

FULL COUNCIL

8 FEBRUARY 2017

REPORT OF THE HEAD OF CENTRAL SERVICES

REVENUE BUDGET 2017/18 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 2017/18 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

It is recommended that:

- 2.1 Any increase or shortfall against the target working balance on General Expenses at 31 March 2017 be adjusted by transfers to/from the Corporate Priorities Reserve and for Special Expenses Melton Mowbray any surplus/deficit be transferred to/from the Special Expenses Reserve (paras 3.4.2, 3.4.4 and 3.5.4 refer);
- 2.2 The proposals for General Expenses and Special Expenses MM as set out in Appendix B be approved for inclusion in the 2017/18 budget resulting in the estimates set out in Appendix C;
- 2.3 The revenue budget for 2017/18 for General and Special Expenses as set out in Appendix C be approved resulting in an overall council tax increase of £5, the individual council tax levels being as set out in para 3.5.5;
- 2.4 That delegated authority be given to the Head of Central Services to amend the estimates to account for any changes to the final Formula Funding amount over the provisional figure by adjusting the contribution to/from the Corporate Priorities Reserve as appropriate;
- 2.5 That members note the changes made to the risk categorisation of budgets as set out in para 3.6.3 and Appendix F;

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 2017/18 budget are as follows:
- The retention of the target working balances for General Expenses of £640k, for Special Expenses Melton Mowbray of £50k and £750k for the HRA;
 - The Council retains its objective of setting a balanced budget in 2017/18;
 - No inflation is provided for in the 2017/18 budget other than fees and charges which has been provided for at the rate of 2%, unless adjusted for known prices by budget holders and 1% for pay;

- 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.

3.2 Local Government Finance Settlement 2017/18

3.2.1 The finance settlement sets out the centrally allocated resources for all councils which are allocated within the context of the spending review. A Settlement Funding Assessment is awarded which consists of a Revenue Support Grant (fixed grant) and a Baseline Funding Level which is used to calculate the level of business rates that can be retained from that estimated to be collected locally. Figures were announced for the period 2016/17 to 2019/20 in 2016 with the announcement that where council's desired the certainty of a guaranteed four year budget this would be available with the submission of an efficiency statement. The Council submitted its efficiency statement as approved by the Policy Finance and Administration Committee in 2016 by the deadline and received notification that this had been accepted by the government.

3.2.2 The provisional local government finance settlement was announced on 15th December 2016. The settlement is subject to consultation which closed on 13th January 2017 with the Council submitting a response. Following the consultation final figures are provided to councils. A verbal update will be provided at the meeting should the final figures be received in time and revised supporting papers provided if appropriate. There have been occasions when the final figures have been different to the provisional as such should this be the case it is proposed that any changes be accommodated by adjusting the level of the contribution to/from the Corporate Priorities Reserve in order to balance the budget. The provisional settlement was in line with the four year settlement (2016/17 to 2019/20) finalised on 8th February 2016 with figures for the Revenue Support Grant, Rural Services Delivery Grant and Transition Grant being the same. Slight changes to the baseline and tariff amounts for business rates have been made which provides the calculations to enable the Council to estimate the level of retained business rates. Due to the national revaluation of all business rates premises this has been particularly difficult to estimate. The government intends the impact of the revaluation to be revenue neutral, however, there are concerns within the sector that this will be difficult to achieve and prove due to the level of appeals that is an unknown factor. For information the figures contained in the provisional settlement are set out in the table below.

	2016/17	2017/18	2018/19	2019/20
	£'000	£'000	£'000	£'000
Settlement Funding Assessment	1,791	1,490	1,332	1,157
-Revenue support Grant	576	251	52	0
-Baseline Funding Level	1,215	1,239	1,280	1,326
Business Rates Adjustment	0	0	0	-169
Rural Services Delivery Grant	181	146	112	146
Transitional Grant	28	28	0	0

3.2.3 As previously reported this four year settlement results in an overall loss of grant of £933k between the baseline financial year 2015/16 and 2019/20 representing a 42% reduction. This is in addition to the previous reductions of £1,859k or 57% over the period 2010/11 to 2015/16. It can also be seen that once Revenue Support Grant no

longer exists an adjustment is made to the business rates retained in order to continue with the reductions to funding.

