revenue Contributions to Capital £'000	Reserves £'000	Government Grants £'000	S106 £'000	Borrowing £'000	Total Financing £'000
Supported Living												
Mandatory Disabled Facilities Grant	300	300	300	300	1,200				1,168		32	1,200
Discretionary Housing Grants	100	100	100	100	400						400	400
Empty Homes Grant	100	100	100	100	400						400	400
Total Supported Living	500	500	500	500	2,000	0	0	0	1,168	0	832	2,000
Strategic Housing												
Grants for Affordable Housing	100	100	100	100	400						400	400
Total Strategic Housing	100	100	100	100	400	0	0	0	0	0	400	400
Environment and Projects												
Replacement Refuse Freighters - Joint Scheme	0	170	170	170	510						510	510
Recycling Bins	75	75	75	75	300						300	300
Total Environment and Projects	75	245	245	245	810	0	0	0	0	0	810	810
Communities and Public Access												
Community Development Grants	117	117	117	117	468						468	468
Play Equipment	50	50	50	50	200						200	200
Planned Maintenance / Enhancements - Car Parks	38	36	38	35	147						147	147
Total Community Services	205	203	205	202	815	0	0	0	0	0	815	815

CAPITAL PROGRAMME FOR 2017/18 to 2020/21**General Fund**

BABERGH CAPITAL PROGRAMME 2017/18 - 2020/21	2017/18	2018/19	2019/20	2020/21	TOTAL BUDGET (over 4 years)	Capital Receipts	Revenue Contributions to Capital	Reserves	Government Grants	S106	Borrowing	Total Financing
GENERAL FUND	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Leisure Contracts												
Kingfisher Leisure Centre - changing room replacement	550	0	0	0	550						550	550
Kingfisher Leisure Centre - plant and other capital	0	145	40	0	185						185	185
Hadleigh Sports and Swimming Pool - general	50	0	0	0	50						50	50
Total Leisure Contracts	600	145	40	0	785	0	0	0	0	0	785	785
Capital Projects												
Planned Maint / Enhancements - Hadleigh HQ	35	0	0	0	35						35	35
Planned Maint / Enhancements - Other Corp Buildings	48	48	48	48	192						192	192
Carbon Reduction	50	50	50	50	200						200	200
Total Capital Projects	133	98	98	98	427	0	0	0	0	0	427	427
Investment and Commercial Delivery												
Land assembly, property acquisition and regeneration opportunities	2,973	2,973	2,973	2,973	11,892						11,892	11,892
Total Investment and Commercial Delivery	2,973	2,973	2,973	2,973	11,892	0	0	0	0	0	11,892	11,892
Corporate Resources												
ICT - Hardware / Software costs	763	200	200	200	1,363	700					663	1,363
Total Corporate Resources	763	200	200	200	1,363	700	0	0	0	0	663	1,363
Total General Fund Capital Spend	5,349	4,464	4,361	4,319	18,492	700	0	0	1,168	0	16,624	18,492

CAPITAL PROGRAMME FOR 2017/18 to 2020/21**HRA**

BABERGH CAPITAL PROGRAMME 2017/18 - 2020/21	2017/18	2018/19	2019/20	2020/21	TOTAL BUDGET (over 4 years)	Capital Receipts	Revenue Contributions to Capital	Reserves	Government Grants	S106	Borrowing	Total Financing
HOUSING REVENUE ACCOUNT	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Housing Maintenance												
Planned maintenance	4,288	6,155	5,226	5,690	21,359	212	14,852	6,295				21,359
ICT Projects	80	0	0	0	80		80	0				80
Environmental Improvements	50	120	85	50	305		135	170				305
Disabled Facilities work	200	200	200	200	800		400	400				800
Horticulture and play equipment	33	60	47	54	194		80	114				194
New build programme inc acquisitions	5,010	3,253	3,520	3,840	15,623	436	3,699	11,422	66			15,623
Total HRA Capital Spend	9,661	9,788	9,078	9,834	38,361	648	19,246	18,401	66	0	0	38,361

HRA Business Plan updated 2017 – 2022

Year	2017-18	2018-19	2019-20	2020-21	2021-22
£'000					
Total Income	(16,759)	(16,604)	(16,474)	(16,745)	(17,035)
EXPENDITURE:					
General Management	2,101	2,340	2,398	2,458	2,520
Special Management	1,116	1,144	1,173	1,202	1,232
Other Management	198	(68)	(128)	(197)	(275)
Bad Debt Provision	115	154	191	194	157
Responsive & Cyclical Repairs	2,141	2,218	2,330	2,448	2,602
Total Revenue Expenditure	5,672	5,788	5,964	6,106	6,237
Interest Paid	2,803	2,776	2,727	2,692	2,662
Interest Received	(16)	(111)	(112)	(73)	(59)
Depreciation	2,721	2,721	2,721	2,721	2,789
Net Operating Income	(5,579)	(5,430)	(5,173)	(5,298)	(5,407)
APPROPRIATIONS:					
Revenue Provision (HRACFR)	500	500	-	-	-
Revenue Contribution to Capital	5,605	4,326	7,276	7,492	4,323
Total Appropriations	6,105	4,826	7,276	7,492	4,323
ANNUAL CASHFLOW	526	(604)	2,103	2,194	(1,084)
Opening Balance	(7,536)	(7,010)	(7,614)	(5,511)	(3,317)
Closing Balance	(7,010)	(7,614)	(5,511)	(3,317)	(4,402)

