

Supplementary Committee Agenda



**Epping Forest
District Council**

Finance and Performance Management Cabinet Committee Monday, 14th December, 2009

Place: Committee Room 1, Civic Offices, High Street, Epping

Time: 6.30 pm

Democratic Services: Gary Woodhall (The Office of the Chief Executive)
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7. DRAFT GENERAL FUND BUDGET SUMMARY 2010/11 (PAGES 3 - 16)

(Director of Finance & ICT) To consider the attached report (FCC-018-2009/10).

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Report to the Finance and Performance Management Cabinet Committee



**Epping Forest
District Council**

Report Reference: FCC-018-2009/10

Date of meeting: 14 December 2009

Portfolio: Finance and Economic Development.

Subject: Draft General Fund Budget Summary (inc. CSB and DDF lists)

Responsible Officer: Bob Palmer (01992 564279)

Democratic Services Officer: Gary Woodhall (01992 564470)

Recommendations/Decisions Required:

(1) To amend the budget guidelines previously set down:

(a) the guideline for CSB net expenditure for 2010/11 be reduced to £18M from £18.3M;

(b) the guideline for DDF net expenditure for 2010/11 be increased to £1.3M from £0.8M;

(c) that balances continue to be aligned to the Council's net budget requirement and be allowed to fall no lower than 25% of the net budget requirement; and

(d) that the District Council Tax be increased by no more than 2.5%; and

(2) That the items shown on Appendices 2 and 3 are included in the revenue budgets for 2010/11, subject to any additional late growth bids or additional savings being necessary.

Executive Summary:

This report sets out the current position on the General Fund budget and details the significant changes both from the original estimates for 2009/10 and also from the Financial Issues Paper.

The revised estimates for 2009/10 show an under spend and consequently a higher balance on the General Fund Reserve. There is also a reduction in the use of the General Fund Reserve in 2010/11.

Whilst the CSB guideline can be revised downwards, additional DDF expenditure has been identified. Again there is some off-setting between years as the DDF figure used in the Financial Issues Paper for 2009/10 was £1.5M, which has reduced to £1M.

Reasons for Proposed Decisions:

The amendments to the budget guidelines are recommended to allow for necessary growth and changes to services.

Other Options for Action:

Members could decide not to approve the amended guidelines and instead specify which growth items they would like removed from the lists. Alternatively, Members could approve the growth lists and instruct Directors to identify savings elsewhere in their budgets.

Report:

1. This report gives the first oversight of the draft General Fund budget for 2010/11. The individual Directorate budgets will be considered in detail at the Finance & Performance Management Scrutiny Panel on Tuesday 12 January 2010. The budget setting process will conclude by the following timetable:

Finance & Performance Management Scrutiny Panel	12 January 2010
Finance & Performance Management Cabinet Committee	25 January 2010
Overview and Scrutiny Committee	28 January 2010
Cabinet	1 February 2010
Council	16 February 2010

2. The draft budget summary for 2010/11 is shown at Appendix 1 and shows that the CSB (including growth) currently totals £17.9M and the DDF £1.3M. This Committee considered the Financial Issues Paper on 5 October 2009 and set out guidelines at that time for CSB of £18.3M and DDF of £0.8M.

Draft Local Government Finance Settlement

3. The Government have indicated that the draft figures previously advised are unlikely to be amended. To remind Members of the three-year settlement and the background to it the information below has been repeated from the 2009/10 Council Tax setting report.

4. After one two-year settlement under the new four block system, the Department for Communities and Local Government (DCLG) announced a consultation to “update and fine tune” the model to produce a three-year settlement. Unfortunately the fine-tuning has resulted in some substantial movements in the Council’s relative position. The table below sets out the Council’s amounts in each of the four blocks for the five years of data now available. The Relative Needs Amount (what the Government believes the Council needs to spend) has increased by £7,000 for 2010/11 whilst the Relative Resource Amount (a negative amount to reflect the ability to raise income from Council Tax) has reduced by £140,000. To add to this improvement of £147,000 there is also an increase in the Central Allocation of £37,000. However, this is then reduced by a change in the net Floor Damping position of £137,000 to leave a net increase on 2009/10 of £47,000.

