

5 FEBRUARY 2014

REPORT OF THE HEAD OF CENTRAL SERVICES

REVENUE BUDGET 2014/15 AND MEDIUM TERM FINANCIAL STRATEGY

1.0 PURPOSE

1.1 The purpose of this report is to provide information on the budget issues facing the Council in 2014/15 and beyond, seek a decision on the level of the budget including growth and savings and agree the level of Council Tax for Borough Council purposes.

2.0 RECOMMENDATIONS

2.1 It is recommended that:

- (i) Any increase or shortfall against the target working balance on General and Special Expenses Melton Mowbray at 31 March 2014 be adjusted by transfers to/from the Corporate Priorities Reserve and the Special Expenses Reserve respectively;
- (ii) The proposals for General Expenses as set out in Appendix A be approved for inclusion in the 2014/15 budget resulting in the estimates set out in Appendix B;
- (iii) The revenue budget for 2014/15 for General and Special Expenses as set out in Appendix B be approved resulting in the council tax levels summarised in para 3.5.4;
- (iv) That delegated authority be given to the Head of Central Services to amend the estimates to account for any changes to Formula Funding over the provisional figure by adjusting the contribution to the New Homes Bonus Reserve;
- (v) That delegated authority be given to the Head of Communications in consultation with the Chief Executive to make any changes necessary to the employee establishment as a result of the saving proposal set out in Appendix A;
- (vi) That members note the changes made to the risk categorisation of budgets as set out in para 3.6.3 and Appendix D
- (vii) That the Special Expenses Cemetery Drains Repair and Renewal Reserve be closed and the balance at 31st March 2014 be transferred to the General Reserve Special Expenses.
- (viii) That members determine if they wish to create a Waterfield Leisure Centre Reserve with an initial contribution of £125k and that should such a fund be created in 2014/15 the contribution to the NHB Reserve as set out in the papers be adjusted accordingly.
- (ix) That members note the unanimous decision taken to dissolve the Leicester and Leicestershire Business Rates Pool by all pool members for 2015/16 and that any redistributed contingency be set aside to transfer back to the pool should it be re-established in future years.
- (x) That delegated authority be given to the Head of Central Services in consultation with the Management Team to utilise any of the redistributed

contingency to support expenditure required to progress the reinstatement of the pool.

3.0 KEY ISSUES

3.1 Medium Term Financial Strategy (MTFS)

3.1.1 The key issues set out in the previously approved Budget Framework with respect to the 2014/15 budget are as follows:

- The retention of the £820,000 target working balance for General Expenses, £50,000 target for Special Expenses Melton Mowbray and £750,000 target for the HRA.
- The Council retains its objective of setting a balanced budget in 2014/15.
- No inflation be provided for in the 2014/15 budget at service budget level, other than fees and charges which has been provided for at the rate of 3%, unless adjusted for known prices by budget holders. Instead a contingency budget for inflation be determined at an appropriate level set by the Head of Central Services and reported to Members as part of the budget setting process for 2014/15. On this basis a provision of £100k has been included.
- The Programme Board determine the relative priority of schemes for members to consider and allocate funding based on the information set out in the project mandates.

3.1.2 The Medium Term Financial Strategy is being merged with the budget for 2014/15 as approved by the Policy Finance and Administration committee at its meeting on 3rd December 2013. As such estimates for later years are included with the figures presented and the full document will be published with the Budget Book for 2014/15.

3.2 Local Government Finance Settlement 2014/15

3.2.1 The provisional settlement was announced on 18 December 2013 and contained provisional figures for 2014/15 and illustrative figures 2015/16. The final settlement is expected in February 2014 following consultation and if received in time a verbal update will be provided at the meeting. A response was submitted to the consultation with the emphasis on supporting the SPARSE comments made with regard to the level of funding provided to rural councils.

3.2.2 The 2014/15 provisional finance settlement sees the continuation of the Business Rates Retention (BRR) scheme as the principal form of local government funding. As such the provisional settlement provides details of the provisional Revenue Support Grant allocation (RSG) and the baseline position for the BRR scheme. The previously separate council tax freeze grant for 2013/14 has been rolled into the settlement.

3.2.3 Due to the variable nature of the business rates element, this element of the settlement does not provide absolute certainty of funding and will depend on the rateable value of businesses in the borough, in comparison to the rates baseline. Any increase or reduction, up to a safety net of 7.5%, against this baseline after tariffs and levies, is borne by the Council. The funding baseline is used to determine the rate of tariff and levy payable.