Section 25 report on the robustness of estimates and adequacy of reserves

1. Background

- 1.1 Section 25 of the Local Government Act 2003 requires Councils, when setting its annual General Fund Budget and level of Council Tax, to take account of a report from its Section 151 Officer on the robustness of estimates and adequacy of reserves. This report fulfils that requirement for the setting of the Budget and Council Tax for 2017/18.
- 1.2 This is to ensure that when deciding on its Budget for a financial year, Members are made aware of any issues of risk and uncertainty, or any other concerns by the Chief Financial Officer (CFO). The local authority is also expected to ensure that its budget provides for a prudent level of reserves to be maintained.
- 1.3 The CFO has assessed that the minimum safe contingency level of unearmarked General Fund working balance/general reserve is £1.2m (the same figure as 2016/17).
- 1.4 Section 26 of the Act empowers the Secretary of State to set a minimum level of reserves for which a local authority must provide in setting its budget. Section 26 would only be invoked as a fallback in circumstances in which a local authority does not act prudently, disregards the advice of its CFO and is heading for financial difficulty. The Section 151 Officer and Members, therefore have a responsibility to ensure in considering the Budget that:
- It is realistic and achievable and that appropriate arrangements have been adopted in formulating it
 - It is based on clearly understood and sound assumptions and links to the delivery of the Council's strategic priorities
 - It includes an appropriate statement on the use of reserves and the adequacy of these.

2. Basis of Advice for Section 25 Report

- 2.1 In forming the advice for this year's Section 25 report, the CFO has considered the following:
- The requirement established in the Council's Medium Term Financial Strategy (MTFS) to ensure that a safe contingency level of reserves is maintained
 - The degree to which the Council's financial plans are aligned to the Council's statutory obligations, local priorities and policy objectives
 - The adequacy of the information systems underpinning the Council's financial management processes
 - Risks associated with the Council's activities, as identified within the Significant Business Risks Register

- The level of earmarked reserves and unearmarked reserves within the General Fund and the degree to which uncertainties exist within the proposed 2017/18 budget.

3. Robustness of Estimates

3.1 In terms of the overall approach to financial planning and setting the budget, the following aspects increase confidence in the robustness of estimates:

- Cost pressures and variations in key areas of income and expenditure have been carefully considered and reflected in the Budget
- Key assumptions have been made and updated during the Budget process to reflect the changing economic position and latest information
- Existing and new risks and uncertainties have been identified and carefully considered
- Detailed scrutiny, review and challenge of budgets by finance officers, Assistant Directors and Corporate Managers
- The Scrutiny Committee has reviewed the proposed Budget for 2017/18 and their views are provided with the Budget report.

3.2 No Budget can, however, be completely free from risk and these are still prevalent in the ongoing financial climate. Babergh's integration and transformation plans (with Mid Suffolk) also require assumptions to be made. This means that the Budget will always have a certain amount of uncertainty. The following are the main areas identified:

- **Government Funding** - The Council's funding now includes a reliance on business rates income and other 'incentivised' funding such as the New Homes Bonus. Councils currently retain 50% of the business rates that are collected, this will increase to 100% from 2020 along with devolved responsibilities, the details of which are still to be announced. The risks of bad debts and other losses on collection as well as the impact of rating appeals and revaluation from April 2017 may affect the Council's income. An allowance has been made for these, but the actual amount of income could be higher or lower than this. The Council has included the amount reflected in the Government's 'baseline assessment', plus an element from being part of the Suffolk Pool in the 2017/18 Budget, but the actual amount of income could be lower - or higher (High Risk)
- **Welfare Reforms, Benefits and Council Tax Reductions** –The Budget for 2017/18 assumes that current caseloads will continue throughout next year. The impact of the introduction of Universal Credit on the Shared Revenues Partnership workload is still largely unknown. Further roll-out will take place during 2017/18. (Medium Risk)
- **Capital Financing Costs** - These are influenced by variable factors such as cash flow, variations in the capital programme, interest rates, availability of capital receipts and other sources of capital funding and borrowing/financing costs. (Medium Risk)

- **Income** - Whilst the Budget for 2017/18 has been prepared on the basis of trying to ensure that income estimates are realistic and achievable, with specific allowances for increased or reduced income on specific services, it is unknown as to how the economy and customer demand will fare during next year. Income has been included from the Capital Investment Fund following agreement by Council to establish the company structure, but the timing of investments in 2017/18 is still unknown. The amounts included in the Budget are therefore uncertain and variances may occur. (Medium Risk)
 - **Inflation and Other Cost Pressures** – Allowances for inflation have been made on some budgets including major contracts, where there is a contractual requirement to do so. (Low Risk)
- 3.3 Taking all of the above into consideration, the Section 151 Officer's opinion is that the Council's Budget and estimates are reasonable but cannot be absolutely robust, so a full assurance cannot be given that there will be no unforeseen adverse variances. This is an expected and acceptable situation for any organisation that is dealing with a large number of variables and going through a transformation programme. Also, the general economic situation continues to impact on expenditure and income. Provided that the minimum safe level of reserves is maintained, any variations arising as a result of lack of robustness in the estimates should be manageable.

