

# Cumbria Police Authority

19 January 2010  
Agenda Item 7(b)

## **Budget 2010-11 and Financial Forecasts 2011-12 to 2013-14 Report of the Treasurer**

### **1. Introduction**

1.1 This report needs to be read in conjunction with the Revenue and Capital budget reports tabled by the Chief Constable. I will submit a full and comprehensive Budget Report for consideration at the meeting on 17 February, whilst this report addresses only those issues considered necessary to the understanding of the impact of decisions to be made in February.

#### **Recommendation**

1.2 Members are asked to receive this report and the attached appendices and having considered this and also the reports of the Chief Constable, decide whether they wish to give any further guidance to officers in completing final budget proposals and reports for consideration by the Authority on 17 February.

### **2. Revised Budget Spending 2009-10.**

2.1 Regular reports have been submitted to the Governance Committee during the year reporting on variations in expenditure. The latest position summarised in the Chief Constable's report anticipates revised revenue spending in 2009-10 of just under £99.8m – with a proposal that the £500k of savings together with £373k of previous year savings be recycled in support of the 2010-11 budget. This will help avoid the need to make a higher level of saving than would otherwise be necessary if the 2010-11 budget was dependent only on the grant increase and the restricted council tax increase of 3% which the Authority has adopted for 2010-11 in its Medium Term Financial Strategy. The principle of recycling these savings to a 'Devolved Budget Reserve' in this way is fully supported and was adopted as part of the budget setting for the 2009-10 budget, but will require the specific approval of the Authority.

### **3. 2010-11 Grant Settlement**

3.1 The Final Grant Settlement for 2010-11 will not be published until later in January. But given there have been no previous changes to any of the figures adopted for the first two years of the three-year settlement originally published in January 2008, we can be reasonably confident that

again there will be no overall changes, either nationally or for Cumbria. Cumbria will receive formula grant of £68.879m in 2010-11- of which £12.828m is 'grant protection.'

3.2 Similarly, the Home Office specific and special grants are confidently expected to remain unchanged from those reported in December. Importantly, the capital grants and supported borrowings which were considered to be under threat, have now been confirmed at the same levels as for the previous two years, albeit with a reminder that even under the 2008-09 pre-budget report, there was a recognition that capital grants would not be sustained at those levels into the next spending round. The Chief Constable has assumed a 25% reduction in ongoing capital grant, from £1.100m to £875k pa going forward from 2011-12. If, for example, the reduction in capital grant were to be 50%, then the exposure to find additional savings, increase borrowings or to reduce the ongoing capital programme, is £225k pa.

#### **4. Revenue Budget Options 2010-11**

4.1 The Chief Constable has prepared his budget proposals in line with the Authority's previously adopted MTF strategy based on restricting the 2010-11 council tax increase to 3%. As reflected in the Chief Constable's report, for initial planning purposes, this is expected to support a budget of £102.925m. However, this figure cannot be finally determined until all tax base and council tax surpluses and deficits are notified by the District Council 'billing authorities' and which are expected by the end of January. In consequence the final budget figure (or council tax increase) could be subject to fine tuning as was the case in the current year. The potential for an aggregate deficit on the 2009-10 collection funds, (as was the case for the first time in respect of 2008-09) remains the case. With five out of the six Districts still to declare their position, I am still assuming an overall deficit of £100k as the basis of my forecast. At this stage, the budget option is framed on the 2009-10 tax base rounded down from 176,253 to 176,100. An amount of £180,000 is provided as a revenue contribution to maintain the General Reserve free balance. The events of the past two years serve as a stark reminder of the scale of risk to any large organisation from simply being 'in business' from which Public Authorities are not immune and against which the General Reserve provides an essential safeguard.

