

POLICY, FINANCE AND ADMINISTRATION COMMITTEE

29 NOVEMBER 2017

REPORT OF CORPORATE DIRECTOR

REVENUE ESTIMATES 2018/19 AND MEDIUM TERM FINANCIAL STRATEGY

1.0 PURPOSE OF REPORT

- 1.1 To report on the latest position regarding the estimates for 2017/18 and 2018/19 and the Medium Term Financial Strategy (MTFS) following the Conservative Chairs Group meeting held on 13th November 2017.

2.0 RECOMMENDATIONS

- 2.1 **That Members note the estimated year end position for 2017/18 as set out in section 3.2.**
- 2.2 **That Members note the position with regard to the 2018/19 estimates and the forward projections for 2019/20 to 2021/22 at this stage in the process and the issues yet to be resolved as set out in section 3.3.**
- 2.3 **That should the Business Rate pilot bid not be accepted by the Government delegated authority is given to the Corporate Director in consultation with the Chief Executive and the Chair to withdraw from the Leicestershire pool for business rates should the modelling demonstrate there is no longer a financial benefit to the Council and update the legal agreement with any required changes that arise.**

3.0 KEY ISSUES

3.1 Background

- 3.1.1 The Management Team scrutinised all budget submissions prior to submission for member scrutiny through The Conservative Chairs Group who met on 13th November 2017 to consider the draft estimates and to provide guidance on a number of areas for both General and Special Expenses.
- 3.1.2 The emphasis of these meetings was to achieve a balanced budget over the life of the Medium Term Financial Plan as a key principle agreed by this committee at its meeting on the 26th September as part of the Budget Framework. As well as this they were also held to scrutinise all service growth and savings put forward, including their fit with Council priorities and to ensure only those that fit such criteria move forward through the budget process. In addition, the Members present considered the ongoing issues experienced in balancing the budget and the particular pressures and risks faced as a result of the financial implications in relation to the ongoing significant cuts in central government grants that both this council and our partners are experiencing. These were discussed with a view to considering how best the Council could manage these impacts and plan for the future and by doing so minimise the likelihood of cuts in services being necessary.

3.2 Estimated Year End Position 2017/18

3.2.1 The position for the current financial year, 2017/18 is estimated to be as set out in the following table:

	Original Estimate 2017/18 £'000	Estimated Year End Position 2017/18 £'000
General Expenses		
Net Cost of Services	5,846	6,387
Non Specific Service Items	(697)	(791)
Funding	(5,149)	(5,751)
Surplus (-) / deficit for year	0	155
Special Expenses (MM)		
Net Cost of Services	622	627
Non Specific Service Costs	(134)	(134)
Less c/wds approved	0	(12)
Total Special Expenses (MM)	488	481
Special Expenses (Sproxtton)	5	5
Special Expenses (Frisby)	6	6

3.2.2 The estimated year end position for General Expenses shows a surplus for the year of £155k. 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 2016/17 as set out below.

	£
Approved Revenue Carry Forwards from 2016/17	278,380
Supplementary Estimates 2017/18 - Corporate Priorities Reserve	40,000
Budgeted contribution from / (to) Corporate Priorities reserve	225,290
Total contribution from the Corporate Priorities reserve	<u>543,670</u>

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

- Salary savings achieved from the Senior management review as well as the Communities and Neighbourhoods restructure. Savings have also been achieved within the communication team
- Additional income generated from treasury management investments
- Contingency allowance not required for pension auto-enrolment
- Loss of car parking, cattle market and building control income over that originally estimated
- Loss of income from Leicestershire Partnership Trust as they vacated their occupation at Parkside during the year when the budget was based on them remaining at a reduced level for 2017/18.
- Additional fees required to support the new waste contract procurement process primarily due to additional tenderers over that expected.

- Overspend within the Wheels to Work scheme due to the unsuccessful bid for funding to operate the Northampton scheme meaning the third party income budgeted for will not be received.
- Write off for a number of bad debts within the homelessness service

3.2.4 For Special Expenses (Melton Mowbray) there is an underspend of circa £7k forecast which is mainly due to the savings within open spaces as there has been a reduction in play area maintenance following capital investment in recent years. This has been partly offset by a shortfall expected in income from the children's centres due to a decline in the usage plus additional expenditure at the centres in relation to maintenance, service agreements and internet charges.

