

## Cabinet

<b>Report Title:</b>	Revenue Budget 2017-18 and Capital Programme 2017-20
<b>Meeting Date:</b>	24 January 2017
<b>Lead Councillor(s):</b>	Councillor Richard Smith MVO, Cabinet Member for Finance and Heritage
<b>Local Councillor(s):</b>	All Councillors
<b>Director:</b>	Geoff Dobson, Director of Resource Management
<b>Assistant Director or Head of Service:</b>	Geoff Dobson, Director of Resource Management
<b>Author:</b>	Tracey Woods, Chief Accountant (Financial Control), 01473 265639

### Brief summary of report

1. This report sets out the proposed Revenue Budget for 2017-18 and Capital Programme for 2017-20. The budget is based on a freeze in the general council tax for the seventh year but includes a 3% precept to fund Adult Social Care introduced by the government as part of the Provisional Local Government Finance Settlement in 2016-17. The report includes a number of appendices and annexes which provide the detailed budgets and capital programmes for each directorate together with the Cabinet responses to the Scrutiny Committee's recommendations.

### What is Cabinet being asked to decide?

2. Cabinet is asked to recommend to Council on 9<sup>th</sup> February 2017:
  - a) the attached budget proposals, including savings of £31.3m (detailed in **paragraphs 28 to 30**) leading to a 2017-18 budget requirement of £436,355,298;
  - b) a freeze in general council tax for 2017-18 so that the Band D council tax for County Services remains at £1,126.53p (**paragraph 42**).
  - c) an increase in the Social Care Precept that is ringfenced to help fund Adult Social Care. This increase is equivalent to 3% of the total Band D council tax. Therefore the 2017-18 Band D Social Care Precept will be £56.97 (**paragraphs 40 to 43**).
  - d) a council tax requirement/total precept on the collection funds of District and Borough Councils of £289,151,087 which includes the precept to fund Adult Social Care of £13,918,832 (**paragraph 44**);
  - e) a capital programme for 2017-18 totalling £97.7m as detailed in **paragraphs 45 to 47** of this report;

(Any changes due to the final Local Government Finance Settlement for Suffolk and/or District and Borough Councils finalising their council tax and business rates taxbases will be adjusted within the funding from the contingency reserve figure. The final settlement is expected in early February).

In making these recommendations Cabinet is requested to:

- a) agree the responses to the recommendations and comments made as part of the budget scrutiny process (**Appendix A**).
  - b) consider the report of the Director of Resource Management on the robustness of the budget and on the adequacy of the proposed financial reserves (**Appendix B**). Under the Local Government Act 2003 the Council is obliged to take account of this report in making decisions on the budget.
3. Cabinet is also asked to recommend to Council:
- a) the revised policy on Minimum Revenue Provision and Capital Prudential Indicators (**Appendix C, Section B, Paragraphs 23-37**)
  - b) the Treasury Management Strategy and Treasury Prudential Indicators (**Appendix C, Section C**).
4. These must be reviewed and agreed by Council on an annual basis.

### **Reason for recommendation**

5. The Cabinet is required to recommend to Council a revenue budget and capital programme on an annual basis.

### **What are the key issues to consider?**

6. The budget for 2017-18 is designed to enable the council to continue to manage the unprecedented financial challenges that face the public sector and local government in particular. Savings of £31.3m have been identified for 2017-18.
7. Cabinet is asked to consider whether there are any changes they would recommend to the proposals for the revenue budget or the capital programme detailed in the report and in **Appendix C, Annexes C1a to C5b Salmon Pages and Annex E Green Pages**.
8. When making its decision Cabinet is requested to carefully consider the comments of the Scrutiny Committee at their meeting on 30<sup>th</sup> November 2016 (**Appendix A**).
9. Cabinet should also fully consider the formal report of the Council's Section 151 Officer (Director of Resource Management) on the robustness and risks of delivering the proposed budget and the adequacy of the Council's reserves to manage these risks (**Appendix B**).
10. Cabinet should also consider whether they wish to confirm that the general council tax be frozen for a seventh year for 2017-18.
11. Cabinet should also consider whether they wish to implement an increase in the Social Care Precept which is entirely for Adult Social Care. This will be added to the existing Social Care Precept that was introduced in 2016-17.