4 Adequacy of Reserves

- 4.1 There is no available guidance on the minimum level of reserves that should be maintained. Each authority should determine a prudent level of reserves based upon their own circumstances, risk and uncertainties. Regard has been had to guidance that has been issued to CFO's and the risks and uncertainties faced.
- 4.2 The Medium Term Financial Strategy (MTFS) states that the Council is required to maintain adequate financial reserves to meet the needs of the authority. This is the General Reserve and provides a safe level of contingency.
- 4.3 The CFO's opinion is that the minimum level of unearmarked reserves should, for the time being, be maintained at the current level of £1.15m without increasing the risk to the Council. This represents 12% of the annual General Fund Budget, which is relatively low compared to a number of councils but is seen as acceptable, so no action is required as part of the 2017/18 Budget. This is partly based on the understanding that there are further sums available in earmarked reserves that will not be fully spent during 2017/18 as set out below.
- 4.4 Levels of earmarked reserves (excluding those relating to the Housing Revenue Account, but including the Transformation Fund) are forecast to be £3.7m as at 31 March 2018. The level of earmarked reserves as at the 31 March 2018 will depend on the extent to which the New Homes Bonus money that is transferred to the Transformation Fund is spent in 2017/18. The Transformation Fund is supporting the delivery of the Council's Joint Strategic Plan in 2017/18.

5. Background Documents

Local Government Act 2003; Guidance Note on Local Authority Reserves and Balances – CIPFA 2003; Medium Term Financial Strategy

Katherine Steel
Assistant Director, Corporate Resources
(Chief Financial Officer / Section 151 Officer)

Budget, Funding and Council Tax Requirements

1. The precept requirements of Parish / Town Councils must be aggregated with the requirement of this authority to arrive at an average Council Tax figure for the district / parish purposes. This figure however is totally hypothetical and will not be paid by any taxpayer (other than by coincidence). A schedule of the precept requirements from Parish / Town Councils will be reported to Council on 21 February.
2. The County and the Police and Crime Commissioner's precept requirements are added to this.
3. The legally required calculation is set out below:
 - 1) The General Fund Budget requirement for the District Council purposes in 2017/18 will be £153.86, based on an increase to Council Tax of 10p per week for a Band D property which is the equivalent to 3.4%. The Council plans to take advantage of the fact that it can raise council tax by £5 without the need for a referendum because it is in the lowest quartile nationally.
 - 2) The County Council precept requirement is still to be determined, but is likely to be £1,183.50 for a Band D property in 2017/18, an increase of 3%.
 - 3) The Police and Crime Commissioner's precept requirement is increasing by 1.97% to £176.85.
 - 4) At the time of preparing this report, not all Parish / Town Councils have supplied formal notification of their 2017/18 precept. These are highlighted in yellow at Appendix F. The final figures will be reported to Council.
4. Babergh is a billing authority and collects council tax and non-domestic rates on behalf of the other precepting authorities i.e. Suffolk County Council, Suffolk Police and Crime Commissioner and Parish / Town Councils. The dates that monies collected are paid over to the County Council, and the Police and Crime Commissioner ("precept dates") need to be formally agreed under Regulation 5(i) of the Local Authorities (Funds) (England) Regulations 1992.
5. Established practice is for payments to be made in 12 equal instalments on the 15th of each month or the next banking day if the 15th falls on a weekend or bank holiday. Accordingly the precept dates applicable for 2017/18 are expected to be as follows:

18 April 2017	15 May 2017	15 June 2017	17 July 2017
15 August 2017	15 September 2017	16 October 2017	15 November 2017
15 December 2017	15 January 2018	15 February 2018	15 March 2018

Budget and Council Tax Resolutions 2017/18

Summary of Budget 2017/18

	2017/18 Budget Requirement £	2017/18 Council Tax at Band D £	2016/17 Budget Requirement £
Babergh District Council			
General Fund Budget Requirement - District Council Purposes	7,852,508	241.70	8,089,663
Parish/Town Council Precepts (net of Council Tax Support Scheme grant)	2,546,886	78.39	2,423,167
	10,399,394	320.09	10,512,830
Settlement Funding from Government	(2,610,052)	(80.34)	(2,995,306)
Rural Services Delivery Grant	(181,970)	(5.60)	(80,000)
Transition Grant	(22,492)	(0.69)	(225,363)
Collection Fund Surplus	(39,750)	(1.22)	(22,492)
Babergh's basic amount under section 33 of the 1992 Local Government Act	7,545,130	232.24	7,189,669
LESS Parish/Town Council Precepts	(2,546,886)	(78.39)	(2,423,167)
Basic amount under s.34 of the 1992 Act for dwellings to which no special items relate	4,998,244	153.86	4,766,502
Suffolk County Council Precept Requirement	38,450,625	1,183.50	36,791,975
Suffolk Police and Crime Commissioner's Requirement	5,745,664	176.85	5,553,234
Basic amount for areas where there are no special items.	49,194,533	1,514.21	47,111,711