3.2.5 With regard to the parish special expenses the estimated year end position is for lower deficit balances than originally estimated as a result of the in-year surplus brought forward from 2016/17 over that estimated.

3.2.6 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 an underspend there is still some pressure on increased costs in some areas which are estimated to be covered by the savings elsewhere.

3.3 Proposed Budget 2018/19

3.3.1 Following discussion and review to the proposed budgets at both the Conservative Chairs Group and Management Team meetings, the latest position on the General Fund and Special Expenses is summarised in the table below. At this stage in the process there are always a number of uncertainties with some budgets remaining unclear:

Latest Proposed Budget 2018/19

	General Expenses	Special Expenses (MM)
	£000	£000
Latest Proposed Budget 2018/19	5,002	484
Retained Business Rates	(1,149)	0
Revenue Support Grant (RSG)	(47)	(5)
Council Tax Income	(3,052)	(504)
New Homes Bonus	(239)	0
Collection Fund Deficit	0	0
Corporate Priorities Reserve	0	0
Special Expenses Reserve	0	25
Budget Shortfall/Surplus (-)	515	0

3.3.2 The above figures show a budget deficit at the present time on general expenses which reflects the difficult and challenging economic environment the council is operating within and the significant cuts being applied to grants from central government. Officers have assessed a number of recommended savings options which could help reduce the budget deficit outlined about which are outlined in Appendix A totalling £145k in 2018/19. There are also some recommended growth proposals which have come forward and are recommended for inclusion totalling £78.5k which are summarised in Appendix B. Should all of these proposals be supported and agreed this would have a positive net contribution towards the MTFs in 2018/19 of £66.5k which would result in the updated budget position in the table below. Appendix A also contains a recommended savings proposal relating to

the recharge of parish election costs which if approved would impact on later budgets. This is being proposed now in order for parishes to make the necessary arrangements to budget for this cost should it be approved. The charge is based on a proportionate share of direct costs for delivering an election such as polling station operation and set up plus the direct costs of the count including the returning officer payment. There are no general overheads or additional fees for support staff charged. Members may be interested to note we are the only authority across Leicestershire that don't recharge Parishes.

Updated Budget 2018/19

	General Expenses
	£000
Initial Budget Shortfall	515
Net Saving Contribution	(66)
Budget Shortfall/Surplus (-)	449
Spending pressure Reserve	212
Corporate Priorities Reserve	237
C/fwd Corporate Priorities Reserve balance	1,085

- 3.3.3 As outlined in the table above after taking into account the net additional savings of £66k the updated budget shortfall is £449k which in order to balance the budget for 2018/19 it is proposed to fund this from a combination of the Spending Pressure Reserve as the first call then the balance from the Corporate Priorities Reserve. Members may recall the Spending Pressure Reserve was created as a fund to help balance the budget going forward whilst steps are taken to generate the necessary efficiencies required for a longer term sustainable solution. The Council has been working on a Budget Management Strategy which is aimed at addressing the budget deficit in a sustainable way going forward.
- 3.3.4 The Corporate Director will continue to work with Management Team to review the budget estimates in order to identify further savings or potential budget reductions which could contribute to reducing the deficit further in 2018/19 and also meet the future financial challenges the Council faces. There are still a number of key estimates that are awaiting further information and these could increase or reduce the estimated deficit further. The final list of prioritised budget growth and reductions will be presented to members for consideration at the Strategic Planning Away Day in January 2018.
- 3.3.5 There are also two savings proposals in Appendix A which are not recommended for approval. The first relates to the payment of professional contributions for staff which members did not approve when setting the 2018/19 budget but requested that this be brought forward again for consideration. This proposal is not recommended at this time as it is not considered appropriate to be reducing staff terms and conditions at a time when the Workforce Strategy is being reviewed and the Council is focussing on staff retention and recruitment. The second proposal relates to the cost of the Debt Recovery post which is currently funded by the Leicestershire County Council in recognition of the impact on District Council of local council tax support schemes. This funding is being withdrawn across the county. It is considered that as this passes the burden to this council of recovery members should be aware of the change and asked to consider, however the post has had a considerable impact in reducing council tax arrears and as such it is strongly recommended that this post is not withdrawn and the Council now covers the cost.