12. Cabinet should also consider the revised Minimum Revenue Provision and Capital Prudential Indicators (**Appendix C, Section B, Paragraphs 23-37**) and the Treasury Management Strategy and Treasury Prudential Indicators (**Appendix C, Section C**).
13. Cabinet should also consider the information in the Equality Impact Assessments that have been completed which can be found on the Council's website. This is explained further in **Paragraphs 35-39**.

### **What are the resource and risk implications?**

14. The budget sets out the revenue plans for the Council over the next year and capital plans for the next three years. These will impact on all areas of council services, councillors and employees.
15. The savings required to deliver the budget are very significant and will require continued firm management in 2017-18 and subsequent years.
16. The Director of Resource Management's assessment, overall, is that the estimates are robust **at this stage** (taking into account known risks and mitigating strategies) and the reserves are adequate for the 2017-18 budget and provide some limited buffer against the 2018-19 budget plan. However, the Council should be under no illusion that the future financial outlook continues to be extremely challenging and deep 'cuts' to services will be required to remain viable even with a future general council tax increase. Continuing to support the budget with funding from reserves is not sustainable without realistic deliverable savings plans to bring the budget back to balance.

### **What are the timescales associated with this decision?**

17. The Cabinet needs to make recommendations on the Budget and Council Tax to the full Council meeting on 9<sup>th</sup> February 2017. Final approval of the Budget and Council Tax will be made by Council at that meeting to ensure the borough and district councils are notified of the Council's precept on a timely basis to enable the process of council tax billing to commence.

### **Alternative options**

18. Cabinet may decide to present alternative savings proposals.

### **Who will be affected by this decision?**

19. All those who live and work in Suffolk.

### **The Council's Budget Strategy**

20. Suffolk County Council continues to face significant grant reductions as a result of the Government's deficit reduction programme. Since 2011-12 the Council has successfully managed the financial challenges laid down in the government's austerity programme and has made savings in excess of £200m. The response to these challenges has been measured, pragmatic and innovative and designed to protect front-line services as much as possible. The Council needs to continue to deliver the best possible services within significantly reduced resources, with a focus on meeting the following corporate priorities:
  - a) To support those most vulnerable in our communities