3.2.4 The settlement also announced significant changes to New Homes Bonus (NHB) following publication of a consultation a year ago. The government is reducing legacy payments from 6 to 5 years in 2017/18 and to 4 years in 2018/19. In addition local authorities whose housing growth is less than 0.4% will receive no NHB payment; otherwise authorities will only receive the payment on amounts over the 0.4%. Also in the original consultation were proposals to not award NHB if houses were built on appeal and also for authorities who did not have an adopted local plan. Further consultation is due to be undertaken on these two elements and subject to the outcome could apply from 2018/19. For Melton this results in a NHB payment for 2017/18 of £558k, which is £33k above that included in the MTFS when the budget was set in 2016. Due to the 0.4% threshold only £10k of this relates to the 2016/17 award. For 2018/19, based on the original housing growth projections, the settlement results in a reduction of £47k over that included in the MTFS that was approved in 2016. This does not assume any loss of the grant due to houses built on appeal or the council not having an adopted local plan. Therefore, should the latest consultation result in these adjustments being approved, and the Council were to have houses built on appeal and the local plan were not adopted, then this figure would be reduced further. Updated housing growth projections have recently been received from the local plans team which impact on the figures from 2019/20 onwards, and these have been included in the revised MTFS, and have had a positive impact on the projections from that year onwards.

3.2.5 Proposals relating to the 100% retention of business rates are also progressing slowly and information on the impact of these is not yet known.

3.2.6 The settlement announcement also confirmed the referendum limit for council tax for district councils would remain at the higher of 2% or £5 overall. This means that any overall council tax increase above this limit will require a referendum to be held providing the local electorate with the opportunity to approve or veto the increase, in a binding referendum.

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 9th November 2016 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 11th January 2017 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 performance and value for money assessments.

3.4 Estimated Year End Position 2016/17

3.4.1 The estimated year end position for the current financial year 2016/17 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 results in a deficit for the year of £30k. This takes into account approved contributions from the Corporate Priorities

Reserve relating to non-recurring expenditure as included in the original budget, supplementary estimates, and approved carry forwards from 2015/16.

3.4.3 The variances between the in year approvals and the estimated year end position primarily relate to:

- Increase in planning application fees including two large applications that have been received in year which is being partly used to fund some additional expenditure relating to local plans;
- Salary savings have been achieved within the licencing and customer services teams, which has been offset by additional staffing costs relating to the supporting people service;
- Housing benefit subsidy income has increased along with the recovery of overpayments;
- Increase in car parking income over that originally estimated;
- Additional income from Leicestershire Partnership Trust as they are continuing their occupation at Parkside at the present time when they were expected to vacate in September 2016;
- Implementation of a number of saving initiatives including, move from laptops to thin clients, remote access software and external audit fees.

These are offset by increased costs relating to the delivery of the homelessness service for use of temporary accommodation and transformation savings which will no longer be achieved in 2016/17. There has also been a shortfall in income from land charges as well as a settlement for a legal claim, along with reduced income estimated from comingled waste. The figures are the best estimate based on information available at this time.

3.4.4 For Special Expenses (Melton Mowbray) there is an underspend of £11k forecast due to various savings within the Town Area Community Centres, the Town Area Committee Chair allowance being lower than budgeted for and part year vacancy for the committee admin support post.

3.4.5 With regard to the parish special expenses the estimated year end position for Sproxtton is for a lower deficit balance than originally estimated as a result of the lower deficit balance brought forward from 2015/16 over that estimated. With regard to Frisby whilst a lower deficit balance was brought forward from 2015/16 than estimated there has been increased spending over the original budget and therefore a higher deficit is being carried forward into 2017/18 than originally estimated. There continues to be a stepped increase in the Special Expense council tax rates in 2017-18 which for Frisby was as agreed to recover the deficit over a 3 year period.

3.4.6 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. Whilst the estimated year end position for General Expenses is showing only a minor potential over spend there is still some pressure on increased costs in some areas which are estimated to be covered by the savings elsewhere.