The amounts included in the provisional finance settlement for Melton are set out below:

	2014/15	2015/16	Change Over Previous Year
	£	£	£
RSG	1,386	966	-420
Retained Business Rates Funding Baseline	1,182	1,215	+33
Total Formula Funding	2,568	2,181	-387

3.2.4 An assumption has been made with regard to the level of business rates income that will be received in respect of 2014/15 and an amount of £1,297,950 has been included in the estimates. The Leicestershire pool which was set up in 2013/14 has been dissolved for 2014/15 due to the apparent risks now more identified to each of the pool members. Further detail is set out in Section 3.9.

3.2.5 In addition it was announced that a further council tax freeze grant is available for those councils that do not increase their basic amount of council tax in 2014/15 and in 2015/16 and will be equivalent to a 1% increase in council tax for each year. This will also be built into the baseline from 2016/17. Originally all freeze grants were expected to cease being paid in 2015/16 creating the potential for considerable financial pressure to be placed on councils that had taken up these grants from 2016/17. This is not now the case, although by being part of the Formula Funding baseline they will be subject to the same general cuts in funding as the remaining RSG. As a result of this change in policy and following discussion with members at the Strategic Planning Away Day the recommended budget and council taxes is based on the take up of the Freeze Grant for 2014/15 which is contrary to the recommendation made by the Policy Finance and Administration Committee at its meeting held on 3rd December 2013 which was for a 1.5% increase in General Expenses and Special Expenses (Melton Mowbray).

3.2.6 Details of what constitutes an excessive council tax increase is still awaited. Any increase above a limit set will require a referendum to be held providing the local electorate with the opportunity to approve or veto the increase, in a binding referendum. It is not known when this detail will be available and this may not be in time for this meeting although a verbal update will be provided on any information received.

3.3 Policy Framework and Budget Process

3.3.1 Following detailed scrutiny by the Management Team, the Budget and Strategic Planning Working Group (BSPWG) met on 7 November 2013 to consider and scrutinise the budget submissions. Following this process a draft budget was produced.

3.3.2 The Strategic Planning 'Away Day' was held on 16 January 2014 to which all Councillors and Heads of Service were invited, to provide their views on the budget proposals and financial position of the Council for the current, next and future years. This exercise enabled Members knowledge of the council's financial position to be enhanced and also resulted in a steer being provided regarding the assumptions to be made in the budget and the Council Tax increase for Council funds. This was against a backdrop of the Council's priorities and achievements which were also discussed alongside early results from the consultation exercise on priorities which is currently being undertaken.

3.4 Estimated Year End Position 2013/14

3.4.1 The estimated year end position for the current financial year 2013/14 is shown in Appendix B. This has been compiled on the basis of the 'best estimate' of income and

expenditure for the year provided by budget holders and includes requests for supplementary estimates that have been approved by the Policy, Finance and Administration Committee.

- 3.4.2 The estimated year end position for general expenses is indicating a surplus for the year of £116k. This takes into account approved carry forwards from 2012/13 and in year supplementary estimates. This underspend is primarily due to increased benefit subsidy and business rates over that estimated and reduced IT costs offset by reduced cattle market and Phoenix House income. However there remains pressure on a number of budgets and Management Team continue to monitor budgets closely on a monthly basis and current in year monitoring is showing a much lower underspend. The Policy, Finance and Administration Committee approved to maintain the working balance at £820k to reflect the risks associated with reduced future funding and the fraudulent payment. It is proposed that any surplus/deficit over this level at 31 March 2014 be adjusted by transfers to/from the Corporate Priorities Reserve.
- 3.4.3 The estimated year end financial position with regard to Special Expenses, Melton Mowbray based on budget holder estimates is for a surplus of approximately £7k and therefore the actual working balance at the year end is likely to be above the target level of £50,000 by this amount. It is proposed that any surplus/deficit over this level at 31 March 2014 be adjusted by transfers to/from the Special Expenses Reserve.
- 3.4.4 The estimated year end position is only an indication of the likely position at the year end and budget holders can only spend at this level if they seek approval through virements and supplementary estimates.
- 3.4.5 The only changes in the estimated year end position with regard to Frisby and Sproxtton special expenses is due to variations in the balances brought forward from 2012/13 over that originally estimated and in both cases this has been taken into account in the 2014/15 budgets as reserves are not maintained in respect of these funds.