3.3.6 With regard to Special Expenses (Melton Mowbray) there is a balanced budget for 2018/19 which is based on a contribution to the special expense reserve of £25k in order to maintain the working balance at its target level of £50k. This is in line with the previous decision to provide funds to support non-recurring revenue and capital expenditure. The estimated balance on the Special Expense reserve for 2018/19 taking into account the £25k contribution is expected to be £260k. There is one growth item proposed which is outlined in Appendix C totalling £50k regarding priority neighbourhoods. This is currently being refined as the surplus / contribution to reserves on the account for 2018/19 would be insufficient to fund this without drawing on reserves. Funding options can then be discussed with members. No savings proposals have been made. The current estimated level of the reserve is at a very healthy level to support investment going forward.

3.3.7 On the 14th September DCLG published a technical consultation paper on the 2018-19 local government finance settlement which covers a number of aspects including:

- Outlining the third year of the multi-year settlement offer for those councils that accepted the offer, and arrangements for those that did not
- Outlining the a number of potential methods to consult on for distributing New Homes Bonus funding following implementation of reforms announced at the time of the 2017-18 provisional settlement and a proposal for further incentives to support the delivery of housing growth. At this time it isn't clear which new method for redistributing NHB the Government prefers but is likely to impact on the amount of grant the Council receives. Officers will continue to monitor this situation closely once further details are known.
- Outlining the Government's proposals for the council tax referendum principles for 2018/19 and that for shire district councils we would be allowed increases of less than 2% or up to and including £5, whichever is higher.
- Confirmed the approach being taken for adjusting business rates tariff and top-ups to cancel out, as far as is practicable, the impact of the 2017 business rates revaluation on local authorities' income.

The consultation closed on the 26th October 2017 and officers submitted a response for Melton to ensure our views were known.

3.3.8 The following assumptions have been made with regard to the estimates set out above:

- Formula Funding used to calculate retained business rates and RSG is in line with the final settlement for 2016/17 which set out a 4 year settlement as part of the deal for submitting an efficiency plan. This includes no allowance for any further transition funding.
- Council tax will be increased by £5 on the average Band D in line with the MTFs as currently assumed with parish special expenses being set at a level to balance the budget, special expenses at 0% with the balance being allocated to General Expenses.
- RSG allocated to special expenses and parish councils to compensate for the impact of localised council tax support on the tax base is reduced in line with the estimated reduction in RSG for the council as previously agreed.
- Pay increases have been budgeted for at a 1% increase for the 4 years from 2016/17 in line with the chancellor's announcement as part of Budget 2015 on public sector pay and whilst some areas of the public sector have seen the pay cap lifted there has been no announcement for local government.
- In light of the inflation forecasts remaining low for 2017/18 and low use of the contingency in the past, no contingency budget is proposed for 2018/19 as agreed by this committee at its meeting on 26 September 2017 as part of the budget framework.

- No change has been made to the business rate baseline in 2021/22 as the formula isn't known but an allowance has been made for successful appeals.
- No changes have been made which may arise from the Fair Funding Review
- Waste costs have been based on 6 months of the new contract based on best estimates at this point of the procurement process and no allowance has been made for green waste income.
- No change to the Local Council Tax Support Scheme or any indirect impact of welfare reform
- New public conveniences are constructed and open to timescale
- Revenue provisions for asset repairs are accurate as minimal capital provision has been made.