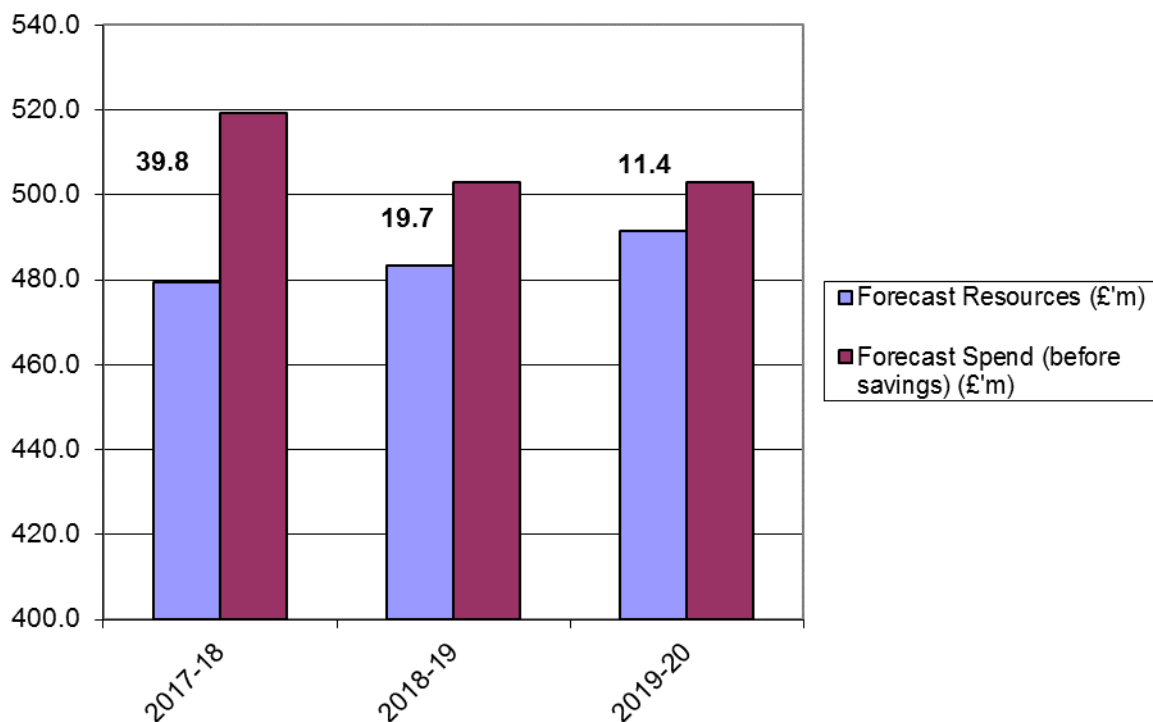
- b) To continue to raise educational attainment and skill levels
  - c) To support the Local Enterprise Partnerships (LEPs) to increase economic growth
  - d) To develop Suffolk's infrastructure and maintain roads
  - e) To empower local communities
21. The administration recognised that major transformational change was necessary to ensure that the Council could continue to deliver the best possible services within its reduced resources. As a result a portfolio of service transformation and enabling programmes were developed to fundamentally review how services are operated and how the organisation is run.
22. The service transformation programmes are:
- a) Health and Social Care Integration (HASCI)
  - b) Supporting Lives, Connecting Communities (SLCC)
  - c) Making Every Intervention Count (MEIC)
  - d) Raising the Bar
  - e) Travel
  - f) Highways & Infrastructure
  - g) Waste
  - h) Public Protection Organisational Design
  - i) Support Services
23. The savings targets associated with these programmes have been developed by the Leadership Team in line with the corporate priorities and are summarised in **Table 1** and detailed in **Appendix C, Annex D**. The directorates, through these programmes, have developed plans for how these services can be delivered differently at lower cost, with a focus on protecting front line services.
24. The enabling programmes are designed to help drive savings in the transformation programmes and across the Council. These are
- a) **Next Generation Computing** – The modernisation of ICT by transforming technology to improve productivity and ease of working within Suffolk County Council and other organisations that use the Council's IT services;
  - b) **Public Access and Digital Transformation** – Transform the customer experience and deliver more effective efficient services at a lower overall cost using digital channels and behavioural change;
  - c) **Our Place & Connecting Communities** - Working with communities to understand their priorities and co-design and deliver services;
  - d) **Organisational Design, ASPIRE & 'The Deal'** - Embedding the right behaviours, responsibilities and support for staff across the Council;
  - e) **Collaboration & Integration with other organisations** - Working with partner organisations to join up services where it makes sense to do so;
  - f) **Suffolk Growth Strategy** - A Suffolk wide plan to achieve economic growth, create stability and prosperity in Suffolk

- g) **Single Public Sector Estate** - Suffolk wide approach to transforming property and create a single estate.
25. All of the programmes also reflect the principles of **Local Response**, which are that the Council should:
- a) Keep demand out of the system
  - b) Manage demand once it is in the system in an integrated way
  - c) Deliver services locally – allowing local variation beyond the core offer
  - d) Provide public service leadership locally

### The Budget Challenge

26. In line with 97% of eligible councils, Suffolk County Council has accepted a four year grant allocation which provides some certainty about the level of funding for the period to 2020. A forecast of the expected level of funding that the council will have each year can be made using this grant allocation along with council tax and business rates income forecasts. This taken together with an assessment of the impact of inflation and demand pressures provides the budget gap that the Council faces over the three years to 2019/20. This is shown in **Chart 1** below.