3.5 Proposed Budget 2014/15

- 3.5.1 The budget proposals for general and special expenses (MM) are set out in Appendix A. These proposals result in the estimates set out in Appendix B. These proposals are as proposed at the Strategic Planning Away Day. The budget for 2014/15 has been prepared on the basis of maintaining services at their agreed levels except where the Council has already agreed to a change in which case any change in cost has been incorporated into the base budget.
- 3.5.2 All service budgets have been subject to scrutiny by both the Management Team and the BSPWG. In accordance with the MTFS no inflation has been provided for price or pay increases unless adjusted by budget Holders for known increases or contractual commitments. As set out in para 3.1.1 an inflation contingency of £100k has been included.
- 3.5.3 A number of principles and assumptions have been applied when preparing the summary set out in Appendix B as follows:
- That the Council sets a nil overall council tax increase in order to be eligible for the council tax freeze grant which is equivalent to an overall 1% increase across all funds. The grant has been allocated to each fund based on a 1% increase in council tax. Council tax for the rural special expenses has been set at the level required to balance the budget and General Expenses and Special Expenses Melton Mowbray at the same level as 2013/14. This results in an average council tax reduction of 0.04%. This is contrary to the recommendation made by the Policy Finance and Administration Committee at its meeting held on 3rd December 2013 as set out in para 3.2.5.

- An amount of £324,590 is transferred to the New Homes Bonus Reserve, in order to balance the budget as recommended by the Policy Finance and Administration Committee.
- The approved establishment has generally been budgeted for in full, but no provision has been made for recruitment costs as a result of any vacancies.
- The capital programme as set out earlier on this agenda is approved. The revenue implications of which have been incorporated into the budget
- Assumptions have been made in respect of a number of service related income streams in addition to assumptions over the level of interest from investments. In light of the current economic climate the actual position could differ significantly from that estimated. Those services that continue to be particularly affected are building control, development control, the sale of co-mingled waste, car parking and industrial unit rents. Assumptions have also been made relating to price increases which could also differ to that estimated.
- With regard to property related estimates, assumptions have been made regarding the letting of Phoenix House and its use as a Training Facility funded through the European Social Fund.
- Income has been assumed in respect of a number of externally funded projects e.g. Children's Services, Wheels to Work and the Family Intervention Project etc. Partners are still working through their own budget approvals and formal confirmation of a number of projects is still awaited.
- The impact of welfare reform and the introduction of universal credit remains uncertain. In the absence of a timetable for implementation of universal credit it has been assumed that there will be no impact on the budget for 2014/15.
- To compensate for the reduced council tax base, as a result of the council tax support scheme, an element of Revenue Support Grant has been allocated to each special expense on the basis of the estimated loss that will be incurred following the policy introduced in 2013/14.
- As approved by Full Council on 11th December 2013 a portion of RSG has been allocated to parish councils based on the level allocated in 2013/14 but reduced in line with Melton's anticipated RSG reduction, being 25% in 2014/15. This is to compensate for the reduced tax base as a result of the council tax support scheme.
- The Housing Related Support (Supporting People) contract which Melton delivers on behalf of Leicestershire County Council was due to be retendered, with the county council looking for savings and this council looking to reduce the current level of subsidy it provides. This has now been put on hold with the future for the contracting arrangements unclear. The budget is based on the current service level and income due to the current uncertainty.

3.5.4 The proposals and assumptions set out above result in the proposed Council Tax levels for each fund as set out below:

Fund	Council Tax at Band D £	Change over 2013/14 %
General Expenses	150.48	0.00
Special Expenses - Melton Mowbray	56.35	0.00
Special Expenses – Sproxton Nos. 2 & 4	45.32	-28.2
Special Expenses - Frisby	16.84	-6.9
Average	177.66	-0.04

3.5.5 For information, a summary of the parish precepts is set out at Appendix C.

3.6 Budget Monitoring

3.6.1 For the purpose of budget monitoring, services are designated as one of three categories which determines the level and frequency of budget monitoring.

These are:

- High risk and complex budgets.
- High risk budgets.
- Lower risk budgets.

3.6.2 The categorisation of the various services has been reviewed for 2014/15 and is set out in Appendix D.

3.6.3 Following consultation with the Management Team the only change that has been made to the existing categorisation is the removal of Parkside Expenditure from the list of high risk budgets due to the increased certainty provided from historic data now being available since occupation and no issues having been encountered with the history of expenditure against budget.

