

Subject:	Draft Revenue Budget & Capital Strategy 2020/21		
Date of Meeting:	5 December 2019		
Report of:	Executive Director Finance & Resources		
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Ward(s) affected:	All		

FOR GENERAL RELEASE**1 PURPOSE OF REPORT AND POLICY CONTEXT**

- 1.1 This report presents the draft budget proposals for 2020/21 together with Medium Term Financial projections. The July Budget report to this committee proposed that savings be identified for the 4-year period to 2023/24, however since that report was considered, the government announced a Spending Review for one year only instead of the expected multi-year announcement. In addition, the expected implementation of the Fair Funding Review and changes to the Business Rates Retention scheme have been delayed until at least 2021/22 and a general election has been called. These events have meant that projections beyond 2020/21 are subject to significant change and therefore the budget process will concentrate on delivering a balanced budget for 2020/21.
- 1.2 The budget has been developed in the context of the one-year Spending Review announced by the current government in September 2019 for 2020/21 and the draft budget reflects the local impact of that announcement so far is it can be determined at this stage. This includes significant potential resources for Adult Social Care including an allowable 2% Adult Social Care Council Tax precept.
- 1.3 For later years of the 4-year planning period, the sector will have to wait until the new government announces a Comprehensive Spending Review (CSR) for future years. Subject to the approach of any newly-elected government, the sector is currently awaiting policy direction on the following:
- The Fair Funding Review consultation on the methodology used to derive the national distribution of local government funding and, if implemented, any damping or transitional arrangements to accommodate this;
 - The future of the Business Rate Retention (BRR) system which the current government had indicated would increase local retention from 50% to 75%. However, as this was always intended to be fiscally neutral, it is unclear what existing funding this would replace if implemented. A critical element of any change to BRR policy concerns the treatment of any business rate growth in terms of whether or not councils would be able to retain any element of this;
 - The long-term funding of Social Care, in particular the detail and impact of the current Green Paper if this is brought to a conclusion;

- The future of the New Homes Bonus scheme and, if continuing, the determination of thresholds any new house building must reach in order to attract the bonus.

In the meantime, medium term financial projections are based largely on rolled-forward funding assumptions for 2021/22 to 2023/24.

- 1.4 The report also includes information on the latest assessment of the pressures facing priority services in terms of above-inflation increases in costs and growth in demands, particularly in relation to services for vulnerable people such as social care. Estimates of future taxation and tax base resources are also included together with provision for estimated pay, price and employer pension inflationary pressures and uplifts.
- 1.5 In summary, the draft budget proposals include:
- a planning assumption of a 1.99% Council Tax increase and 2% Adult Social Care precept together with tax base increases generating £8.498m resources;
 - a savings programme of £9.665m to support the funding of the following investments and commitments;
 - substantial re-investment to meet cost and demand-driven service pressures of £11.569m;
 - provision to offset grant losses of £2.225m (mainly New Homes Bonus tapering);
 - provision for pay, price and pension inflationary pressures and uplifts of £6.003m;
 - provision for unavoidable contractual and financing commitments of £1.518m;
 - provision for potential investments arising from previous decisions or intentions of £0.910m;
 - provision of a financial risk safety net of £0.750m.
- 1.6 The Local Government Finance Settlement is not normally made available until December each year, however, due to the forthcoming general election this is likely to be received later in December than normal.

2 RECOMMENDATIONS:

That the Policy & Resources Committee:

- 2.1 Notes the updated forecasts for resources and expenditure for 2020/21 based on a planning assumption of a 1.99% Council Tax increase and 2.00% Adult Social Care Precept.
- 2.2 Notes the 2020/21 Budget Plans at Appendix 2 including draft savings proposals for 2020/21 .
- 2.3 Directs that the draft savings proposals identified at Appendix 2 be subject to further consultation and engagement with all relevant stakeholders as appropriate, meeting all statutory consultation requirements.
- 2.4 Notes the update on the separate Schools and HRA budget setting processes set out in section 7.
- 2.5 Notes the Capital Strategy update set out in paragraphs 5.13 to 5.16.
- 2.6 Agrees the approach to engagement and consultation set out in paragraph 9.4.

- 2.7 Receives and notes the draft Equality Impact Assessments undertaken in relation to the draft budget proposals.
- 2.8 Notes that subsequent decisions and information from central government regarding the Local Government Financial Settlement (LGFS) may impact on the proposals in this report.