Council Tax Resolution 2017/18

1. It is a requirement for the billing authority to calculate a council tax requirement for the year as opposed to its budget requirement.
2. It be noted that the Council, as delegated to the Section 151 Officer, calculated the taxbase:
 - a) for the whole Council area as 32,488.91 and,
 - b) for dwellings in those parts of its area to which a Parish precept relates as further in Appendix F.
3. The council tax requirement for the Council's own purposes for 2017/18 (excluding Parish precepts) is £4,998,244.
4. That the following amounts be calculated for the year 2017/18 in accordance with Sections 31 to 36 of the Act:

a)	55,493,725	Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A)(2) of the Act taking into account all precepts issued to it by Parish Councils (gross expenditure)
b)	(47,948,095)	Being the aggregate of the amounts which the Council estimates for items set out in Section 31(A)(3) of the Act (gross income)
c)	7,545,130	Being the amount by which the aggregate at 4(a) above exceeds the aggregate at 4(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its council tax requirement for the year. (Item R in the formula in Section 31A(4) of the Act) (net expenditure)
d)	232.24	Being the amount at 4(c) above (item R) all divided by item T (2 above), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its council tax for the year (including Parish precepts) (average council tax)
e)	2,546,886	Being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per Appendix F)
f)	153.86	Being the amount at 4(d) above less the result given by dividing the amount at 4(e) above by item T (1(a) above) calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its council tax for the year for dwellings in those parts of its area to which no Parish precept relates (basic council tax)

5. To note that Suffolk County Council and the Police and Crime Commissioner have issued precepts to the Council in accordance with section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in Section 7 below.
6. That the Council in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in

the table below and further in Appendix F as the amounts of council tax for 2017/18 for each part of its area and for each of the categories of dwellings.

7. Since Strategy Committee on 9 February 2017, the precept levels of other precepting bodies have been received. These are detailed below;

a) Suffolk County Council

Suffolk County Council met on 9 February 2017 and set their precept at £38,450,625, this includes an adjustment for the Collection Fund contribution of £203,405. This results in a Band D council tax of £1,183.50.

b) Suffolk Police and Crime Commissioner

The Police and Crime Commissioner has set their precept at £5,745,664, adjusted by a Collection Fund contribution of £30,700. This results in a Band D council tax of £176.85

c) Babergh District Council

The General Fund council tax requirement for Babergh District Council is based on an increase in council tax from £148.86 to £153.86 for a Band D property.

d) Aggregated council tax requirement

The aggregated council tax requirement for Suffolk County Council, Suffolk Police and Crime Commissioner and Babergh District Council results in a Band D council tax of £1,514.21.

	Suffolk County Council	Police and Crime Commissioner	Babergh District Council	Aggregated Council Tax requirement
Valuation Bands	£	£	£	£
A	789.00	117.90	102.57	1,009.47
B	920.50	137.55	119.67	1,177.72
C	1,052.00	157.20	136.76	1,345.96
D	1,183.50	176.85	153.86	1,514.21
E	1,446.50	216.15	188.05	1,850.70
F	1,709.50	255.45	222.24	2,187.19
G	1,972.50	294.75	256.43	2,523.68
H	2,367.00	353.70	307.72	3,028.42

8. The Town and Parish Council Precepts for 2017/18 are detailed further in Appendix F and total £2,546,886. The increase in the average Band D for Town and Parish Councils is 3.6% and results in an average Band D council tax figure of £78.39 for 2017/18.

Appendix F

Council Taxbase for Parishes and District – 2017/18

Parish	COUNCIL TAX BASE		% Change	Parish	COUNCIL TAX BASE		% Change
	16/17	17/18			16/17	17/18	
Acton	612.98	628.19	2.42%	Holton St Mary	96.96	101.76	4.72%
Aldham	82.54	81.76	-0.95%	Kersey	181.25	183.47	1.21%
Alpheton	107.24	107.48	0.22%	Kettlebaston	36.57	38.81	5.77%
Erwarton	54.14	55.41	2.29%	Lavenham	843.76	859.10	1.79%
Assington	171.81	173.40	0.92%	Lawshall	360.46	361.05	0.16%
Belstead	86.88	87.35	0.54%	Layham	240.04	251.13	4.42%
Bentley	322.10	325.62	1.08%	Leavenheath	585.21	586.09	0.15%
Bildeston	359.70	368.27	2.33%	Lindsey	83.93	86.52	2.99%
Boxford	495.42	538.06	7.92%	Little Cornard	143.23	141.26	-1.39%
Boxted	55.84	52.78	-5.80%	Little Waldingfield	145.75	143.79	-1.36%
Brantham	855.78	862.77	0.81%	Little Wenham	20.62	19.71	-4.62%
Brent Eleigh	82.36	78.88	-4.41%	Long Melford	1,380.04	1,412.50	2.30%
Brettenham	120.17	124.18	3.23%	Milden	54.93	54.86	-0.13%
Bures St Mary	405.99	408.89	0.71%	Monks Eleigh	238.87	240.90	0.84%
Burstall	93.25	96.38	3.25%	Nayland with Wissington	509.77	516.15	1.24%
Capel St Mary	1,114.08	1,126.40	1.09%	Nedging with Naughton	162.89	171.68	5.12%
Chattisham	82.10	85.18	3.62%	Newton	205.36	208.13	1.33%
Chelmondiston	398.14	403.24	1.26%	Pinewood	1,408.28	1,419.39	0.78%
Chelsworth	84.82	84.27	-0.65%	Polstead	379.77	381.37	0.42%
Chilton	144.61	147.32	1.84%	Preston St Mary	95.01	100.12	5.10%
Cockfield	368.46	373.72	1.41%	Raydon	204.24	203.85	-0.19%
Copdock & Washbrook	420.80	427.57	1.58%	Semer	65.81	67.10	1.92%
East Bergholt	1,103.70	1,120.05	1.46%	Shelley	31.07	31.89	2.57%
Edwardstone	164.97	164.92	-0.03%	Shimpling	184.02	182.47	-0.85%
Elmsett	306.65	307.43	0.25%	Shotley	721.51	723.93	0.33%
Freston	55.05	55.37	0.58%	Somerton	40.32	41.42	2.66%
Glemsford	1,212.64	1,229.10	1.34%	Sproughton	544.48	556.23	2.11%
Great Cornard	2,614.62	2,694.20	2.95%	Stanstead	146.74	148.84	1.41%
Great Waldingfield	601.82	607.09	0.87%	Stoke by Nayland	294.72	296.53	0.61%
Great Wenham	56.36	56.86	0.88%	Stratford St Mary	313.16	319.04	1.84%
Groton	125.19	127.69	1.96%	Stutton	330.92	331.07	0.05%
Hadleigh	2,784.30	2,824.57	1.43%	Sudbury	4,144.38	4,167.38	0.55%
Harkstead	111.95	117.33	4.59%	Tattingstone	222.40	221.13	-0.57%
Hartest	224.47	226.98	1.11%	Thorpe Morieux	108.88	113.86	4.37%
Higham	72.97	75.67	3.57%	Wattisham	43.79	43.63	-0.37%
Hintlesham	236.22	240.27	1.69%	Whatfield	121.36	139.42	12.95%
Hitcham	291.48	294.46	1.01%	Wherstead	111.90	114.38	2.17%
Holbrook	638.91	630.01	-1.41%	Woolverstone	97.12	99.83	2.71%
				32,020.03	32,488.91	1.44%	