3.7 Reserves

3.7.1 The Local Government Act 2003 requires the Responsible Financial Officer to comment on the adequacy of reserves and the robustness of the estimates. I am satisfied with the robustness of the 2014/15 base budget estimates and the adequacy of the reserves on the basis of the information available to me at this time and advised by budget holders and the assumptions set out in para 3.5.3. The key issues that could impact on the robustness of the estimates are covered by the high risk budgets set out in Appendix D. In addition assumptions have been made regarding a number of partner contributions and external funding where notification of funding levels have yet to be received. Reserves would need to be adequate to fund any in year requests for schemes not supported as part of the budget setting process and each case would need to be assessed at that time based on the availability of individual reserves available to support any such requests.

3.7.2 A Statement of Revenue and Capital Reserves is attached at Appendix E and this is based on the following assumptions:

- The capital programme and the contribution from the reserves is approved as set out earlier on this agenda.
- Any increase or shortfall against the target working balance on General and Special Expenses Melton Mowbray at 31 March 2014 is transferred to/from the Corporate Priorities Reserve and the Special Expenses Reserve respectively

3.7.3 With regard to the revenue reserves the council has three main categories. These are earmarked for a specific purpose, general where the use is flexible and working balances which are in effect a contingency for unforeseen but risk assessed events. A brief description of the purpose and future intention with regard to each reserve and provision held by the Council is set out in Appendix F.

3.7.4 With regard to the general reserves which are not earmarked there are a range of projects that are at the early stages of development for which these reserves will be essential for the Council to deliver. These include but are not limited to:

- Leisure Vision
- Food Enterprise Centre
- Cattle Market
- Housing Foyer
- Transformation Programme
- Town Centre Regeneration
- Me and My Learning
- Local Plan Projects
- Affordable Housing
- Asset Repairs
- Private Sector Housing Support/Grants
- Strategic Asset Acquisition
- Non-Recurring Costs arising from Staffing Changes

3.7.5 Some years ago a special expenses reserve was created in order to provide funding for French drains at Thorpe Road cemetery it has recently been determined that such drains are not needed in order that the lower lying/wetter areas of the cemetery can be used. Indeed such areas are being successfully used without the installation of such drains using concrete rafts. As such it is recommended that the balance on the reserve of £10,100 is transferred to the General Reserve - Special Expenses.

3.7.6 No account has been taken as part of the estimates for any loss that may arise from the fraudulent payment. The maximum loss that could occur is just over £205k. Any loss that cannot be met from within the existing revenue budget will impact on the level of reserves and balances.

3.7.7 At the Strategic Planning Away Day concern was expressed regarding the uneven expenditure pattern relating to the Waterfield Leisure centre as highlighted in the forward projections. A suggestion was made that a reserve be created to assist with spreading the cost of these over the life of the contract to reduce the financial impact of such fluctuations in any one year. A contribution of £125k would be required to start off the fund in 2014/15 after which it would be possible to manage the fluctuations in the revenue budget on an annual basis to create an even spread of savings. The creation

of such a reserve in 2014/15 would reduce the amount available to transfer to the NHB reserve by a corresponding amount.

3.8 Financial Projections for Future Years

3.8.1 As previously highlighted the Medium Term Financial Strategy is being merged with the budget for 2014/15. As such the estimates in Appendix B contain forward projections for the financial years 2015/16 to 2017/18. This is based on the estimated likely position for these future years. In drawing up this projection a number of assumptions have been made regarding service expenditure and income following discussions with budget holders, and scrutiny by both the Management Team and the BSPWG. Some of the key assumptions that have been made in preparing these forward projections as follows:

- The current policy of allocating a portion of RSG to parishes and special expenses to compensate for the reduction in tax base as a result of council tax support is continued with a reduction in line with Melton's estimated reduction in RSG as approved by the Policy Finance and Administration Committee on 3rd December 2013.
- A portion of RSG is allocated to special expenses to compensate for any freeze grant that has been incorporated into this grant.
- Any surplus on the general expenses revenue budget is transferred to the NHB Reserve in line with the recommendation by the Policy Finance and Administration Committee on 3rd December 2013.
- That the freeze grant will be taken again for 2015/16 and that an increase in council tax of 1.5% will be set in 2016/17 and 2017/18.
- Transformation savings of £200k will be achieved over the 2 years 2015/16 and 2016/17
- Additional savings/income will arise from increased use of the Phoenix House site and the review of public conveniences
- Additional costs will arise from changes to NI and pension arrangements
- One off costs will arise from the borough elections in 2015/16
- Net expenditure will increase due to time limited grants ending
- A number of income streams are likely to increase.
- No allowance has been made for the any financial impact arising from Welfare Reform including the introduction of Universal Credit
- No allowance has been made for the new waste contract which is due for commencement on 1 April 2017.
- RSG will continue to reduce significantly in line with previous reductions.