4.2 For 2010-11 scope has been found to make ongoing budget and efficiency savings totalling £0.976m (increasing to £1.036m in future years) and non-recurring savings of £1.211m together totalling £2.187m and detailed in the Chief Constable's report. When taken together with the two amounts of £0.500m and £0.373m proposed to be released from the Devolved Budget Reserve contributed from savings in 2009-10 and the previous year. This produces total savings of £3.060m and after offsetting two items of growth totalling £0.140m this is sufficient to produce a

balanced budget for 2010-11 but does not address the savings requirements in the outlook period beyond.

4.3 The budget option constrained to a 3% tax increase is compared against the 2009-10 budget and the 'continuation/commitments budget for 2010-11 as follows:

Basis	Net Budget Requirement	Budget Increase		Council Tax Band 'D'	Increase in Council Tax Over Prior Year	
	£m	£m	%	£.p	£.p	%
2009-10 Approved	100.300	2.905	(3.0)	188.25	8.79	(4.9)
Continuation/Commitments Budget 2010-11	105.855	5.555	(5.4)	210.53	22.28	(11.8)
<b>2010-11 Budget Proposal</b>						
Restricted increase council tax - 3.0%	102.925	2.625	(2.6)	193.90	5.65	(3.0)

## 5. Capital Strategy

5.1 The Chief Constable has tabled a comprehensive report detailing the proposed capital strategy to 2014-15 and the funding proposals have been agreed with myself. A summary of the expenditure and proposed funding is as follows:

	2009-10 £'000	2010-11 £'000	2011-12 £'000	2012-13 £'000	2013-14 £'000	2014-15 £'000	Total £'000
<b>Capital Expenditure</b>							
Existing Schemes	6,771	6,052	568	175	0	0	13,566
Proposed Schemes 2010-11	0	2,686	2,555	2,415	2,475	2,375	12,506
	<b>6,771</b>	<b>8,738</b>	<b>3,123</b>	<b>2,590</b>	<b>2,475</b>	<b>2,375</b>	<b>26,072</b>
<b>Financing</b>							
Capital Grants	5,162	2,713	845	845	845	845	11,255
Capital Receipts	142	0	0	0	0	0	142
Revenue Contributions to Capital	957	1,200	1,200	1,200	1,200	1,200	6,957
Capital Reserve	61	2,504	578	545	430	330	4,448
Borrowing	449	2,321	500	0	0	0	3,270
	<b>6,771</b>	<b>8,738</b>	<b>3,123</b>	<b>2,590</b>	<b>2,475</b>	<b>2,375</b>	<b>26,072</b>

The capital strategy is subject to a robust business planning and appraisal processes applied to all capital schemes put forward for adoption when presenting the budget. Summaries of business cases, where developed,

will be attached as appendices to the final capital report, and such schemes are to be treated as 'firm'.

5.2 In cases where schemes have not yet been sufficiently developed to meet the business case 'indicative' estimates are put forward for capital budget purposes and are to be supported by outline business cases. When the business case and performance criteria is completed, schemes will be resubmitted to the Authority later in the year for approval to commence. Approval will be sought for schemes which are grouped as 'firm' to commence immediately following budget approval.

5.3 In addition, to the capital programme which the Authority is being asked to approve, a number of potential capital schemes now totalling £11.470m have previously been identified and supported 'in principle' by the Authority and which the Chief Constable would wish to proceed with in due course. These schemes will be submitted for consideration in future years when they will be subject to a full evaluation of the business case **and** confirmation of the funding capacity within the strictures of the Prudential Code and the Authority's budget position. Only then will the Authority will be asked to give formal approval to the schemes being advanced for inclusion in the forward capital programme.

5.6 **Ongoing costs** arising from the existing and proposed new start Capital Schemes over the outlook period are set out in the Chief Constable's report and are incorporated in the medium term financial plan and reflected in the required savings targets. The Chief Constable's report includes a separate note of the additional revenue impact of subsequently including the *potential capital schemes*, which will need to be matched by a corresponding increase in the savings target over the outlook period.