**Chart 1: Forecast Budget Gap 2017-20**



27. The assumptions made about funding and cost pressures and details of the Provisional Local Government Finance Settlement are explained in **Appendix C, Section A**

## Proposed Revenue Budget and Savings

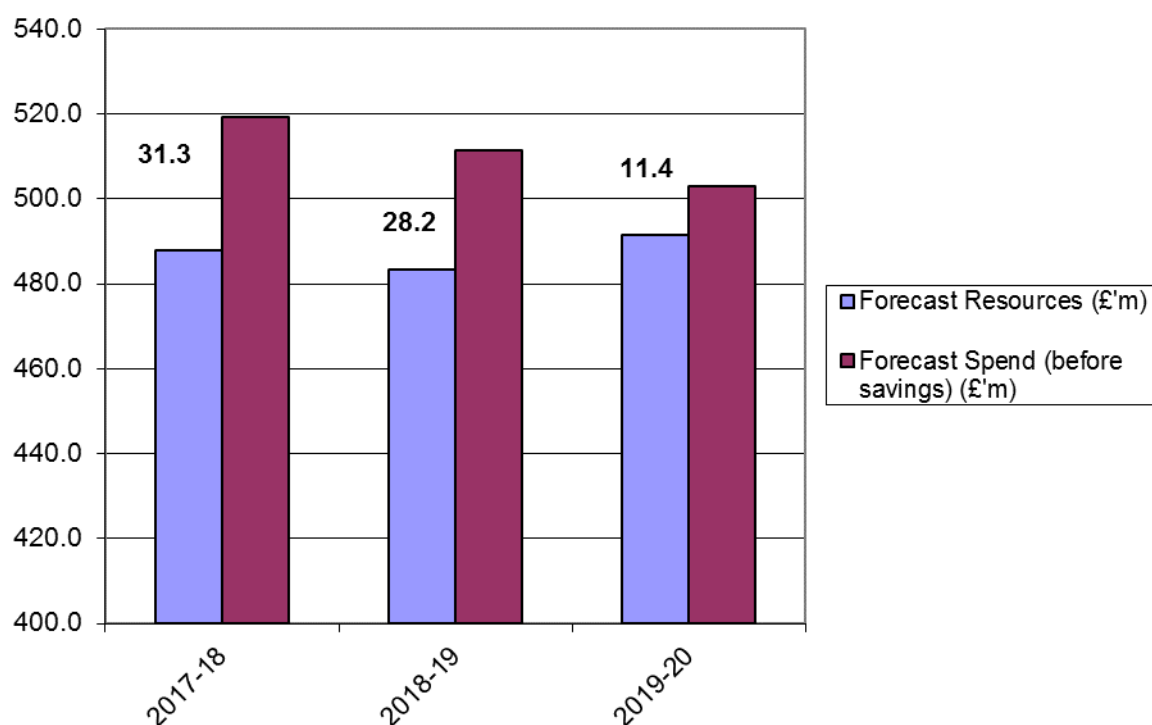
28. **Table 1** below provides a summary of the savings proposals for 2017-18. **Appendix C, Annex D** provides more information on each of the savings proposals.