Appendix F

Precepts and Council Tax Band D for Parishes

Parish	2016/17 Parish Precept	Tax Base	Council Tax Band D	2017/18 Parish Precept	Tax Base	Council Tax Band D	Increase / Decrease (-)
	£		£	£		£	£
Acton	44,822.58	612.98	73.12	45,000.00	628.19	71.63	-1.49
Aldham	1,144.00	82.54	13.86	1,210.00	81.76	14.80	0.94
Alpheton	2,989.00	107.24	27.87	3,091.00	107.48	28.76	0.89
Erwarton	-	54.14	-	-	55.41	-	0.00
Assington	7,568.00	171.81	44.05	7,800.00	173.40	44.98	0.93
Belstead	7,000.00	86.88	80.57	7,000.00	87.35	80.14	-0.43
Bentley	14,000.00	322.10	43.46	14,500.00	325.62	44.53	1.07
Bildeston	19,625.00	359.70	54.56	21,095.00	368.27	57.28	2.72
Boxford	33,847.00	495.42	68.32	37,127.00	538.06	69.00	0.68
Boxted	400.00	55.84	7.16	400.00	52.78	7.58	0.42
Brantham	43,260.00	855.78	50.55	44,485.00	862.77	51.56	1.01
Brent Eleigh	2,000.00	82.36	24.28	2,100.00	78.88	26.62	2.34
Brettenham	4,150.00	120.17	34.53	4,290.00	124.18	34.55	0.01
Bures St Mary	26,435.00	405.99	65.11	26,435.00	408.89	64.65	-0.46
Burstall	4,456.00	93.25	47.79	4,545.12	96.38	47.16	-0.63
Capel St Mary	81,002.00	1,114.08	72.71	83,113.00	1,126.40	73.79	1.08
Chattisham	1,512.68	82.10	18.42	1,565.67	85.18	18.38	-0.04
Chelmondiston	24,430.00	398.14	61.36	24,430.00	403.24	60.58	-0.78
Chelworth	900.00	84.82	10.61	900.00	84.27	10.68	0.07
Chilton	7,579.00	144.61	52.41	7,721.00	147.32	52.41	-0.00
Cockfield	32,000.00	368.46	86.85	33,432.00	373.72	89.46	2.61
Copdock & Washbrook	23,333.30	420.80	55.45	24,032.00	427.57	56.21	0.76
East Bergholt	85,000.00	1,103.70	77.01	124,000.00	1,120.05	110.71	33.70
Edwardstone	5,625.00	164.97	34.10	5,625.00	164.92	34.11	0.01
Elmsett	9,700.00	306.65	31.63	10,000.00	307.43	32.53	0.90
Freston	800.00	55.05	14.53	800.00	55.37	14.45	-0.08
Glemsford	90,441.00	1,212.64	74.58	92,159.00	1,229.10	74.98	0.40
Great Cornard	197,639.00	2,614.62	75.59	207,727.00	2,694.20	77.10	1.51
Great Waldingfield	45,060.00	601.82	74.87	45,450.00	607.09	74.87	-0.01
Great Wenham	-	56.36	-	-	56.86	-	0.00
Groton	4,149.00	125.19	33.14	4,149.00	127.69	32.49	-0.65
Hadleigh	294,364.00	2,784.30	105.72	312,990.00	2,824.57	110.81	5.09
Harkstead	2,500.00	111.95	22.33	2,500.00	117.33	21.31	-1.02
Hartest	10,589.00	224.47	47.17	10,921.00	226.98	48.11	0.94
Higham	-	72.97	-	-	75.67	-	0.00
Hintlesham	4,352.32	236.22	18.42	4,416.33	240.27	18.38	-0.04
Hitcham	6,550.00	291.48	22.47	6,550.00	294.46	22.24	-0.23
Holbrook	24,000.00	638.91	37.56	25,000.00	630.01	39.68	2.12
Holton St Mary	4,590.00	96.96	47.34	4,722.00	101.76	46.40	-0.94