## 6 Medium Term Financial Forecast

6.1 The Medium Term Financial Forecast remains an essential tool in enabling and supporting robust financial and business planning for the Authority and the Constabulary. It incorporates over a forward period of at least three years, the estimated financial impact of known changes in the anticipated income and expenditure arising from inflation, committed decisions and other changes, as well as the estimated impact of changes in the business structure, processes and capital infrastructure of the organisation over the projected period. Its importance is to serve as a financial compass and provide as accurate a direction of travel so as to provide a sound basis for the financial and business decisions to be taken by the Authority and Constabulary.

6.2 The Authority's MTFF adopted in February 2009 and updated in June, has over the past two years, exposed an increasing requirement to make major 'budget' savings beyond the levels initially envisaged as being encompassed within the efficiency target of 3%. This is now compounded by the greater restraint anticipated on public service expenditure in the

next CSR period from 2011-12. This was echoed in the recent Home Office white paper which signalled a requirement to achieve £545m of actual savings and a further £500m in efficiencies within the policing service. It is estimated that Cumbria's share of the combined figure is approximately £8m, very similar in fact to the savings requirement of £7.5m over the outlook period adopted within the MTFF in June 2009. Based on the Chief Constable's budget proposals for 2010-11 the anticipated levels of savings required in the outlook period beyond, is as follows, depending very much on the level of council tax increase franked by government as acceptable:

<b>Cumulative Savings required to sustain 2010-11 revenue budget proposal in future years, including identified increments of growth beyond 2010-11:</b> (savings found in first year reduce or eliminate savings needed in later years)				
<i>Excluding Revenue effect of future potential capital schemes</i>	2010-11	2011-12	2012-13	2013-14
	£000	£000	£000	£000
<i>Current 2009 MTFF Assumptions</i>	3,784	5,280	5,928	7,374
<i>Impact of 2010-11 Budget Proposal on future years</i>				
<i>1.0% council-tax increase</i>		5,372	5,242	6,230
<i>2.0% council-tax increase</i>		5,030	4,547	5,170
<i>2.5% council-tax increase</i>		4,858	4,197	4,632
<i>3.0% council-tax increase</i>		4,688	3,846	4,088

6.3 Importantly, as set out in his report, the Chief Constable proposes that he will start to implement the strategies arising from a series of strategic reviews undertaken during the current year. These will have the aim of matching the Constabulary structure to a sustainable budget intended to meet the need for continued constraint in tax increases within the limits set by the Authority and required by ministers. They will also be targeted so as to continue to deliver sustainable policing to national policies whilst maintaining local excellence in respect of targets and standards to be agreed by the Police Authority.

## **7. 'A year of Transition.'**

7.1 Members will recall that when approving the 2009-10 budget, it was described as 'A One-Year Budget – a Year of Change.' It was acknowledged that the budget level being approved for 2009-10 was not sustainable, being heavily dependent on the 'one off' use of reserves and prior year savings. It was intended to be a year of transition in which the outcome of the strategic reviews would start to deliver the first tranche of savings with the target being £1.7m for 2010-11 and £2.2m by 2013-14. These targets were subsequently raised to £2.8m and £7.4m respectively when the MTFF was updated and approved by the Authority at its June meeting. The fortuitous means by which the 2010-11 budget can be balanced provides a further extension to the implementation of the strategic reviews, but does not diminish their requirement with savings in

the range of £4.7m to £5.4m required for 2011-12 and £4.1m to £6.2m by 2013-14.

## **8. Ministerial Advice and Guidance on Council tax increases**

8.1 The Government has re-stated its policy for 2010-11 that council tax increases should continue to be constrained, with a target of 'lower than this year's average of 3%.' A copy of the letter from the Minister for Local Government to all Council Leaders and to Chairmen of Police (and Fire) Authorities is attached.