3 DRAFT BUDGET PROPOSALS 2020/21 TO 2023/24

- 3.1 In July 2019, this committee received a budget update report indicating that the council was predicting a budget gap of £14.989m taking into account the anticipated level of government grant funding, estimated growth in costs and demands, and estimates of resources available from taxation, including an increase in Council Tax based on the planning assumption of a 1.99% increase. This is currently the maximum allowable increase before triggering a local referendum. Critically, these projections adopted a mid-point risk view in terms of assessing both the level of funding likely to be available and the level of cost and demand increases, referred to as service pressures, particularly in relation to social care services.
- 3.2 Since July, the current government has announced the outcome of a one year Spending Review which should provisionally provide approximately £5.1m additional Adult Social Care grant funding and will allow a 2% Adult Social Care precept (i.e. a further Council Tax increase) which would generate £2.9m if approved by the Council. The Spending Review has also confirmed that one-off improved Better Care Fund money of £1.7m will be rolled-forward in 2020/21. Together with an inflationary uplift to Revenue Support Grant, this could provide approximately £9.9m additional resources compared to original assumptions.
- 3.3 Conversely, there has been continuing growth in service pressures across many service areas including adults and children's social care, homelessness and a number of City Environmental Management services. These are estimated to increase the service pressure funding requirement from £8.650m to £11.569m in 2020/21. However, this is a best case forecast and to contain service pressure funding at this level requires in-year action to bring spending trajectories back on track as current 'straight-line' projections indicate that a further £6.7m service pressure funding would otherwise be required next year.
- 3.4 In July, the Executive Leadership Team (ELT) were therefore instructed to develop a wide range of savings proposals that could potentially address the predicted £14.989m budget gap.. Officers initially developed proposals totalling £14.550m for 2020/21 which were assessed in terms of delivery risk. Those rated as very high risk have subsequently been removed or significantly reduced and in addition savings within Health & Adult Social Care have been removed as this service is under severe pressure and the emphasis will therefore be on a continued focus on managing current demands and costs by ensuring people are maintained in the community and in their own homes as far as practicably possible. This should ensure that all remaining savings proposals are potentially achievable, although this still involves significant risks given that these savings follow on from delivery of over £69m savings per annum over the previous 4 years. The revised set of savings proposals now total £9.665m.
- 3.5 Further to assessing delivery risk, it is intended that the draft budget proposals are assessed against a set of guiding principles that link to the emerging Corporate Plan to ensure that maintaining or investing in services or, conversely, making

savings in service areas is consistent with these principles as an aid to decision-making. The draft principles suggested will test how proposals:

- Support long-term financial sustainability;
- Contribute to Community Wealth-Building potential;
- Contribute to carbon reduction targets (i.e. zero net carbon);
- Address Housing and Homelessness in the city;
- Support a diverse, welcoming and tolerant city and reducing inequality;
- Support those likely to be impacted by austerity including through welfare reforms and reduced local government funding.

3.6 As the budget progresses toward February Policy & Resources Committee and Budget Council, the draft proposals will be assessed against these principles to determine if the proposals are a reasonable fit. Further information from the provisional Local Government Financial Settlement and/or any funding announcements from a newly-elected government will also need to be considered although the timing of these is very uncertain. If any additional resources are provided, these principles could be used to consider which services to invest in.

3.7 At this stage the overall position is that the budget for 2020/21 can be balanced with the revised savings proposals while also providing for necessary service pressure funding, inflationary cover for pay, price and pension uplifts, unavoidable commitments (mainly financing costs of the capital programme), risk provisions and a number of potential investments emanating from previous decisions or intentions.

3.8 The table below shows how the position has moved since the original 2020/21 estimates were presented to the July committee:

Table 1: Movement of Budget Estimates since July Committee	
Original MTFS Estimates (July Committee):	£m
Service Pressures	8.650
Grant funding pressures (losses)	3.958
Commitments	1.806
Pay, Price & Pension Inflationary Uplifts	6.224
Taxation & Tax base increases	-5.649
Estimated Budget Gap (July Committee)	14.989
Changes since July Committee:	
Increase in estimated Service Pressures based on current trends	2.919
Spending Review: Reduction in grant losses (iBCF and RSG)*	-1.870
Spending Review: Additional Social Care Grant	-5.119
Spending Review: Allowable Adult Social Care Precept (2%)	-2.900
Change in Pay & Price Inflation estimates	-0.221
Change in estimated commitments	-0.288
Change in estimated tax base and Section 31 Grants	0.188
Draft savings proposals 2020/21	-9.665
Potential Investments (linked to previous decisions or intentions)	0.910
Risk Provision against the financial settlement and general risks	0.750
Balance Available at the Draft Budget Stage	-0.307

* The 2019/20 iBCF (one-off improved Better Care Fund) has been rolled-forward (£1.733m). Inflation has been provided on the RSG (Revenue Support Grant) (£0.137m).