3.4.7 Management Team continue to monitor budgets closely on a monthly basis and will be looking to end the financial year as close as possible to the approved budget. It is proposed that any surplus/deficit over the approved working balances at 31st March 2017 be adjusted by transfers to/from the Corporate Priorities Reserve and Special Expenses Reserve as appropriate.

3.5 Proposed Budget 2017/18

- 3.5.1 The budget proposals for General Expenses are set out in Appendix B. There are no proposals in respect of Special Expenses Melton Mowbray. These proposals along with a proposed overall £5 council tax increase result in the estimates set out in Appendix C. These are as proposed at the Strategic Planning Away Day with no further changes arising from the Policy Finance and Administration Committee at their meeting on 25th January 2017. All of the growth proposals put forward at the Away Day as set out in Appendix A are being recommended for approval with the non-recurring growth items being met from the Corporate Priorities Reserve. Only one savings proposal was submitted in respect of General Expenses and this is included in Appendix D. It was proposed at the Away Day that this not be included in the 2017/18 budget but that it be deferred in the Efficiency Plan and reconsidered again next year as part of the 2018/19 budget.
- 3.5.2 The budget for 2017/18 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.
- 3.5.3 All service budgets have been subject to scrutiny by both the Management Team and the Budget and Strategic Planning Working Group (BSPWG). In accordance with the MTFS no inflation has been provided for general prices unless adjusted by budget Holders for known increases or contractual commitments. Pay inflation has been provided at 1%.
- 3.5.4 A number of principles and assumptions have been applied when preparing the summary set out in Appendix C as follows:
- That the Council sets a £5 overall council tax increase. General Expenses has been set at 3.13%, Sproxton and Frisby Special Expenses at the level required to balance the budget, Special Expenses Melton Mowbray at 0% in order to bring the overall level to £5;
 - 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 considered when preparing 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. The actual position could differ significantly from that estimated. Those services that continue to be particularly affected are retained business rates, building control, development control, the sale of co-mingled waste, car parking, Wheels to Work and industrial unit rents. Assumptions have also been made relating to price increases which could also differ to that estimated;
 - Income has been assumed in respect of a number of externally funded projects Wheels to Work being the most significant. Partners are still working through their own budget approvals and formal confirmation of a number of projects is still awaited;
 - Estimated retained business rates income has been based on the Council's NNDR1 form (Non Domestic Rating Income Calculation and Estimate of Collection fund Surpluses and Deficits). As experience has shown the actual amount can vary significantly in and between years as a result of levy calculations. Business rates have been revalued from 1 April 2017 and the formula used to calculate retained income has been amended by the government in order to make this revenue neutral on local authorities. However the revaluation is likely to result in fresh

appeals being submitted the outcome of which will result in more volatility in the estimates;

- No allowance has been made for savings arising from the senior management restructure or the Communities & Neighbourhoods senior officer (People) restructure or any requests for funding which are to be presented to the Ad Hoc Policy Finance and Administration committee on 6th February 2017;
- Melton went fully live with universal credit in November 2016 i.e. for new claimants, those that have a change in their circumstances i.e. move properties or come off benefits and then come back on. The timetable for migration for other claimants is less clear although the target for all, excluding pensioners, to move over is by 2022. Experience to date is that the number of claimant applying for Universal Credit is starting to increase month on month however the full impact of Universal Credit and welfare reform changes remains uncertain. As such little impact has been accounted for in the 2017/18 budget and the future projections in the MTF5. It is likely that there will be an increase in rent arrears as council tenants move onto universal Credit and this may mean that the bad debt provision also needs to be increased particularly as currently it is taking 7-8 weeks for a claimant to receive their first Universal Credit payment, therefore during this period no rent will be paid until the tenant receives their payment (direct into their bank account) they then will need to make a payment to us. These financial implications will apply to the Housing Revenue Account as opposed to the General Fund and an initial increase has been made to the bad debt provision pending further analysis.
- 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 and parishes on the basis of the estimated loss that will be incurred following the policy introduced in 2013/14. This is on a reducing basis to reflect the anticipated reduction in RSG in future years as approved by the Council on 11th December 2013, with the grant no longer being payable from 2020/21 financial year onwards;
- Any balance on the General Expenses revenue budget is transferred to/from the Corporate Priorities Reserve and Special Expenses Melton Mowbray is transferred to/from the Special Expenses Reserve.