8.2 On 06<sup>th</sup> January, there was a parliamentary debate, in which Paul Trusell (MP for Pudsey) focussed attention on the budget position under the proposed grant settlement for 2010-11 of the West Yorkshire Police Authority. What was particularly interesting was the reply on behalf of government by Alan Campbell (Parliamentary Under-Secretary at the Home Office) in which he stated by way of conclusion:-

*"there will be sufficient funding in 2012-13 to enable police authorities to maintain current numbers of warranted police officers and police community support officers. It is not our view that areas will need to increase their precepts greatly. In fact we believe that the 3% figure is accurate and necessary, not just because it allows the police to continue to be funded properly in their areas, but because it protects council tax payers in general."*

8.3 What is potentially important here is perhaps the suggestion that precept increases of up to 3% may still be acceptable for capping purposes beyond 2010-11 compared to the original assumptions made in our MTFP that precept increase may have to reduce to the order of 1% in the period beyond 2010-11.

8.4 Members have been kept abreast of Ministers' interventions following the setting of 2009-10 council taxes when only two authorities, both police authorities, were subject to intervention. This followed the position in 2008-09 when 7 out of the 8 authorities where intervention occurred were police authorities. *The clear message is that Police Authorities are not to be 'exempted' from the capping regime.*

8.5 Cumbria has first hand experience of ministerial intervention, having had its 2004-05 budget 'nominated', albeit by the slimmest of margins – just £138,000 (1/6 of 1%) following a partially successful appeal. Cumbria currently has the fourth highest level of council tax at £188.25 compared to a weighted average of £158 for shire police authorities.

8.6 If an authority has its budget capped 'in year' (rather than 'nominated' for a lower threshold against the following year as happened to Cumbria in 2004-05) then it must also reimburse the costs to each of its district councils in rebilling for the reduced council tax – a cost for Cumbria which I estimate in the region of £300,000 to £350,000.

8.7 In my judgement the budget proposals being considered for 2010-11 should not run the risk of being capped, because the level of budget increase is just 2.6% and the proposed council tax increase is 3%. These compare to the thresholds of 4.0% (budget increase) and 5% (council tax increase) adopted retrospectively by ministers in respect of the current year.

## **9. Treasurer's Statement**

9.1 Section 25 of the Local Government Act 2003 requires that the Chief Financial Officer (for Cumbria Police Authority this is the Treasurer) must report to the Authority when making its statutory calculations required to determine its Precept and council tax requirements.

9.2 Government guidance states,  
*'The Authority is required to take the report into account when making the calculations. The report must deal with the robustness of the estimates included in the budget and the adequacy of the reserves for which the budget provides. What is required is the professional advice of the CFO on these two questions. Both are connected with matters of risk and uncertainty. They are interdependent and need to be considered together.'*

9.3 I will also have regard to comments made in an independent report commissioned by HMIC in 2005-06 to review the practices adopted in the application of these new reporting responsibilities by Police Authority Treasurers, following publication of the first year's budget reports under the new provisions.

9.4 My broad conclusions will be that the estimates continue to be robustly framed and that the balances and reserves are adequately provisioned for the budget to be set in 2010-11. There will be a full analysis of the risk exposure of the various elements of the budget and inevitably some additional caveats will be necessary.

9.5 On the adequacy of balances and reserves

*I believe the Balances, Reserves, and Provisions to be entirely adequate to underpin the revenue budgets proposals and the capital budget and commitments proposed to be entered into in 2010-11.*

*However at this point in time these assurances cannot apply beyond 2010-11 which remains critically dependent on the outcome of the strategic and operational reviews commissioned by the Chief Constable. Savings of up to £5.4m will be required in order to rebalance the revenue budget for 2011-12 and a further £1m of*

*savings by 2013-14 to achieve a sustainable footing, based on the current assumptions underpinning the Medium Term Financial Plan.*

## **10. Budget Preparation 2011-12 and beyond**

10.1 Against the background described in this report, there continues to be a need for even closer liaison between the Authority and the Constabulary, and in monitoring ongoing budgets which is undertaken by the Governance Committee. But at a strategic level it will be essential for the Authority to further strengthen the engagement framework, adequately resourced and with appropriate terms of reference, capable of supporting and engaging with the Chief Constable in developing budget proposals for the period 2011-12 and beyond. This may best be undertaken through a 'Strategic (or Finance) Working Group, and proposals will be made in the final budget report following consultation with the Chief Constable.