3.3.9 A review is being undertaken of the funding formula and the Fair Funding Review remains difficult to assess in terms of its impact on the future funding for local authorities. There are a number of areas to be considered each of which are moveable parts such as demography, focus on adult social care and children services. The next technical consultation paper is due to be published shortly which should contain more detail about the potential approach. It is expected there will be shift in funding towards areas with population growth, especially where there has been above average growth in the over-65 population. There is also likely to be a shift from districts to counties to reflect the increased importance of funding for social care. For the first time, the review will also have to take into account changes in retained business rate growth which for many districts, the loss of above-baseline funding will be the biggest change in their funding and this will need to be taken into account in any damping. Work on the Fair Funding Review is not very well advanced and there is a lot of development work required if a 2020/21 implementation is to be achieved. Shifts in funding are certain but it is envisaged this will not be that radical and damping will cap the largest changes. In terms of support for rural district councils such as Melton SPARSE are actively involved in the review and will be representing our interests

3.3.10 We are expecting further details to be announced on the financial assumptions and uncertainties outlined above in the Autumn Statement which is due to be announced on the 22nd November 2017. A verbal update will be provided at the meeting of any key issues arising from the statement.

3.3.11 The estimates are still being checked and refined and this will result in a number of changes in service costs as the Council progresses through the process. The key areas to note are in addition to those set out in the above paragraphs:

- The balance on the collection fund will not be determined until January 2017 following the calculation of the council tax base, which is also an estimate at this stage, and is therefore based on estimates.
- Business Rates estimates have yet to be calculated and as set out above no allowance has been made for the proposed potential changes to the 100% retention of business rates income locally.
- Support cost recharges to the HRA and between funds are based on current year's estimates and will be subject to change although an allowance has been made for anticipated transfer between funds.
- Any impacts arising from the Autumn Statement on the 22nd November including potential changes to the New Homes Bonus calculations and the subsequent finance settlement anticipated in December.
- Outcomes and implications of the waste procurement process including potential prudential borrowing and variation orders.

- Assumptions have been made relating to externally funded services where the continuation of funding remains uncertain at the present time. As such any reductions in funding from partners could result in a reduction in the estimated surplus or see the need to incur non-recurring expenditure in order to facilitate any withdrawal from current externally funded services or whilst alternative sources of funding are explored. One key area this applies to is the provision of the Wheels to Work Scheme which relies heavily on external funding.

3.3.12 Figures will continue to be refined until the Full Council meeting in February 2018 when the budget and Council Tax are formally set.

Forward Projections and Budget Management Strategy

The Medium Term Financial Strategy is again being developed as part of the budget this year. As with the budget for 2018/19 the figures are still being refined as the process progresses and more information is received. As outlined above there is a budget shortfall for 2018/19 which continues over the medium term without any management intervention with following deficits identified each year (These ongoing deficits if not addressed would not be able to be fully funded by the councils corporate priorities reserve):

- 2019/20 – £434k
- 2020/21 – £569k
- 2021/22 – £379k

3.3.13 In order to address these budget deficits the Council has developed a Budget Management Strategy which sets out a number of savings and income generation projects under four key themes. The table below outlines against each theme the anticipated savings the strategy is aiming to deliver over the medium term. The strategy is at an early stage and a number of projects still need to be refined and the business case developed in order to provide the necessary estimated savings to inform the MTFs.

Budget Management Strategy	2019/20 £000	2020/21 £000	2021/22 £000
Commercialism	10	0	0
Service Reviews and efficiencies	40	72	0
Asset Maximisation and rationalisation	58	28	0
Procurement	230	0	0
Total	338	100	0

3.3.14 The figures outlined in the Budget Management Strategy had been reviewed and scrutinised by the Senior Management Team in order to ensure only realistic amounts that can be achieved and delivered are included. Officers are keen to ensure members are confident the savings projects can be delivered in order to support the proposal of balancing the 2018/19 budget from reserves. Taking into account the figures outline in the Budget Management Strategy along with the net savings figures for 2018/19 which will flow through in the following years, the updated projections over the medium term are outlined in the table below:

Financial Year	2019/20 £000	2020/21 £000	2021/22 £000
Current (Surplus)/deficit	434	569	379
Net savings proposals	(66)	(66)	(66)
Budget Management Strategy (cumulative)	(338)	(438)	(438)
Forecast (surplus)/deficit	30	65	(125)