3.5.5 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 2016/17 %
General Expenses	162.75	3.13
Special Expenses - Melton Mowbray	57.96	0
Special Expenses – Sproxton Nos. 2 & 4	68.58	6.6
Special Expenses - Frisby	35.09	12.5
Average		2.69

3.5.6 For information, a summary of the parish precepts is set out at Appendix E.

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 2017/18 and is set out in Appendix F.

3.6.3 Following consultation with the Management Team changes have been made to the risk profile with three new services being added into the high risk category as follows:

- Wheels to Work
- Lottery
- Leisure Vision/Melton Sports Village, i.e. the revenue budget for the interim arrangements.

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 2017/18 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 3.5.4. The key issues that could impact on the robustness of the estimates in year are primarily covered by the high risk budgets set out in Appendix F and the risks set out in section 9. In addition assumptions have been made regarding partner contributions and external funding where notification of funding levels have yet to be received. The forward projections set out in the Medium Term Financial Strategy are also an indication of the level of reserves that may be needed in the future if efficiency savings are not achieved. This could be to support invest to save schemes or to balance the revenue budget on an interim basis whilst projects that deliver revenue savings as set out in the Efficiency Statement are delivered.

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

- The capital programme and the contribution from the reserves and balances is approved as set out earlier on this agenda and the revenue budget as set out in Appendices B and C is approved;
- Any increase or shortfall against the target working balance on General Expenses 31 March 2017 be adjusted by transfers to/from the Corporate Priorities Reserve and for Special Expenses Melton Mowbray any surplus/deficit be transferred to/from the Special Expenses;
- Transfers are made from and to the business rates equalisation reserve in order to mitigate the financial implications between years of the levy payments and collection fund surplus/deficits. This follows the establishment of a reserve at the end of 2014/15.

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 H.

3.7.4 With regard to the general reserves which are not earmarked there are a range of projects for which these reserves may be required for the Council to deliver particularly those included in the Council's Efficiency Statement.

3.8 Financial Projections for Future Years

3.8.1 The estimates in Appendix C contain forward projections for the financial years 2018/19 to 2020/21. 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:

- That an overall increase in council tax of £5 will be set in 2018/19 to 2020/21;
- The expected position assumes the efficiency statement will be achieved in full in the years the savings are estimated to be achieved. In addition savings are projected due to new tenancies, the replacement of public conveniences with semi automatic facilities, increases to certain income streams, and savings from the new waste contract;
- Additional costs are projected from changes to pension costs, the impact of the national living wage, general pay and price rises, withdrawal of partner funding in some areas including dry recycling credits, and one off costs to be funded from the Corporate Priorities Reserve e.g. elections;
- The full extent of any financial impact arising from Welfare Reform including the introduction of Universal Credit has not been allowed for due to insufficient information;
- RSG will continue to reduce significantly and then discontinue entirely in 2019/20 in line with the four year provisional settlement with business rates being reduced in 2019/20 to continue the Government's austerity programme. This will be offset slightly by the rising Rural Services Delivery Grant;
- No assumptions have been incorporated for the impact of 100% retention of business rates due to the lack of detail surrounding this at the present time;
- NHB projections have been based on the housing growth figures provided by the local plans team with no allowance for any reduction for homes built on appeal or for the Council not having an adopted local plan, which are proposals due to be consulted on in the future.

3.8.2 The forward projection for General Expenses based on the likely position is as follows:

Year	Projected Surplus £000
2018/19	264
2019/20	591
2020/21	775

3.8.3 From the forward projections whilst surpluses are projected for later years this is due primarily to the £1.1m of efficiency savings that have been incorporated and increased growth projections for new houses impacting on the receipt of New Homes Bonus. As such it is essential that these savings targets are achieved in line with the plan if the Council is to have a balanced budget in future years.