Appendix F

Precepts and Council Tax Band D for Parishes

Parish	2016/17 Parish Precept	Tax Base	Council Tax Band D	2017/18 Parish Precept	Tax Base	Council Tax Band D	Increase / Decrease (-)
	£		£	£		£	£
Kersey	6,786.00	181.25	37.44	7,340.00	183.47	40.01	2.57
Kettlebaston	1,050.00	36.57	28.71	2,200.00	38.81	56.69	27.97
Lavenham	68,000.00	843.76	80.59	69,000.00	859.10	80.32	-0.28
Lawshall	7,624.00	360.46	21.15	7,853.00	361.05	21.75	0.60
Layham	10,000.00	240.04	41.66	10,500.00	251.13	41.81	0.15
Leavenheath	19,084.00	585.21	32.61	19,494.00	586.09	33.26	0.65
Lindsey	2,221.00	83.93	26.46	2,720.00	86.52	31.44	4.98
Little Comard	5,000.00	143.23	34.91	4,931.38	141.26	34.91	0.00
Little Waldingfield	8,000.00	145.75	54.89	8,250.00	143.79	57.38	2.49
Little Wenham	-	20.62	-	-	19.71	-	0.00
Long Melford	119,843.88	1,380.04	86.84	122,281.88	1,412.50	86.57	-0.27
Milden	907.15	54.93	16.51	925.29	54.86	16.87	0.35
Monks Eleigh	17,621.00	238.87	73.77	17,713.00	240.90	73.53	-0.24
Nayland with Wissington	32,646.00	509.77	64.04	33,682.00	516.15	65.26	1.22
Nedging with Naughton	4,650.00	162.89	28.55	4,922.00	171.68	28.67	0.12
Newton	9,380.00	205.36	45.68	10,000.00	208.13	48.05	2.37
Pinewood	135,081.79	1,408.28	95.92	141,835.88	1,419.39	99.93	4.01
Polstead	18,210.00	379.77	47.95	18,286.00	381.37	47.95	-0.00
Preston St Mary	4,300.00	95.01	45.26	4,700.00	100.12	46.94	1.69
Raydon	15,400.00	204.24	75.40	15,400.00	203.85	75.55	0.14
Semer	800.00	65.81	12.16	800.00	67.10	11.92	-0.23
Shelley	-	31.07	-	-	31.89	-	0.00
Shimpling	6,762.60	184.02	36.75	7,001.32	182.47	38.37	1.62
Shotley	55,955.00	721.51	77.55	57,172.00	723.93	78.97	1.42
Somerton	420.00	40.32	10.42	420.00	41.42	10.14	-0.28
Sproughton	49,110.00	544.48	90.20	50,139.00	556.23	90.14	-0.06
Stanstead	8,160.00	146.74	55.61	8,322.00	148.84	55.91	0.30
Stoke by Nayland	11,750.00	294.72	39.87	12,100.00	296.53	40.81	0.94
Stratford St Mary	15,800.00	313.16	50.45	15,800.00	319.04	49.52	-0.93
Stutton	11,600.00	330.92	35.05	11,120.00	331.07	33.59	-1.47
Sudbury	588,212.00	4,144.38	141.93	609,221.00	4,167.38	146.19	4.26
Tattingstone	9,180.00	222.40	41.28	9,650.00	221.13	43.64	2.36
Thorpe Morieux	1,800.00	108.88	16.53	1,800.00	113.86	15.81	-0.72
Wattisham	1,500.00	43.79	34.25	1,525.00	43.63	34.95	0.70
Whatfield	3,231.00	121.36	26.62	3,231.00	139.42	23.17	-3.45
Wherstead	2,650.00	111.90	23.68	2,650.00	114.38	23.17	-0.51
Woolverstone	2,619.00	97.12	26.97	2,619.00	99.83	26.23	-0.73
Total	2,423,167.30	32,020.03	75.68	2,546,885.87	32,488.91	78.39	2.72