**Table 1: Summary of Savings Proposals**

Savings Reference	Savings Proposals (by Directorate)	Amount £'m
	<b>Adult &amp; Community Services (ACS)</b>	
ACS1	Supporting Lives Connecting Communities (SLCC)	6.00
ACS2	Adult Care: Voluntary Sector Grants	0.29
ACS3	Housing Related Support	1.40
ACS4	Library Service & Archives	0.28
ACS5	Culture, Heritage and Sport Services	0.13
ACS6	Further savings from Staff	0.74
	<b>Children &amp; Young People (CYP)</b>	
CYP1	Making Every Intervention Count (MEIC)	1.40
CYP2	Travel	0.55
CYP3	Relationship with Schools	0.20
CYP4	Skills	0.10
CYP5	Further savings from Staff	0.85
	<b>Public Health &amp; Protection (PH&amp;P)</b>	
PHP1	Public Protection Organisational Design	1.15
	<b>Resource Management (RM)</b>	
RM1	Travel	0.80
RM2	Highways & Infrastructure	2.13
RM3	Waste	0.98
RM4	Support Services	3.47
RM5	Strategic Development	0.30
RM6	Property	1.00
RM7	Further savings from Staff	0.61
	<b>Corporate</b>	
CORP1	Reduce Capital Financing & Contingency Budgets	3.50
CORP2	Reduce Councillor Locality Budgets	0.02
CORP3	Remove Councillor Pension Budget	0.08
CORP4	Returns from Vertas and Barley Homes (Group) Ltd	0.35
	<b>ALL</b>	
CORP5	Savings from Contracts	5.00
	<b>TOTAL SAVINGS PROPOSALS</b>	<b>31.33</b>

29. In 2017-18 the budget gap is £39.8m (see **Chart 1**) and the savings proposals total £31.3m so it will be necessary to use £8.5m from the corporate contingency reserve to balance the budget. Further savings will need to be identified to balance the 2018-19 budget in addition to the £19.7m shown in **Chart 1** as continuing to use reserves is not sustainable. The impact of this is shown in **Chart 2** below.

**Chart 2: Forecast Budget Gap 2017-20 (including use of reserves in 2017-18)**



30. The proposed net budget and savings for each directorate for 2017-18 are detailed in **Table 2** below. More detail on the Proposed Revenue Budget is included in **Appendix C, Section A and Annex C**.

**Table 2: Proposed Revenue Budget 2017-18**

Directorate	2016-17 Adjusted Budget	Inflation	Demand & Demography	Other Changes	Savings	2017-18 Net Budget
	£'000	£'000	£'000	£'000	£'000	£'000
Adult & Community Services (ACS)	215,765	852	2,000	12,401	-8,849	222,168
Children & Young People (CYP)	96,665	670	5,000	-337	-3,095	98,903
Public Health & Protection (PH & P)	56,738	224		-805	-1,154	55,004
Resource Management (RM)	87,615	279		-271	-10,014	77,609
Corporate Resources & Capital Financing	34,107	5,892		2,400	-8,221	34,178
<b>NET EXPENDITURE BUDGET</b>	<b>490,890</b>	<b>7,916</b>	<b>7,000</b>	<b>13,388</b>	<b>-31,333</b>	<b>487,862</b>

31. **Table 3** overleaf shows the movement in financing from the adjusted 2016-17 position to the proposed 2017-18 budget.

**Table 3: Changes in Financing the Budget 2016-17 to 2017-18**

	£'m
<b>2016-17 Adjusted Budget</b>	<b>490.9</b>
Loss of Grant	-27.2
Decrease in New Homes Bonus	-1.0
New Adult Social Care Support Grant	3.3
New Improving Better Care Fund	0.9
Increase in Local Share of Business Rates	3.9
Decrease in Collection Fund Surplus	-2.4
Increase in Council Tax Base	4.1
New Social Care Precept	8.5
Increase in funding from Contingency Reserve	6.9
<b>2017-18 Net Expenditure Budget</b>	<b>487.9</b>

32. The New Adult Social Care Support Grant was announced in the Provisional Settlement for 2017-18. This grant is one-off and has been funded through reducing the New Homes Bonus nationally by £241m.
33. Since April 2010 there has been a significant reduction in staff numbers across all directorates. Between April 2010 and December 2016 the workforce (by headcount) excluding schools has reduced from 10,456 to 5,563, a reduction of 47%. This trend is shown in **Table 4** below.