3.8.2 Following approval of the budget, the MTFs and budget book will be published as a joint document and it is intended this will be available for circulation to members at the Council meeting on 20th February 2014.

3.9 Business Rates Pooling

3.9.1 As approved in 2012 the Council is currently a member of a business rates pool consisting of all Leicestershire districts, Leicestershire County Council, Leicester City Council and Leicester, Leicestershire and Rutland Combined Fire Authority. In summary the pooling agreement allows for increases in business rates that would otherwise have been paid over to central government in the form of a levy to be retained within the pool area. Surpluses up to £400k will be retained within the pool as a contingency sum to cover safety net payments and monies retained above this level will be available to support priority economic projects within the whole Leicestershire/Leicester area and distributed by the LLEP. The financial position of the pool is monitored on a monthly basis across the area however the final position will not be known until after the end of the financial year.

3.9.2 The estimated levy the pool would retain is based on Formula Funding for each authority as well as forward projections of business rates income. As such it is difficult to finalise these estimates for each financial year until the provisional settlement is received. In recognition of this difficulty authorities are given 28 days following the release of the provisional finance settlement to withdraw from a pool should they wish to do so. Any member of the pool withdrawing would cause the pool as a whole to cease. As a result of this small time period within which Council's can estimate the likely financial position on the pool and make their decision to continue or not, delegated authority was given to the Head of Central Services in consultation with the Chief Executive, Leader of the Council and the Leaders of the two minority groups to withdraw from the pool if information in the Local Government Finance settlement in December indicated that continued pooling would not be in the best interest of the Council. Following an analysis of the financial position of the pool it was agreed unanimously across the pool area that the pool should be dissolved for 2014/15 and reconsidered again for 2015/16. The key reasons were:

- the projected surplus for 2014/15 is below that considered prudent
- projections are volatile with great uncertainty surrounding the outcome and accounting for appeals
- pools are now carrying the risk of changes to the regularity and policy environment to a greater extent than was the case when the pool was created.

3.9.3 The legal agreement provides for any contingency to be redistributed upon the dissolution of the pool. However as the intention is to re-establish the pool for 2015/16 should the current risks reduce it is intended that redistributed funds be set aside and paid back into the pool should it be re-established less any costs incurred that are not met from existing budgets.

4.0 POLICY AND CORPORATE IMPLICATIONS

4.1 There is no further policy and corporate implications directly arising as a result of this report other than those set out above.

5.0 FINANCIAL AND OTHER RESOURCE IMPLICATIONS

5.1 There are no further financial and resource implications other than those set out above.

6.0 LEGAL IMPLICATIONS/POWERS

6.1 There are no direct legal implications resulting from this report.

7.0 COMMUNITY SAFETY

7.1 Individual budgets could have links to community safety issues. These are covered in any associated reports and financial forms that refer to these budgets as they progress through the decision making process.

8.0 EQUALITIES

8.1 Should it be considered that elements of the budget proposals may have equalities issues then these have been considered by the service area and assessed accordingly.

8.2 An Equalities Impact Assessment has been undertaken with regard to the saving proposal set out in Appendix A. A copy of which can be obtained from the website or from Regulatory Services. This highlighted that the proposal at various points in the

future should not have an impact on equalities issues as they will not lead to any greater disadvantage to persons with a protected characteristic.