	2006/07 £m	2007/08 £m	2008/09 £m	2009/10 £m	2010/11 £m
Relative Needs Amount	5.728	5.742	5.455	5.457	5.464
Relative Resource Amount	-4.465	-4.724	-5.228	-5.096	-4.956
Central Allocation	7.854	8.332	8.793	8.834	8.871
Floor Damping	-0.490	-0.189	0.302	0.173	0.036
Formula Grant	8.627	9.161	9.322	9.368	9.415

5. The draft figures shown above were a poor settlement for the Council and give grant increases of only 1% (against the adjusted 07/08 figure) for 2008/09 and only 0.5% for 2009/10 and 2010/11. This seems odd given the sizeable grant increase seen under this system for 2006/07 and 2007/08.

	2006/07 £m	2007/08 £m	2008/09 £m	2009/10 £m	2010/11 £m
Formula Grant (adjusted)	8.627	9.161 (9.229)	9.322	9.368	9.415
Increase £	0.711	0.534	0.093	0.046	0.047
Increase %	9.0%	6.2%	1.0%	0.5%	0.5%

6. The introduction of the four block system saw the Council change from receiving floor support of £412,000 to losing £490,000 to support the floor for others. It had been hoped that the move away from the floor would last longer than two years. However, the benefit of the previous large increase has not been lost, as this has provided the base that the floor increase of 1% has been added to.

7. Whilst the Government has decided not to change the block grant allocations there is currently a consultation underway to consider changing the special grant allocations for concessionary fares. A report is being drafted for Cabinet on 21 December, but it is worth noting at this stage that the re-allocation proposed by the consultation would remove £137,000 of the £247,000 that had previously been allocated to the Council.

Areas of Uncertainty

8. Having mentioned the potential problem with the loss of concessionary fares grant there are two other significant uncertainties worth highlighting at this time. Firstly, the Government is still involved in a dialogue with the Local Government Association (LGA) about the accounting treatment for impairments on investments. The Government previously mandated the deferral of impairments to 2010/11, apparently to allow for a clearer picture to emerge on the level of recoveries. The LGA has made representations to Government that the deferral should continue as the ultimate position remains far from clear. In the event that a further deferral is not given, the LGA have asked for authorities to be allowed to charge a portion of the impairment to the HRA or be able to apply for capitalisation directions in 2010/11.

9. The likely impairment that this Council will have to account for is £700,000. As the investment balances were generated partly from the sale of HRA assets and the HRA receives approximately two thirds of interest earned it would be logical for the HRA to share the impairment charge. Given the ongoing uncertainty around the ultimate level of the impairment, the year in which it will have to be accounted for and the funds it can be charged to no allowance for the impairment has been made in these figures.

10. The other area of uncertainty is a more positive one as it relates to higher levels of income from recycling credits. At the time of the Financial Issues Paper the new service had only just commenced and no data was available to base any recalculation on. Data for September and October has now been reviewed with the Director of Environment and Street Scene and the estimates for both 2009/10 and 2010/11 have been amended for the increased levels of recycling seen under the new service. The figures included for 2010/11 are based on achieving 55% recycling and will be revisited again once the data for November is available as it would be imprudent to build expectations any higher on a very limited set of data.

Revised Estimate 2009/10

11. The Revised Estimate for 2009/10 shows a closing CSB figure of £17,901,000 which is £114,000 lower than shown in the Original Estimates. This is due to a reduction of £110,000 in the net CSB growth in the year, as the opening CSB figure has changed very little. The most significant movements are in the Corporate Support Services and Environment and Street Scene Directorates. Income in Corporate Support has been

increased by £70,000, £50,000 due to the MOT centre and £20,000 due to industrial estate rents. The net reduction in Environment and Street Scene arises from the changes to the Waste Management Service and a re-allocation of CCTV costs. The original estimates allowed for a net increase in Waste Management costs of £150,000 but an increase in recycling credit income has reduced this to £135,000. CSB growth of £18,000 had been allowed for CCTV replacement and maintenance but, after adjusting for an appropriate re-allocation to the HRA, net growth reduces by £13,000.