3.3.15 The key factors impacting on these forward projections are:

- Income projections
- Anticipated service changes including loss of dry recycling credits
- New waste management contract
- Formula Funding projections
- Assumptions relating to the Retained Business Rate scheme and potential changes to the system as a whole
- Changes to employer NI and pension contributions including auto-enrolment and future triennial reviews
- Delivery of the Budget Management Strategy
- Inflation assumptions and actual cost increases
- Council tax levels including house growth figures
- Potential further changes to the New Homes Bonus calculations
- Welfare Reform and Universal Credit
- Changes to the living wage levels and associated increases in salary costs
- Utilisation of Council Assets
- Further changes to occupancy at Parkside
- Leisure Vision procurement
- Elections and Electoral Registration
- Local plan costs and associated implications such as housing and infrastructure

3.3.16 The figures show that despite large reductions anticipated in Formula Funding and potential changes to the Business Rate system the Council has developed plans through the Budget Management Strategy to meet the future financial challenges. Whilst there is a deficit predicted for 2018/19 over the medium term if the Budget Management Strategy is delivered the previously predicted shortfall in funding can be addressed and a surplus is estimated based on the expected position for 2021/22 moving forward. It should be noted the large majority of budget reductions relate to the new waste contract including the green waste proposals which has the potential to address a significant part of the budget gap along with the other proposals. These estimates will become clearer as the procurement progresses. However, with the fundamental changes to the Local Government finance system and proposals around Retained Business Rate this medium term position is subject to change. This would support the Council using reserves to balance any remaining deficit on the 2018/19 budget as a short term measure whilst the Budget Management Strategy is delivered.

3.3.17 The expected position has been subject to sensitivity analysis which could result in large fluctuations of which the key reasons for such large variations are as follows:

- Variations in the need for inflationary increases due to economic uncertainty including any pay increases
- Triennial review of pension fund and employer contributions.
- Waste services with the loss of dry recycling credits alongside the procurement of a new waste management contract and the impact of these costs due to variation orders, prudential borrowing and the success of the green waste service delivered in house.
- Impact of the changes to the living wage levels and associated increased in salary costs
- The extent to which the budget management strategy is delivered
- Income levels from planning application fees and NHB.

- 3.3.18 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 an agreed level 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 quarterly basis across the area however the final position will not be known until after the end of the financial year. 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 approximately December each year. As such authorities are given 28 days following the release of the provisional finance settlements to withdraw from a pool should they wish to do so.
- 3.3.19 To date the business rate pool has been beneficial to all and on that basis following the governments invitation for authorities to apply to be part of the business rate pilots Leicester and Leicestershire have submitted a bid. The delegation agreed by this committee at its meeting in September 2017 as part of the Budget Framework report for the Corporate Director to support the pilot bid in consultation with the Chair of this committee has been exercised. The bid will preserve the integrity of the pooling arrangements during the pilot year and if the bid is unsuccessful, all partners have expressed a wish to remain in the existing business rates pool. The financial benefit to the county is an estimate of approximately £19m in addition to the monies that would be retained by the pool. The first principle of the pool is for the 100% rates income to put all partners in the position they would have been in under the 50% scheme, in order to maintain the integrity of the current medium term financial plans. It is proposed that £7m of the potential business rate income is used to progress key schemes including design and investment for infrastructure such as the building of new roads as well as well-developed schemes for major housing and development sites. In terms of cities and town centres it is planned to invest £6m in schemes across the region.
- 3.3.20 To help ensure financial sustainability of all organisations it is proposed that £5m is allocated to address some of the short term pressures on a spend to save basis to enable services to invest to achieve longer term savings. The balance of funding will be split 30%/70% between the City and County and within the County it will be allocated by tier splits based on the relative size of budget which would be based on a 30%/70% split between districts and County in favour of the County. The government has recently confirmed there will be a no detriment clause included for any pilots which will help manage any income risks. The pilot bid also provides an opportunity to further deepen the positive work undertaken across the Leicestershire Treasurers group on areas such as investigating a joint business rate relief scheme to attract new investment in the sub-region and further developing fraud prevention work.
- 3.3.21 As outlined above if the pilot bid was to be unsuccessful partners have expressed a wish to remain in the pool but as explained in para 3.3.18 authorities would still need to assess the financial impact of remaining in the pool in light of any settlement announcements. Any member of the pool withdrawing would cause the pool as a whole to cease. As such it is recommended that delegated authority be given to the Corporate Director in consultation with the Chief Executive and Chair for this committee to withdraw from the pool should the finance settlement indicate that continued pooling would not be in the best interests of this Council.
- 3.3.22 However, based on the current expected position of the pool it is not anticipated that any changes will be required. The final position of the pool for 2016/17 (including previous years) was a surplus balance of circa £5m of which it was agreed to make a contribution

to the LLEP of £2m in accordance with the pooling arrangements and a further £1m is being ring-fenced to support the pilot if successful. The position for 2017/18 looks equally as positive with another in year surplus is predicted in the region of £6m.