10.2 A proposed reporting timetable in preparing for the 2011-12 budget and the period beyond, will be included in the final report, together with details and proposals covering the efficiency regime which now includes a proposed requirement for authorities to publish an 'Efficiency Statement' covering proscribed criteria as part of the Policing Plan, but with obvious links to the budget process.

## **11. Precept on District Councils**

### **11.1 Council Tax Levels**

The amount of Basic council tax for the Police Authority is fixed by taking the required yield from tax payers to support the approved 'Budget Requirement' minus or plus the aggregate of any collection fund surplus or deficit notified by the Districts, and dividing the result by the total tax base (current year 176,253 rounded) representing the aggregate number of equivalent band 'D' properties in the six Cumbria Districts. A tax base figure of 176,100 is being used for budget planning purposes in 2010-11 but the impact of the floods in Allerdale and South Lakeland may impact so as to reduce this figure further. This in turn may require the Authority to make recourse to the use of its balances if an increase in council tax beyond 3% or a requirement on the Chief Constable to make further savings are to be avoided.

11.3 Although the references are to the band 'D' tax requirement, there is a heavy incidence of band 'A' and 'B' properties, which together account for 58% of chargeable properties in Cumbria, with the most typical property taken to be band 'B'. Members are also reminded that single person householders pay 75% of the tax amount appropriate to their property banding. Details of numbers and banding of properties within the Districts, together with the amount of Police Authority council tax payable by households will be provided as part of the final report.

11.4 Compared to surpluses in all previous years, 2008-09 was the first year for which an aggregate deficit on collection funds was declared by Districts, the Police Authority share being £78,831 and repaid to Districts in 2009-10. An overall deficit of £100k has been budgeted for planning purposes as repayable in 2010-11, but it is too early to say whether this will hold true with only one District having completed its estimate at this point. Detailed proposals will be made in the final report once the exact level of aggregate deficit and the revised tax base are fully established.

## **12. Strategic Risk Management – Budget Risks**

12.1 The Authority's strategic risk register records strategic risks linked directly to the budget and financial planning processes, including as follows:

### ***14. Strategic Financial Planning***

- a risk that poor budget management or failure to be vigilant in reviewing forward changes in anticipated resources or expenditure demands over the medium term (or unexpected changes in the forecasts made) could result in the Authority having to make significant unplanned changes in budgetary provision to the Constabulary leading to potential reductions in or withdrawal of service delivery, in order to ensure that ongoing commitments do not exceed available resources or lead to potential budget deficits.
- Strategic projects frequently have funding lines based upon specific grant and/or locally identified revenue or capital resources. If projects are not delivered in accordance with agreed budgets, timescales, milestones or outcomes, the specifically identified funding resources may be 'at risk' or prove inadequate against the impact of delays, increased cost, or withdrawal /loss of grant. This too could lead to a requirement to make significant offsetting savings elsewhere in the overall budget leading to a potential unplanned reduction in service delivery.

12.2 In relation to the risks identified above, I would comment as follows:-

- Prudent and cautious budget planning since the 2006-07 settlement has avoided the Authority from being at risk from unexpected deficits. The risk potential for deficits in future years was clearly signalled within the updated MTFE over the course of 2008 and 2009 and so provided the opportunity to take the avoiding action. This was to be achieved by the Chief Constable undertaking a series of strategic reviews as a basis of restructuring elements of the service to comply with and deliver a sustainable budget for 2010-11 and beyond. The Chief Constable is to report on the outcome of these reviews.
- The Chief Constable's budget proposals for 2010-11 avoid the risk of an unexpected deficit but there remains a need for significant savings in the years immediately beyond, in the range of £5.4m to £6.3m on current criteria. The precise level of such savings is critically dependent on decisions yet to be taken by

government on the shape of the public expenditure review and which is now unlikely to be addressed definitively until after the 2010 general election. Another critical area is the extent of council tax increase which will be supported by a future government. The difference between the 1% council tax increase currently assumed in the 2009 MTFF and (for example) 2.5%, has the effect of reducing the amount of savings required by a compounded figure of £1.6m over a three year period and by £1.0m over a three-year period if the increase were to be 2%.