**Table 4: Workforce Numbers**

Directorate	Apr 2010	Apr 2011	Apr 2012	Apr 2013	Apr 2014	Apr 2015	Apr 2016	Dec 2016
ACS	3,749	3,695	3,155	1,162	1,183	1,268	1,340	1,330
CYP	2,685	2,509	2,544	2,534	2,339	2,233	2,315	2,345
PH&P	898	853	786	763	790	759	749	757
RM	3,124	3,005	1,157	1,043	820	1,212	1,199	1,131
<b>Total SCC</b>	<b>10,456</b>	<b>10,062</b>	<b>7,642</b>	<b>5,502</b>	<b>5,132</b>	<b>5,472</b>	<b>5,603</b>	<b>5,563</b>

34. At December 2016 the council employed 4362 full time equivalent staff. Of this approximately 25% are funded from grants, external funding or traded activity. A reduction in the number of staff funded by these external income sources would not result in a saving, therefore approximately 3200 FTE are in scope for savings proposals. It is expected that the transformation proposals discussed in this report will result in a further reduction in the number of staff. As well as this it is proposed that further savings from staff of £2.2m should be targeted during 2017-18.

## Equality Impact Assessment

35. It is necessary to make an assessment of the impact of the savings. This includes having regard to the public sector equality duty (PSED) under s.149 of the Equalities Act 2010. The council must have due regard to the need to:
- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act



- b) Advance equality of opportunity between people who share a protected characteristic and those who do not
  - c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.
36. The PSED is a relevant factor in making decisions in relation to the budget, in that it must be demonstrated that decision makers paid 'due regard' to equality in coming to decisions. The law does not mean that changes cannot be made even where they could have a negative impact on people, so long as the potential impact has been considered and steps have been taken to mitigate against the negative impact where possible. It should be noted that decisions made by other local authorities where due regard had not been appropriately considered has resulted in decisions being taken to judicial review.
37. The protected characteristics as outlined in the Act are gender, age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sexual orientation and marriage or civil partnership.
38. In order to meet s.149 of the Equality Act and pay due regard to equality, a number of equality impact assessment (EIA) screenings have been completed by officers in relation to the impact that the transformation programmes and related budget savings may have on the protected characteristics. Most of these are available on the Council's website.
- <https://www.suffolk.gov.uk/council-and-democracy/our-aims-and-transformation-programmes/the-councils-equality-and-inclusion-commitment-to-you/#tab3>
39. Those EIAs which contain confidential information have been emailed direct to Cabinet members. These EIAs will be published once it is appropriate to share this information in the public domain.

## **Council Tax**

40. As part of the Comprehensive Spending Review 2015 the Government announced that for the rest of the current Parliament, local authorities responsible for adult social care would be given an additional 2% flexibility on their current council tax referendum threshold to be used entirely for adult social care. This flexibility is being offered in recognition of the impact of the National Living Wage and demographic changes which are leading to growing demand for adult social care, and increased pressure on council budgets. In 2016-17 the Council implemented this Social Care Precept which is shown separately on the Council Tax bill.
41. In the 2017-18 Provisional Settlement it was announced that in 2017-18 and 2018-19 authorities can now raise the Social Care Precept by 3% of the total Band D rate rather than 2%. The total increase over the three years to 2020 cannot exceed 6% so there are a mix of options between 2017-18 and 2019-20. These include:
- a) 2% per annum
  - b) 3% in 2017-18 and 2018-19 and 0% in 2019-20
  - c) 2% in 2017-18, 3% in 2018-19 and 1% in 2019-20

42. The budget for 2017-18 is based on an increase in the Social Care Precept that is equivalent to 3% of the total Band D council tax and no general council tax increase.
43. **Table 5** below shows how the precept requirement is calculated. This is based on the budget requirement of £436,355,298 less Revenue Support Grant, Top Up Grant, Business Rates and a share of the surplus on council tax collection funds held by the Borough and District Councils. **Table 6** overleaf shows the recommended general council tax for 2017-18 and the 2017-18 Social Care Precept.