4.0 POLICY AND CORPORATE IMPLICATIONS

4.1 The process followed with regard to the setting of the Council's budget is in line with the Service and Financial Planning timetable.

5.0 FINANCIAL AND OTHER RESOURCE IMPLICATIONS

5.1 With the future uncertainty and risks facing local authorities due to both the funding cuts and also the changes to the funding regime relating to business rates and other core grants it is essential the council looks to how this can be managed in a planned way. The development of efficiency plans is a key element in how Melton is looking to address the funding gap and it is essential for the long term health of the authority these are delivered. This is evident with the latest position for 2018/19 estimating a deficit but in later years a surplus is estimated based on the delivery of the Budget Management Strategy.

5.2 The Council does hold a good level of revenue reserves which if required as with 2018/19 could be used to balance the budget in any financial year whilst plans are put in place to reduce expenditure. A Spending Pressure Reserve has been established which has an expected balance of £212k at the end of 2017/18 with the aim of it being utilised to help balance the budget whilst steps are taken to generate the necessary efficiencies required for a longer term sustainable solution. However whilst these balances are healthy the size of the potential future funding cuts and the risks associated with some of the grants and partnership funding received would mean that these balances could quickly be depleted emphasising the importance of the Budget Management Strategy. The level of capital resources by way of capital receipts is also much depleted with limited scope for realising future receipts from asset sales. As such the Corporate Priorities Reserve is likely to have to be utilised to fund capital expenditure in the future unless capital expenditure supports the use of prudential borrowing.

6.0 LEGAL IMPLICATIONS/POWERS

6.1 There are no other legal implications other than those set out above.

7.0 COMMUNITY SAFETY

7.1 Community Safety is a key priority of the Council and the budget proposals need to take account of the requirements to support that strategy.

8.0 EQUALITIES

8.1 There are no direct links to Equalities, though some elements of the budget proposals will relate to Equalities issues. Any savings proposals will need to have equality impact assessments completed as appropriate by the service lead.

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 were presented to this committee as part of the budget framework report approved in September 2017. In addition, the Council has a process for enabling budgets to be moved from one area to another to help ensure the overall position is not affected. The assumptions set out in paragraph 3.3.8 provide an indication where assumptions have been made at this stage and where there is less clarity surrounding the financial implications.

9.2 Risks are more fully assessed when the budget is presented to Full Council based on the position at that time.

9.3 The Council has a corporate risk relating to the availability of government funding and the impact on the Council's finances. An action plan is in place to support this risk as reported to the Governance Committee.

10.0 CLIMATE CHANGE

10.1 Climate change and our response to this could impact on a number of budgets and this should be considered as part of the service planning process.

11.0 CONSULTATION

11.1 The Service and Financial Planning timetable sets out the Council's approach to consultation and its links to the budget setting process. In addition, all Heads of Service and Members are involved in the process at various stages. Consultation with Business Ratepayers will be held via the website following advertisement.

11.3 Union representatives will be invited to the Strategic Planning Away Day in January 2018 when budget proposals are discussed in more detail.

12.0 WARDS AFFECTED

12.1 All wards will be affected.

Contact Officer: Dawn Garton, Corporate Director
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Date: 13 November 2017

Appendices: Appendix A – Growth Proposals General Expenses
Appendix B – Savings Proposals General Expenses
Appendix C – Growth Proposals Special Expenses

Background Papers: Medium Term Financial Strategy working papers
Budget Book 2017/18
Budget Working Papers

Reference: X: C'tees, Council & Sub-C'tees/PFA/2017-29-11-17/DG-Revenue budget 2018/19 and medium term financial