- The need to make annual efficiency savings of circa £3.5m as part of a rolling three-year target set by the Authority should assist the Authority and Constabulary, but a high proportion needs to be in the form of cashable budget savings. This will be required in order to balance the budget, but also to meet Cumbria's expected share of the national target of £545m in savings and £500m in efficiencies over the outlook period set out in the white paper recently published by the Home Office.
- The forward element of the Capital Strategy totals £19.301m including outstanding commitments on existing schemes of £6.795m. New approvals over the period to 2014-15 of £12.506m comprise almost exclusively of the annual instalments for the renewal of vehicles; IT and radio infrastructure, and should prove much less demanding than the ambitious programme of the last three to four years.

12.3 The MTFF has been updated to 2013-14 to reflect the impact of the proposed budget, incorporating the revenue effects of the proposed capital programme but excluding those of the potential schemes, although a separate note details their revenue impact. The projected level of savings required to be made over the outlook period, but particularly before 2011-12 is now identified at £as reduced compared to the amounts provided for in the 2009 MTFF. The savings requirement could reduce further as noted above, if a higher level of council tax increase were deemed to be acceptable compared to 1% assumed in our MTFF. Critically, this would also require there to be no reduction in the amount of principal grant assumptions over the outlook period. These are issues which must be addressed in the months following the 2010 election, although it may be as late as November 2010 before detailed proposals are published by government for the outlook period for 2011-12 and beyond.

12.4 The sound and effective financial management arrangements within the Constabulary coupled with the monitoring arrangements exercised by the Governance Committee over both revenue and capital budgets will remain as important safeguards in budget risk management.

12.5 The proposal, if approved, to establish a more permanent framework to support and engage with the Chief Constable in developing the annual

budget will be an important factor in achieving a balanced and sustainable budget for 2011-12 and beyond.

12.6 Once a budget is approved, the Risk Register will be updated to reflect the new level of budget commitments and savings requirements. It will also reflect the arrangements for engaging with and supporting the Chief Constable in the budget process and in achieving a sustainable budget for 2011-12 and beyond.

### **13. Approval to the Budget and Precept**

13.1 Members are reminded that in accordance with Section 19 of the Police Act 1996, decisions regarding the Precept must be approved by at least half of the total membership of the Authority at the time of the decision, including more than half of the County Council members at the time. To conform with this requirement, the 2010-11 budget must have the support of at least 9 Members of whom at least 5 must be County councillors, irrespective of the numbers present or voting at the meeting on 17<sup>th</sup> February.

**Douglas Thomas**

**Treasurer**

14 January 2010

- **HUMAN RIGHTS IMPLICATIONS:**
- The report is for information only and as such carries no known implications for Human Rights....
- **RACE, EQUALITY, DIVERSITY IMPLICATIONS:**
- The report is for information and as such there are no known implications for Race, Equality or Diversity.
- **FINANCIAL/BEST VALUE IMPLICATIONS:**
- The financial implications of the proposals set out in the provisional settlement were detailed in the report to the Police Authority on 14 December 2009
- **STRATEGIC RISK IMPLICATIONS**
- The Authority's Strategic Risk Register identifies the risk of poor grant settlements. The provisional settlement proposals for 2010-11 are exactly in line with proposals previously published by government in January 2008 and incorporated within the Authority's Medium Term Financial Forecast.
- **Background papers**
- **(Section 100(d) of the Local Government (Access to Information Act) 1985 refers):**
- Police Grant Report 2010-11 published by Home Office 26 November 2009
- Provisional Local Government Financial Settlement 2010-11 published by DCLG 26 November 2009
- Report by Treasurer to Police Authority 14 December 2009."
- Chief Constable's reports to Police Authority 19 January 2010 on this agenda
- For further information, contact:
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# CUMBRIA POLICE AUTHORITY