**Table 5: Budget and Precept Requirement**

	<b>£'000</b>
<b>2017-18 Net Expenditure Budget</b>	<b>487,862</b>
<b>Less</b>	
New Homes Bonus	2,981
Rural Services Delivery Grant	1,743
Public Health Grant	30,793
Education Services Grant	1,364
Transitional Grant	1,978
Funding from Contingency Reserve	8,501
Adult Social Care Support Grant	3,276
Improved Better Care Fund	870
<b>Budget Requirement 2017-18</b>	<b>436,355</b>
<b>Less</b>	
Revenue Support Grant	45,191
Top Up Grant	74,934
Business Rates	22,979
Collection Fund Surplus	4,101
<b>Total Precept 2017-18</b>	<b>289,151</b>
<b>Divide by</b>	
Taxbase (Band D Equivalent properties)	244,318.62
Band D Council Tax (excluding social care)	1,126.53p
Band D Social Care Precept	56.97p
Total Band D Council Tax	1,183.50p
<b>General Council Tax Precept</b>	<b>275,232</b>
<b>Social Care Precept</b>	<b>13,919</b>

**Table 6: Recommended Council Tax 2017-18**

Band	General Council Tax £	Social Care Precept £
A	751.02	37.98
B	876.19	44.31
C	1,001.36	50.64
D	1,126.53	56.97
E	1,376.87	69.63
F	1,627.21	82.29
G	1,877.55	94.95
H	2,253.06	113.94

### **Budget Requirement/Precept**

44. The budget proposals and the suggested council tax level will lead to
- A 2017-18 budget requirement of £436,355,298
  - A total precept on the collection funds of Borough and District Councils of £289,151,087. This is made up of a general council tax precept of £275,232,255 and a social care precept of £13,918,832.

### **Capital Programme**

45. The capital financing strategy going forward will continue to limit new borrowing only to those schemes which are either invest to save schemes or where the borrowing is paid for from other resources or where it is absolutely essential to the delivery of the Administration's key priorities. This strategy should generate some revenue savings in the capital financing budget in the short term.
46. The summary capital programme is shown in **Table 7** overleaf. For 2017-18 the programme totals £97.7m which compares to a total programme of £99.3m in 2016-17. These figures exclude any slippage on schemes currently being delivered during the 2016-17 financial year. Confirmed slippage will not be known until May 2017 and will be added to the planned expenditure programme together with its financing at this point.
47. The programme includes investment in building new schools and extensions and improvements to existing schools totalling £22.5m, There will also be continued investment in the county's road network totalling £32.8m. The programme also includes the Suffolk Better Broadband programme which will provide 98% of premises in Suffolk with access to Superfast broadband speeds. The government target is to deliver 100% by 2020. The detail of the programme for each directorate and the funding received are explained in detail in **Appendix C, Section B and Annex E.**