9.0 RISKS

- 9.1 There is always the risk that an item of income or expenditure is not adequately reflected in the budget for any financial year. The process followed as set out in the Service and Financial Planning Timetable is aimed at mitigating this risk. However, the Council has a working balance which is annually reviewed and calculated on a risk based approach. This working balance is there to provide for any variations in actuals against budget that could not have been anticipated at this stage. The detailed calculations are contained in the Council's MTFS and were presented to the Policy Finance and Administration Committee at its meeting on 7th October 2013.
- 9.2 There are a number of budgets where assumptions have had to be made which are of higher risk than others and these could impact on the robustness of the estimates as set out in section 3.6 above. The level of budget monitoring in year is based on the risk assessment undertaken and the frequency and extent of in year monitoring and reporting reflects the relative risk of each budget.
- 9.3 There are a number of future financial pressures and uncertainties which have been highlighted earlier in the report which could affect the 2014/15 budget as well as future years. Collectively these indicate on-going financial pressure and uncertainty on the council's resources. The forward projections have been subjected to sensitivity analysis in light of the potential risks associated with particular items and assumptions. These do indicate potential wide fluctuations in any year which could see the likely surplus and therefore contribution to the NHB reserve being both substantially higher or even a significant deficit arising which would need to be addressed. This emphasises both the high level and impact of the risks that face the Council's finances in the future. In recognition of the significance of these risks there is a risk contained within the Council's corporate risk register relating to finance as set out in the following table. As a corporate risk an action plan is in place and is actively managed.

Probability



Very High A				
High B			1	
Significant C				
Low D				
Very Low E				
Almost Impossible F				
	IV Neg- ligible	III Marg- inal	II Critical	I Catast- rophic

→
Impact

Risk No.	Description
1	Uncertainty and risks over the future government funding following the spending Review 2013 and the resultant impact on the Council's finances

- 9.4 One key risk is the significant reductions in RSG that are expected in future years and the reliance the Council now has on the NHB as a form of funding for the Council's revenue budget. Members have expressed a desire to reduce this reliance and as such it is important that the Council continues to be as efficient as it can be and gain savings where possible in order to reduce this reliance. Whilst the Council does have a good level of reserves and balances this should be taken in the context of the future significant cuts that are set to continue in the future. Such reserves could be used, should the need arise, to support the revenue budget in any year to mitigate the impact of any large unforeseen reductions in grant whilst more long term sustainable plans are developed to reduce net expenditure.
- 9.5 Another key area of risk relates to those services that are delivered on behalf of or in partnership with Leicestershire County Council (LCC). LCC have recently drawn up a list of proposed budget savings some of which would impact on district councils. Discussion is currently underway to understand the full implications of these for Melton.
- 11.0 **CLIMATE CHANGE**
- 11.1 Individual budget heads could have climate change issues but these are considered individually as they progress through the approval process.
- 11.0 **CONSULTATION**
- 11.1 The Council's corporate priorities were approved following consideration of national priorities, local intelligence, partner's priorities, community views, internal requirements and future challenges. These have been taken into account as part of the budget setting process.
- 11.2 The Service and Financial Planning Timetable sets out the Council's approach to consultation and its links to the budget setting process. All Heads of Service and Members are involved in the process at various stages.
- 11.3 Union representatives were invited to attend the BSPWG meetings held in November and the Strategic Planning Away Day in order to facilitate communication with staff representatives although a representative did not attend.
- 11.4 The Town Area Working Group was consulted on proposals for Special Expenses Melton Mowbray.
- 11.5 Consultation commenced in December 2013 relating to the Council's priorities as a precursor to more extensive consultation being undertaken later in the year. The consultation is still open but the interim results are attached as Appendix G.
- 11.6 Business ratepayers have been consulted on revenue and capital spending plans via the council's website No comments have been received to date but should any be received prior to the meeting the Council will be updated verbally.
- 11.7 Parish Councils were consulted on the saving proposal set out in Appendix A and all but one of those who responded did not wish to receive documents and information electronically. This is for various reasons, but there was a common theme regarding the use of paper copies at Parish council meetings at which applications are discussed. This was discussed by members at the Strategic Planning Away Day and members felt that we should encourage those parishes that were willing to participate in digital correspondence and look to solutions that may encourage wider take up. Parish councils have also been invited to suggest other ways that we may be able to streamline application processes and secure efficiencies, but none have made any suggestions

12.0 **WARDS AFFECTED**

12.1 All wards are affected.

Contact Officer: Dawn Garton

Date: 22 January 2014

Background Papers: Budget Working Papers
Budget 'Away Day' notes.

List of Appendices: Appendix A – Budget Proposals
Appendix B - Summary of Proposed Committee Estimates
Appendix C - Parish Council Precepts
Appendix D - Risk Assessment of Budgets
Appendices E and F - Statement of Revenue and Capital Reserves and
Purpose and Future Intentions of Reserves
Appendix G – Interim Results of consultation on Priorities

Reference: X: Council, C'tee & Sub-C'tees/Council/2013-14/05-02-14/DG-Revenue Budget
2014/15