Appendix F

Precept for each banding by Parish

	Valuation Bands							
	A	B	C	D	E	F	G	H
Babergh District Council	102.57	119.67	136.76	153.86	188.05	222.24	256.43	307.72
Suffolk County Council	789.00	920.50	1,052.00	1,183.50	1,446.50	1,709.50	1,972.50	2,367.00
Police and Crime Commissioner	117.90	137.55	157.20	176.85	216.15	255.45	294.75	353.70
Aggregate of Council Tax Requirements	1,009.47	1,177.72	1,345.96	1,514.21	1,850.70	2,187.19	2,523.68	3,028.42
Parish	Total Amount of Council Tax for 2017/18							
	6/9 ths	7/9 ths	8/9 ths		11/9 ths	13/9 ths	15/9 ths	18/9 ths
	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Acton	1,057.23	1,233.43	1,409.64	1,585.84	1,938.25	2,290.66	2,643.07	3,171.68
Aldham	1,019.34	1,189.23	1,359.12	1,529.01	1,868.79	2,208.57	2,548.35	3,058.02
Alpheton	1,028.65	1,200.09	1,371.53	1,542.97	1,885.85	2,228.73	2,571.62	3,085.94
Erwarton	1,009.47	1,177.72	1,345.96	1,514.21	1,850.70	2,187.19	2,523.68	3,028.42
Assington	1,039.46	1,212.70	1,385.95	1,559.19	1,905.68	2,252.16	2,598.65	3,118.38
Belstead	1,062.90	1,240.05	1,417.20	1,594.35	1,948.65	2,302.95	2,657.25	3,188.70
Bentley	1,039.16	1,212.35	1,385.55	1,558.74	1,905.13	2,251.51	2,597.90	3,117.48
Bildeston	1,047.66	1,222.27	1,396.88	1,571.49	1,920.71	2,269.93	2,619.15	3,142.98
Boxford	1,055.47	1,231.39	1,407.30	1,583.21	1,935.03	2,286.86	2,638.68	3,166.42
Boxted	1,014.53	1,183.61	1,352.70	1,521.79	1,859.97	2,198.14	2,536.32	3,043.58
Brantham	1,043.85	1,217.82	1,391.80	1,565.77	1,913.72	2,261.67	2,609.62	3,131.54
Brent Eleigh	1,027.22	1,198.42	1,369.63	1,540.83	1,883.24	2,225.64	2,568.05	3,081.66
Brettenham	1,032.51	1,204.59	1,376.68	1,548.76	1,892.93	2,237.10	2,581.27	3,097.52
Bures St Mary	1,052.57	1,228.00	1,403.43	1,578.86	1,929.72	2,280.58	2,631.43	3,157.72
Burstall	1,040.91	1,214.40	1,387.88	1,561.37	1,908.34	2,255.31	2,602.28	3,122.74
Capel St Mary	1,058.67	1,235.11	1,411.56	1,588.00	1,940.89	2,293.78	2,646.67	3,176.00
Chattisham	1,021.73	1,192.01	1,362.30	1,532.59	1,873.17	2,213.74	2,554.32	3,065.18
Chelmondiston	1,049.86	1,224.84	1,399.81	1,574.79	1,924.74	2,274.70	2,624.65	3,149.58
Chelsworth	1,016.59	1,186.03	1,355.46	1,524.89	1,863.75	2,202.62	2,541.48	3,049.78
Chilton	1,044.41	1,218.48	1,392.55	1,566.62	1,914.76	2,262.90	2,611.03	3,133.24
Cockfield	1,069.11	1,247.30	1,425.48	1,603.67	1,960.04	2,316.41	2,672.78	3,207.34
Copdock & Washbrook	1,046.95	1,221.44	1,395.93	1,570.42	1,919.40	2,268.38	2,617.37	3,140.84
East Bergholt	1,083.28	1,263.83	1,444.37	1,624.92	1,986.01	2,347.11	2,708.20	3,249.84
Edwardstone	1,032.21	1,204.25	1,376.28	1,548.32	1,892.39	2,236.46	2,580.53	3,096.64
Elmsett	1,031.16	1,203.02	1,374.88	1,546.74	1,890.46	2,234.18	2,577.90	3,093.48
Freston	1,019.11	1,188.96	1,358.81	1,528.66	1,868.36	2,208.06	2,547.77	3,057.32
Glemsford	1,059.46	1,236.04	1,412.61	1,589.19	1,942.34	2,295.50	2,648.65	3,178.38
Great Cornard	1,060.87	1,237.69	1,414.50	1,591.31	1,944.93	2,298.56	2,652.18	3,182.62
Great Waldingfield	1,059.39	1,235.95	1,412.52	1,589.08	1,942.21	2,295.34	2,648.47	3,178.16
Great Wenham	1,009.47	1,177.72	1,345.96	1,514.21	1,850.70	2,187.19	2,523.68	3,028.42
Groton	1,031.13	1,202.99	1,374.84	1,546.70	1,890.41	2,234.12	2,577.83	3,093.40
Hadleigh	1,083.35	1,263.90	1,444.46	1,625.02	1,986.14	2,347.25	2,708.37	3,250.04
Harkstead	1,023.68	1,194.29	1,364.91	1,535.52	1,876.75	2,217.97	2,559.20	3,071.04
Hartest	1,041.55	1,215.14	1,388.73	1,562.32	1,909.50	2,256.68	2,603.87	3,124.64
Higham	1,009.47	1,177.72	1,345.96	1,514.21	1,850.70	2,187.19	2,523.68	3,028.42
Hintlesham	1,021.73	1,192.01	1,362.30	1,532.59	1,873.17	2,213.74	2,554.32	3,065.18
Hitcham	1,024.30	1,195.02	1,365.73	1,536.45	1,877.88	2,219.32	2,560.75	3,072.90
Holbrook	1,035.93	1,208.58	1,381.24	1,553.89	1,899.20	2,244.51	2,589.82	3,107.78