3.8.4 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 23rd February 2017.

4.0 POLICY AND CORPORATE IMPLICATIONS

4.1 There are 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.

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 28th September 2016.

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. 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 financial pressures and uncertainties which have been highlighted earlier in the report which could affect the estimates particularly in future years. Collectively these indicate significant financial pressure 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/deficit being substantially different to that expected. The key element of this is the risk relating to the achievement of the efficiency plans. 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. Other key areas of risk which would impact on the council's financial position are also set out in the table below.

L I K E L I H O O D	A	Very High				
	B	High			1	
	C	Significant		3	5,7,8,9	
	D	Low		11,12	2,4,6,10,13	
	E	Very Low				
	F	Almost Impossible				
			Negligible 1	Marginal 2	Critical 3	Catastrophic 4
			IMPACT			

Risk No	Risk Description
1	Risk of achieving a balanced budget as a result of government funding cuts and non achievement of the efficiency statement without resulting in significant cuts in service provision.
2	Assumptions around demand and usage resulting in fees and charges income not being achieved in areas such as planning fees and car parking.
3	Grant incomes for supporting service delivery are withdrawn or reduced; funding is provided in areas such as wheels to work , benefits administration, admin and hardship support from preceptors for council tax support and sports commissioning.
4	Transformation savings aren't achieved.
5	Changes to the waste service incomes streams such as the reduction in value of commingled waste, green waste disposal income and dry recycling credits could all change resulting in a reduced income to the council.
6	Assumptions made for retained business rates aren't achieved

	resulting in reduced income over that estimated. This could be the result of less growth, changes in reliefs and discounts over that estimated, closure of businesses or successful and backdated appeals being higher than estimated.
7	Business rates appeals provision for 2017/18 is inaccurate due to the revaluation and no track record to accurately assess impact of the valuations and the new check, challenge and appeals process leading to a misstatement of the retained business rates value in year or later years.
8	Local business rates appeals are higher than the government allowance leading to loss of income through revaluation not compensated for on appeal to ensure revaluation is fiscally neutral for the council.
9	Projections for Housing growth used to calculate the New Homes Bonus are inaccurate.
10	Efficiency plans aren't delivered in order to address the funding gap within the MTFS.
11	Lease income from MBC assets aren't achieved including key buildings such as Parkside, Cattle Market and Phoenix House.
12	Uncertainty over the impact and potential cost pressures arising from certain projects including Lightbulb, leisure vision and Public Conveniences.
13	Increased Income projections for the cattle market as a result of the capital works and new partnership arrangements are not achieved.

9.4 Offset against the above risks are the level of reserves and balances the Council holds. 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. Such reserves could be used, should the need arise, to support the revenue budget in any year to mitigate the impact of any deficit whilst efficiencies are secured. In addition the council's non earmarked capital resources are now almost depleted and with no planned asset sales the only source of capital funding aside from borrowing will become the Corporate Priorities Reserve.

10.0 CLIMATE CHANGE

10.1 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.

- 11.4 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.
- 11.5 Consultation with the unions was undertaken relating to the savings proposal. The unions formally submitted their response and this was made available to the Joint staff Working Group (JSWG) who initially considered the proposal. The recommendation from the JSWG was to not include this in the budget for 2017/18. A copy of the union's response was made available to members at the Strategic Planning Away Day and is available to members if requested.

12.0 **WARDS AFFECTED**

- 12.1 All wards are affected.

Contact Officer:	Dawn Garton
Date:	19 January 2017
Background Papers:	Budget Working Papers Strategic Planning and Budget 'Away Day' notes.
List of Appendices:	Appendix A – Growth Proposals Appendix B – Budget Proposals Appendix C- Summary of Proposed Committee Estimates Appendix D – General fund Savings Proposal Appendix E - Parish Council Precepts Appendix F - Risk Assessment of Budgets Appendices G and H - Statement of Revenue and Capital Reserves and Purpose and Future Intentions of Reserves
Reference:	X: Council, C'tee & Sub-C'tees/Council/2016-17/08-02-17/DG-Revenue Budget 2017/18