Appendix 1

## Summary Financial Effect of Budget Illustration 2010-11 Compared to Current Budget 2009-10

	<u>2009-10</u>	<u>2010-11</u>			
Local Council Tax Base	176,253.92	176,100 (estimated)			
	£.p	£.p			
Implied Council tax for spending at grant protected expenditure level	115.06	117.54			
<b>1 Budget basis</b>	<b>Actual</b>	<b>MTFF Strategy</b>	<b>Policy</b>		
	<b>2009-10</b>	<b>Budget</b>	<b>Target</b>	<b>Impact of 0.5% variation</b>	
<b>2 Council tax limited increase</b>			<b>3.0 %</b>	<b>2.5 %</b>	<b>3.50 %</b>
<b>2 2010-11 Budget Illustrations</b>	<b>£,000</b>	<b>£,000</b>	<b>£,000</b>	<b>£,000</b>	<b>£,000</b>
MTFF Strategy Continuation Budget	100,226	105,675	105,675	105,675	105,675
Savings, Efficiencies and other movements			-3,060	-3,060	-3,060
Budget Option additional cost			140	140	140
Required saving(-) /capacity to produce a balanced budget			0	-177	154
Adjustments in system					
Contribution to (-From) Balances	74	180	180	180	180
<b>Authority Budget for Council Tax</b>	<u><b>100,300</b></u>	<u><b>105,855</b></u>	<u><b>102,927</b></u>	<u><b>102,758</b></u>	<u><b>103,089</b></u>
<b>3 Increase in net budget over 2009-10</b>		<b>5,555</b>	<b>2,627</b>	<b>2,458</b>	<b>2,789</b>
		(5.54%)	(2.62%)	(2.45%)	(2.78%)
<b>4 Financed by</b>					
External Grant	67,199	68,879	68,879	68,879	68,879
Council Tax Surplus/Deficit (-)	-79	-100	-100	-100	-100
<b>Council Tax Payers</b>	<b>33,180</b>	<b>37,076</b>	<b>34,148</b>	<b>33,978</b>	<b>34,310</b>
<b>5 Extra call for Council Tax over 2009-10</b>		<b>3,896</b>	<b>968</b>	<b>799</b>	<b>1,130</b>
% increase		11.7%	2.92%	2.41%	3.41%
	<b>Actual</b>				
	£.p	£.p	£.p	£.p	£.p
<b>6 Band D Council Tax</b>	<b>188.25</b>	<b>210.53</b>	<b>193.90</b>	<b>192.95</b>	<b>194.83</b>
Increase in band D over <i>actual</i> for this year		22.28	5.65	4.70	6.58
Increase in pence per week		42.8 p	10.9 p	9.0 p	12.7 p
		11.84%	3.00%	2.50%	3.50%
<b>7 Band B Council Tax</b>	<b>146.42</b>	<b>163.74</b>	<b>150.81</b>	<b>150.07</b>	<b>151.54</b>
Increase in band B over <i>actual</i> for this year		£17.32	£4.39	£3.65	£5.12
Increase in pence per week		33.3 p	8.4 p	7.0 p	9.9 p
<b>8 Gearing Effect</b>					
% increase in spending over current budget		<b>5.5%</b>	<b>2.6%</b>	<b>2.5%</b>	<b>2.8%</b>
% increase in Council tax income over current year		11.7%	2.9%	2.4%	3.4%
% increase in Band 'D' Council tax over current year		<b>11.8%</b>	<b>3.0%</b>	<b>2.5%</b>	<b>3.5%</b>