**Table 7: Summary Capital Programme**

	Approvals up to 2016-17	2017-18	2018-19	2019-20	Total scheme costs
	£'000	£'000	£'000	£'000	£'000
<b>Programme by service:</b>					
Broadband & IT	10,100	16,530	9,500	2,300	<b>38,430</b>
Adult & Community Services	5,744	14,640	5,740	-	<b>26,124</b>
Children & Young People	28,901	22,500	23,720	18,450	<b>93,571</b>
Highways	31,826	36,823	28,844	25,844	<b>123,337</b>
Property	1,000	4,700	9,000	4,800	<b>19,500</b>
Public Health & Protection	3,410	1,030	5,090	1,030	<b>10,560</b>
Waste & Environment	1,000	1,500	2,000	2,000	<b>6,500</b>
	<b>81,981</b>	<b>97,723</b>	<b>83,894</b>	<b>54,424</b>	<b>318,022</b>
<b>Consisting of:</b>					
Contractually committed schemes	52,381	46,410	26,860	3,270	<b>128,921</b>
Schemes starting in 2017-18	-	7,180	7,450	2,800	<b>17,430</b>
Schemes starting in 2018-19	-	-	8,410	3,450	<b>11,860</b>
Schemes starting in 2019-20	-	-	-	4,900	<b>4,900</b>
Rolling Programmes	29,600	44,133	41,174	40,004	<b>154,911</b>
	<b>81,981</b>	<b>97,723</b>	<b>83,894</b>	<b>54,424</b>	<b>318,022</b>
<b>Funded by</b>					
Ring-fenced Government Grants	7,100	12,690	1,180	1,060	<b>22,030</b>
Other Contributions	5,505	19,820	7,080	3,230	<b>35,635</b>
Non Ring-fenced Grants	35,349	36,143	46,814	39,994	<b>158,300</b>
Capital Receipts	3,731	3,290	2,110	1,000	<b>10,131</b>
Revenue	4,140	6,630	11,710	2,830	<b>25,310</b>
Borrowing	26,156	19,150	15,000	6,310	<b>66,616</b>
	<b>81,981</b>	<b>97,723</b>	<b>83,894</b>	<b>54,424</b>	<b>318,022</b>

## Conclusion

48. This budget sees the seventh full year of significant savings being proposed on top of those from earlier years and the austerity measures are set to continue until 2019-20 and beyond. Further savings in the order of £40m will need to be identified to balance the budget through to 2019-20. It is therefore essential that the Council keeps focused on implementing major transformational change and integrate services where possible to drive down the costs of service delivery whilst providing effective services to the community.
49. The council also needs to consider how it can develop greater alternative income streams and optimise revenues from its wholly-owned companies.

50. A major change to the local government finance system is likely to be implemented in 2019-20 or 2020-21. It will be based on incentivisation and growth with local government retaining 100% of business rates though not necessarily on an individual authority basis as there will still have to be some redistribution of funding according to need. So in future business rates and council tax will be the key sources of finance for local budgets. Revenue Support Grant will be phased out altogether. Then it will be essential to generate housing growth to increase the council tax base and with retention of 100% of business rates there will be an ever-increasing incentive to grow the local economy and hence the business rate tax base. There will be risks and volatility in this 'new world' of local government finance particularly around increase in the tax base not matching the growth in demand for services. There will also be the issue of appeals against business rates and the contraction of businesses to manage, especially in times of economic downturn.
51. A further change that will accompany the move from 50% to 100% retention of business rates will be the devolution of further services to be funded from business rates and existing specific grant funding being met from business rates. More details on the new system will emerge during 2017 when a further consultation paper is expected. These changes will be introduced as local government continues to face huge pressures on its decreasing resources. The period of challenge which, up to now, Suffolk County Council has faced competently and with innovation, will continue without a known end point.

#### **Sources of further information**

- a) Report of County Council on 11 February 2016 on Revenue Budget 2016-17 and Capital Programme 2016-19 can be found at:  
[http://committeeminutes.suffolkcc.gov.uk/LoadDocument.aspx?rID=0900271181aee404&qry=c\\_committee%7e%7eCounty+Council](http://committeeminutes.suffolkcc.gov.uk/LoadDocument.aspx?rID=0900271181aee404&qry=c_committee%7e%7eCounty+Council)
- b) Report to Scrutiny Committee on 30 November 2016 on Pre-Cabinet Decision Scrutiny of 2017-18 Revenue and Capital Budget can be found at:  
<http://committeeminutes.suffolkcc.gov.uk/LoadDocument.aspx?rID=0900271181e458f4>
- c) Details of the government's provisional grant settlement for consultation can be found on:  
<https://www.gov.uk/government/consultations/provisional-local-government-finance-settlement-2017-to-2018>
- d) Details of the Autumn Statement 2016 can be found on:  
<https://www.gov.uk/government/publications/autumn-statement-2016-documents/autumn-statement-2016>