12. DDF spending in 2009/10 has reduced from the original estimate of £1.3M to a revised figure of £1M, despite the addition of £0.2M of items brought forward from 2008/09. This means there has been a net reduction of £0.5M, which is partially due to the re-profiling of projects to subsequent periods and partly due to changes to the programme. Changes to the programme include an additional £40,000 of licensing income, a reduction of £33,000 in energy costs, £100,000 returned to the fund as it was no longer required for land drainage, £43,000 of additional benefit administration subsidy, and unbudgeted grants of £72,000 (Local Authority Business Growth Incentives) and £63,000 (Housing and Planning Delivery Grant). The main areas of slippage include £50,000 of building maintenance, £70,000 of consultancy for North Weald Airfield, £32,000 for Public Relations and £100,000 for the Local Development Framework.

CSB Growth

13. The CSB growth list at Appendix 2 details net CSB growth on the revised estimates for 2009/10 of £489,000 and net savings for 2010/11 of £206,000. These figures are included in the General Fund position shown on Appendix 1 with a CSB total of £17.9M. As the guideline for CSB for 2010/11 was £18.3M, the draft budget currently achieves this target.

14. The movement between the original and revised CSB growth lists is £110,000 and the major differences are set out in paragraph 11 above.

15. The Financial Issues Paper included net CSB growth of £102,000 for 2010/11; this has now reduced to a net saving of £206,000. The key items in the reduction of £308,000 are shown below:

	£'000
• Net reduction in costs of waste service	226
• Saving to General Fund on closure of parking shop	24
• Energy savings from maintenance works	20
• Increase in income from personal searches	17

16. Whilst the reductions in CSB shown at this stage are greater than had been anticipated, the savings reviews previously requested by this Committee should still continue to help ease the budget pressure in subsequent years. A key area of uncertainty highlighted in the Financial Issues Paper was the future level of block grant and the flow of economic data since September has not eased concerns about the length of the recession and the overall state of the public finances.

DDF Expenditure

17. The DDF list at Appendix 3 details items totalling £1.3M, which are included in the General Fund position shown on Appendix 1. The guideline for DDF for 2010/11 was set at £0.8M anticipating net expenditure in 2009/10 of £1.5M. However, as part of the budget process the DDF programme has been re-examined and many items have now been re-profiled and a number of items added. This has reduced the estimated level of expenditure in 2009/10 by £0.5M but these, and some other changes, have resulted in the estimated level of DDF expenditure in 2010/11 increasing by £0.5M.

18. Given the potential need to charge investment impairments to the DDF and the substantial existing programme any further DDF schemes will need to be carefully scrutinised. It is likely that over the course of the Medium Term Financial Strategy the DDF will need support from the General Fund Reserve.

Resource Implications:

The report details proposed growth items and potential savings; the implications are set out above and will vary depending on the course of action decided by Members.

Legal and Governance Implications:

None.

Safer, Cleaner, Greener Implications:

Items related to the Safer, Cleaner, Greener initiative are included in the report.

Consultation Undertaken:

None.

Background Papers:

Financial Issues Paper – see agenda of 5 October 2009

Draft Growth List – see agenda of 23 November 2009

Impact Assessments:

Risk Management

The report sets out some of the key areas of financial risk to the authority. At this time the Council is well placed to meet such challenges, although if the savings opportunities highlighted are not actively pursued there will be a need in the medium term to identify substantial alternative savings.

Equality and Diversity:

Did the initial assessment of the proposals contained in this report for relevance to the Council's general equality duties, reveal any potentially adverse equality implications? No

Where equality implications were identified through the initial assessment process, has a formal Equality Impact Assessment been undertaken?

What equality implications were identified through the Equality Impact Assessment process?
N/A

How have the equality implications identified through the Equality Impact Assessment been addressed in this report in order to avoid discrimination against any particular group?
N/A

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GENERAL FUND ESTIMATE SUMMARY