Appendix F

Precept for each banding by Parish

	Valuation Bands							
	A	B	C	D	E	F	G	H
Babergh District Council	102.57	119.67	136.76	153.86	188.05	222.24	256.43	307.72
Suffolk County Council	789.00	920.50	1,052.00	1,183.50	1,446.50	1,709.50	1,972.50	2,367.00
Police and Crime Commissioner	117.90	137.55	157.20	176.85	216.15	255.45	294.75	353.70
Aggregate of Council Tax Requirements	1,009.47	1,177.72	1,345.96	1,514.21	1,850.70	2,187.19	2,523.68	3,028.42
Holton St Mary	1,040.41	1,213.81	1,387.21	1,560.61	1,907.41	2,254.21	2,601.02	3,121.22
Kersey	1,036.14	1,208.83	1,381.52	1,554.21	1,899.59	2,244.97	2,590.35	3,108.42
Kettlebaston	1,047.27	1,221.81	1,396.36	1,570.90	1,919.99	2,269.08	2,618.17	3,141.80
Lavenham	1,063.02	1,240.19	1,417.36	1,594.53	1,948.87	2,303.21	2,657.55	3,189.06
Lawshall	1,023.97	1,194.64	1,365.30	1,535.96	1,877.28	2,218.61	2,559.93	3,071.92
Layham	1,037.35	1,210.24	1,383.13	1,556.02	1,901.80	2,247.58	2,593.37	3,112.04
Leavenheath	1,031.65	1,203.59	1,375.53	1,547.47	1,891.35	2,235.23	2,579.12	3,094.94
Lindsey	1,030.43	1,202.17	1,373.91	1,545.65	1,889.13	2,232.61	2,576.08	3,091.30
Little Cornard	1,032.75	1,204.87	1,377.00	1,549.12	1,893.37	2,237.62	2,581.87	3,098.24
Little Waldingfield	1,047.73	1,222.35	1,396.97	1,571.59	1,920.83	2,270.07	2,619.32	3,143.18
Little Wenham	1,009.47	1,177.72	1,345.96	1,514.21	1,850.70	2,187.19	2,523.68	3,028.42
Long Melford	1,067.19	1,245.05	1,422.92	1,600.78	1,956.51	2,312.24	2,667.97	3,201.56
Milden	1,020.72	1,190.84	1,360.96	1,531.08	1,871.32	2,211.56	2,551.80	3,062.16
Monks Eleigh	1,058.49	1,234.91	1,411.32	1,587.74	1,940.57	2,293.40	2,646.23	3,175.48
Nayland with Wissington	1,052.98	1,228.48	1,403.97	1,579.47	1,930.46	2,281.46	2,632.45	3,158.94
Nedging with Naughton	1,028.59	1,200.02	1,371.45	1,542.88	1,885.74	2,228.60	2,571.47	3,085.76
Newton	1,041.51	1,215.09	1,388.68	1,562.26	1,909.43	2,256.60	2,603.77	3,124.52
Pinewood	1,076.09	1,255.44	1,434.79	1,614.14	1,972.84	2,331.54	2,690.23	3,228.28
Polstead	1,041.44	1,215.01	1,388.59	1,562.16	1,909.31	2,256.45	2,603.60	3,124.32
Preston St Mary	1,040.77	1,214.23	1,387.69	1,561.15	1,908.07	2,254.99	2,601.92	3,122.30
Raydon	1,059.84	1,236.48	1,413.12	1,589.76	1,943.04	2,296.32	2,649.60	3,179.52
Semer	1,017.42	1,186.99	1,356.56	1,526.13	1,865.27	2,204.41	2,543.55	3,052.26
Shelley	1,009.47	1,177.72	1,345.96	1,514.21	1,850.70	2,187.19	2,523.68	3,028.42
Shimpling	1,035.05	1,207.56	1,380.07	1,552.58	1,897.60	2,242.62	2,587.63	3,105.16
Shotley	1,062.12	1,239.14	1,416.16	1,593.18	1,947.22	2,301.26	2,655.30	3,186.36
Somerton	1,016.23	1,185.61	1,354.98	1,524.35	1,863.09	2,201.84	2,540.58	3,048.70
Sproughton	1,069.57	1,247.83	1,426.09	1,604.35	1,960.87	2,317.39	2,673.92	3,208.70
Stanstead	1,046.75	1,221.20	1,395.66	1,570.12	1,919.04	2,267.95	2,616.87	3,140.24
Stoke by Nayland	1,036.68	1,209.46	1,382.24	1,555.02	1,900.58	2,246.14	2,591.70	3,110.04
Stratford St Mary	1,042.49	1,216.23	1,389.98	1,563.73	1,911.23	2,258.72	2,606.22	3,127.46
Stutton	1,031.87	1,203.84	1,375.82	1,547.80	1,891.76	2,235.71	2,579.67	3,095.60
Sudbury	1,106.93	1,291.42	1,475.91	1,660.40	2,029.38	2,398.36	2,767.33	3,320.80
Tattingstone	1,038.57	1,211.66	1,384.76	1,557.85	1,904.04	2,250.23	2,596.42	3,115.70
Thorpe Morieux	1,020.01	1,190.02	1,360.02	1,530.02	1,870.02	2,210.03	2,550.03	3,060.04
Wattisham	1,032.77	1,204.90	1,377.03	1,549.16	1,893.42	2,237.68	2,581.93	3,098.32
Whatfield	1,024.92	1,195.74	1,366.56	1,537.38	1,879.02	2,220.66	2,562.30	3,074.76
Wherstead	1,024.92	1,195.74	1,366.56	1,537.38	1,879.02	2,220.66	2,562.30	3,074.76
Woolverstone	1,026.96	1,198.12	1,369.28	1,540.44	1,882.76	2,225.08	2,567.40	3,080.88