APPENDIX 1

2008/09 Actual £000	2009/10			2010/11 Budget		
	Original Estimate £000	Revised Estimate £000		Gross Expenditure £000	Gross Income £000	Net Expenditure £000
2,920	2,908	3,050	Chief Executive	3,271	116	3,155
(318)	(162)	(327)	Corporate Support Services	1,687	1,996	(309)
1,528	1,647	1,594	Deputy Chief Executive	2,046	331	1,715
9,557	10,596	10,139	Environment & Street Scene	15,869	5,687	10,182
2,419	2,348	2,580	Finance & ICT	44,078	41,744	2,334
1,896	1,323	1,339	Housing	2,535	1,050	1,485
2,571	3,156	2,913	Planning & Economic Development	4,467	1,247	3,220
(442)	(108)	(179)	Other Income		112	(112)
20,131	21,708	21,109	Net Cost of Services	73,953	52,283	21,670
(3,509)	(2,142)	(1,091)	Interest and Investment Income	0	899	(899)
2,126	1,310	665	Interest Payable (Inc. HRA)	548	0	548
1,542	404	1,543	Pensions Interest/Return	4,983	3,440	1,543
19	0	0	Revenue Contributions to Capital	0	0	0
20,309	21,280	22,226	Net Operating Expenditure	79,484	56,622	22,862
(2,608)	(1,952)	(1,935)	Depreciation Reversals & Other adj	294	2,581	(2,287)
974	(704)	(565)	Contribution to/(from) Other Reserves	0	360	(360)
(384)	0	(25)	Contribution to/(from) Insurance Reserves	0	24	(24)
206	(1,261)	(1,024)	Contribution to/(from) DDF	0	1,323	(1,323)
(1,450)	(52)	(1,366)	FRS 17 Adjustment	0	1,310	(1,310)
17,047	17,311	17,311	To be met from Government Grants and Local Taxpayers	79,778	62,220	17,558
17,245	17,416	17,412	Continuing Services Budget			18,148
1,231	737	1,324	CSB - Growth			566
(1,659)	(138)	(835)	CSB - Savings			(772)
(428)	599	489	Total Growth (Net)			(206)
16,817	18,015	17,901	Total Continuing Services Budget			17,942
1,873	1,875	2,312	DDF - Expenditure			1,765
(2,079)	(614)	(1,288)	DDF - One Off Savings			(442)
(206)	1,261	1,024	Total District Development Fund			1,323
436	(1,965)	(1,614)	Appropriations to/(from) other Reserves			(1,707)
17,047	17,311	17,311				17,558

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CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Directorate	Service		Original 2009/10 £000's	Revised 2009/10 £000's	Estimate 2010/11 £000's	Estimate 2011/12 £000's	Estimate 2012/13 £000's	Estimate 2013/14 £000's
Chief Executive	Democratic Services Members Civic & Member	Committee Attendance Standards Committee additional investigations Members courses & conferences			2		5 (5)	
	Total Chief Executive		0	2	0	0	0	0
Corporate Support Services	Human Resources Local Land Charges Industrial Estates- Brooker Rd Industrial Estates- Oakwood Hill Industrial Estates- O Hill Workshops Industrial Estates- O Hill Workshops Licensing & Registration Hackney Carriage Licensing Fleet Operations Civic Offices Civic Offices	Recruitment & Retention savings Personal Charges- Increase from £11 to £22 Reduced Rental Income Increased Rental Income Reduced Rental Income NNDR on Voids Legal Expenses Legal Expenses MOT Income Statutory Energy Conservation Reports Energy Savings - Heating	(20)	(20) (4) 24 (48) 4 (7) 2 4 (50) 5	(17) 24 (48) 4 (7) 2 4 (50) 5			
	Total Corporate Support Services		(20)	(90)	(37)	0	0	0
Deputy Chief Executive	Performance Management Unit Public Relations & Information	Ten Performance Manager Consultation	2 (10)	2 (10)				
	Total Deputy Chief Executive		(8)	(8)	0	0	0	0
Environment & Street Scene	Contaminated Land Pest Control Leisure Facilities Waltham Abbey Sports Centre Waste Management Off Street Parking On Street Parking On Street Parking Safer Communities / CCTV Cameras Safer Communities / CCTV Cameras Safer Communities / CCTV Cameras Safer Communities Neighbourhoods / Rapid Response	Bobbingworth Tip Maintenance Reduced cost of contract Epping Sports centre new contract Cessation of joint use agreement Changes to Service Closure of Parking Shop Closure of Parking Shop Closure of Parking Shop CCTV Operations Officer CCTV replacement and maintenance CCTV replacement and maintenance - recharge to HRA ASB Investigations Officer Safer, Cleaner and Greener	7 (10) 107 (68) 150	7 (10) 107 (73) 135		(192) (76) (24) (24) 24		
	Total Environmental & Street Scene		298	260	(292)	0	0	0

CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Directorate	Service		Original 2009/10 £000's	Revised 2009/10 £000's	Estimate 2010/11 £000's	Estimate 2011/12 £000's	Estimate 2012/13 £000's	Estimate 2013/14 £000's	
Finance & ICT	Finance Miscellaneous	Increase in Employers Pension Conts (Act Val 2007)	93	92	92				
	Accountancy	Staff costs Post FAC/14	(10)	(10)					
	ICT	Network maintenance	(20)	(20)					
	ICT	Mobile telephones - contract increases		5	2	27			
	Bank Charges	Banking & Cash collection contract savings		(4)					
	Housing Benefits/Local Taxation	Replacement Revenues & Benefits System	4	4					
	Housing Benefits	Housing Benefit Admin Subsidy settlement reductions	33	33	39				
	Insurance Services	Reduction in Commission		5					
	Total Finance and ICT			100	105	133	27	0	0
	Housing	Private Sector Housing	Environmental Health Practitioner	12					
Bed and Breakfast		Reduction in Bed and Breakfast income		23					
New Start Scheme		Grants		(12)					
Total Housing			12	11		0	0	0	
Planning & Economic Development	Development Control	Committee Attendance		5					
	Building Control Ring Fenced	Consultants		(19)					
	Building Control Ring Fenced	Consultants		19					
	Planning Policy & Conservation	Staff restructure		(3)					
	Total Planning & Economic Development			0	2	0	0	0	0
Other Items	Investment Interest	Reduction due to lower interest rates	217	217					
	All Services	Printer Cartridge Savings		(10)	(10)				
Total CSB			599	489	(206)	27	0	0	

DISTRICT DEVELOPMENT FUND			Original	B/F from	Revised	Estimate	Estimate	Estimate	Estimate
Directorate	Service		2009/10 £000's	2009/10 £000's	2009/10 £000's	2010/11 £000's	2011/12 £000's	2012/13 £000's	2013/14 £000's
Chief Executive	Elections	No District Elections (May 2009)	(90)		(90)				
	Electoral Registration	Grant on-line Register of Electors	(1)		(1)				
	Grants to Voluntary Orgs	Furniture Exchange Scheme Suspended	20			20			
	Grants to Voluntary Orgs	Grants Committed		61	61				
	Civic & Member	Printing year book saving			(2)				
	Total Chief Executive			(71)	61	(32)	20	0	0
Corporate Support Services	Legal Services	Data capture re Land Terrier	11						
	Legal Services	Computerisation of Land Terrier records	17			28			
	Legal Services	Registration of Unregistered Titles	31		10	2			
	Local Land Charges	New IT system		10	10				
	Office Accommodation	Essential Work to Civic Offices		18	18				
	Office Accommodation	Potential Accommodation Changes		45	45				
	Non HRA Building Maintenance	Planned Building Maintenance Programme	55	83	89	147	82	19	7
	Facilities Management	Quality Assurance & Accreditation BS EN ISO 9001	19		19				
	Estates & Valuation	Consultant's Fees - Dev Potential of Council Car Parks		13	10				
	Estates & Valuation	Consultant's Fees & site surveys Langston Rd Depot		3	3				
	Estates & Valuation	Agency Staff			19				
	Energy Sites	Energy Costs Offices	40		24				
	Energy Sites	Energy Costs Depots	10		3				
	Hackney Carriage Licensing	Increased Licensing Income			(40)				
Total Corporate Support Services			183	172	210	177	82	19	7
Deputy Chief Executive	Public Relations	Improvements to Main Reception Area	20	3	11	12			
	Public Relations & Information	Website Officer	25		5	23	23	24	
	Community Development	Additional Projects	12	19	56	7			
	Community Development	Additional Projects	(12)	(19)	(56)	(7)			
	Sports Development	Additional Projects	12	6	83	40			
	Sports Development	Additional Projects	(12)	(6)	(83)	(40)			
	BLF Children's Play	Additional Projects			13	6			
	BLF Children's Play	Additional Projects			(13)	(6)			
	Regional Touring Exhibitions	Museum Apprentice			3	10			
	Regional Touring Exhibitions	Museum Apprentice			(3)	(10)			
	Youth Council	Youth Council	12		12	12			
	Limes Farm Hall	Costs of Management/Admin/Mtc/Repairs	48		48	27			
	NWA Strategy Action Plan	North Weald Airfield Action Plan.	50			50			
	NWA Strategy Action Plan	Aviation Consultant				20			
Total Deputy Chief Executive			155	3	76	144	23	24	0

DISTRICT DEVELOPMENT FUND

Directorate	Service	Original 2009/10 £000's	B/F from 2008/09 2009/10 £000's	Revised 2009/10 £000's	Estimate 2010/11 £000's	Estimate 2011/12 £000's	Estimate 2012/13 £000's	Estimate 2013/14 £000's	
Finance & ICT	Finance Miscellaneous			13	13				
	Finance Miscellaneous			(7)	(9)				
	Finance Miscellaneous			11	6	5			
	Finance Miscellaneous	(25)							
	Finance Miscellaneous	44							
	Insurance/Risk Management			3	2				
	Housing Benefits	12	28		40				
	Housing Benefits				17				
	Housing Benefits			2					
	Housing Benefits			(4)					
	Housing Benefits			11					
	Housing Benefits			2					
	Housing Benefits			2					
	Housing Benefits	(66)		(66)					
	Housing Benefits	66		66					
	Housing Benefits			(43)					
	Housing Benefits				(6)				
	Housing Benefits				6				
	Housing Benefits				(4)				
	Housing Benefits				4				
	Housing Benefits				(48)				
	Council Tax Collection			(100)	(100)				
	NNDR				(15)				
	NNDR				15				
	Concessionary Fares		141		141	141			
	Concessionary Fares		(241)		(241)	(241)			
	Total Finance & ICT		(69)	(39)	(222)	(95)	0	0	0
	Housing	Homelessness	20	0	9				
Homelessness				8	11				
Homelessness				(8)	(11)				
Homelessness					48				
Homelessness				(48)					
Private Sector Housing			5	5					
Private Sector Housing					55				
Housing Strategy			6	6					
Private Sector Housing					27	27	27		
Private Sector Housing				(15)	(15)				
Private Sector Housing		2	17	15					
Total Housing		20	13	22	82	27	27	0	

DISTRICT DEVELOPMENT FUND			<i>Original</i>	<i>B/F from</i>	<i>Revised</i>	<i>Estimate</i>	<i>Estimate</i>	<i>Estimate</i>	<i>Estimate</i>
Directorate	Service		2009/10	2009/10	2009/10	2010/11	2011/12	2012/13	2013/14
			£000's	£000's	£000's	£000's	£000's	£000's	£000's
Planning & Economic Development	Building Control Ring Fenced	Fees & Charges				40			
	Building Control Ring Fenced	Fees & Charges				(40)			
	Countrycare	Veteran Tree Project		2		2			
	Development Control	Fees & Charges				60			
	Development Control	Consultants				(8)			
	Development Control	Contingency for Appeals	90	3		3	82		
	Enforcement	Blunts Farm Golf Course				8			
	Economic Development	Developing Business Networks	2	3		3	2		
	Economic Development	Enhanced Business Contacts	2	2		2	2		
	Economic Development	Town Centre Manager	20	(2)		35	36	36	
	Forward Planning	Technical Planning Officer -Tree Preservation				1			
	Forward Planning	Local Development Framework	432	(11)		320	400	456	
	Forward Planning	Loughton Broadway/Epping Design Briefs	25	21					
	Forward Planning	Habitat Regulations Assessment Grant				(17)			
	Planning Appeals	Consultants				(22)			
	Planning Services	Planning Delivery Grant 2	10				10		
	Planning Services	Planning Delivery Grant 4	13	12		25			
	Planning Services	Planning Delivery Grant 5	21			21			
	Planning Services	File retrieval & checking & destruction				30			
	Planning Services	Housing and Planning Delivery Grant				(63)			
	Tourism	Rural Projects and Tourism Officer	22	8		30			
	Tourism	Tourism Summit				2	2		
	Town Centre Enhancements	Improvements Grant Waltham Abbey TC	10	(4)			6		
	Town Centre Enhancements	Town Centre Support	12			14	22		
	Total Planning & Economic Development			659	37	446	562	492	0
Total Service Specific District Development Fund			1,373	218	796	954	624	70	7
Other Items	Increased Investment Interest								
	Second Homes Discount Allowance		(90)		(84)	(84)	(84)	(84)	(84)
	Lost Investment Interest				407	481	388	(25)	(25)
	Area Based Grant		(22)		(23)	(28)			
	Local Authority Business Growth Incentive				(72)				
Total District Development Fund			1,261	218	1,024	1,323	928	(39)	(102)