3.9 The above table includes 'Potential Investments' that reflect previous committee decisions or intentions. More detail on these investments is provided in the table below:

Table 2: Potential Investments	£m
Private Sector Housing Enforcement Policy: Full-year costs of supporting and continuing the Private Sector Housing Enforcement Policy agreed by Housing Committee on 18 Sept 2019.	0.100
Additional Housing Welfare Officers: The 2019/20 budget included additional one-off resources of £0.250m to expand options to support people in emergency and temporary accommodation as recommended by Housing & New Homes Committee and approved by Policy, Resources & Growth Committee on 24 January 2019. The February 2019 budget report stated that: 'It is intended to explore options for funding services on an ongoing basis in the 2020/21 budget process'. The figure has been uplifted for inflationary costs.	0.260
365-day provision of Night Shelter services: The 2019/20 budget also included additional one-off resources of £0.250m to enable a night shelter service to be delivered year-round and enhance existing services to provide a wider range of services aimed at ultimately reducing the number of rough sleepers but in the short term providing support to address current pressures on the service. The February 2019 budget report stated that: 'It is intended to explore options for funding services on an ongoing basis in the 2020/21 budget process'.	0.250
Short Term & Emergency Temporary Accommodation: At its meeting on 13 November 2019, Housing Committee recommended to Policy & Resources Committee that an enhanced model of service provision (Option 2) including improved facilities, services and an enhanced caretaker role should be adopted for newly procured short term and emergency temporary accommodation.	0.300
Total Potential Investments linked to previous intentions or decisions	0.910

3.10 Table 1 above also includes a contingent risk provision of £0.750m. This will be reviewed again by the council's Chief Finance Officer as the final budget proposals are drawn up for Budget Council in February 2020. At this stage the risk provision is recommended at this level in order to cover:

- Local Government Financial Settlement risks. Although the Spending Review has been announced, the detailed financial settlement is currently unknown and contains many areas of potential risk including the methodology used to distribute the additional Social Care grant, the distribution of the New Homes Bonus funding pot, and the distribution and level of homelessness grant funding. These can be positive or negative risks including the views of a newly elected government on the settlement.
- Forecast risks: estimates of inflation, service pressures and commitments are based on current trends, including actions to mitigate current overspending, but

can change significantly between the draft budget stage (Dec) and final budget (Feb).

- Savings proposals: many savings proposals inevitably carry delivery and other risks. These are continually monitored but can change over time, particularly as they are consulted on more widely with a wide range of stakeholders, including staff, following publication of the draft budget proposals.

- 3.11 Overall, the draft budget proposals result in a small positive balance of £0.307m. However, as stated above there are many changes that could increase or decrease this balance. In either case, the principles outlined in paragraph 3.5 could be used to help determine where further investment or increased savings should be focused.
- 3.12 The feedback from further consultation and engagement following publication of these draft proposals will also be used to adapt the proposals which will be re-submitted to Policy & Resources Committee on 13 February 2020, prior to a final decision by Budget Council on 27 February 2020.

4 RESOURCES AND LOCAL GOVERNMENT FINANCE SETTLEMENT 2020/21

Local Government Finance Settlement and Tax base Forecasts

- 4.1 The provisional Local Government Finance Settlement (LGFS) for 2020/21 will include confirmation of the council tax 'excessive increase' threshold above which a local referendum would be required. Previously, the government had announced a 4-year settlement in 2015 for 2016/17 through to 2019/20. The government had been planning for major changes to local government finance from 2020/21 through the Fair Funding Review and increasing locally retained Business Rates from 50% to 75%, informed by a multi-year Comprehensive Spending Review.
- 4.2 However, the Chancellor of the Exchequer announced a one-year Spending Review on the 4th September 2019 which set government Departmental Expenditure Limits for 2020/21. This announcement confirmed the government would not implement the Fair Funding Review or an increase in the proportion of locally retained business rates in 2020/21 but would effectively roll forward the 2019/20 LGFS.
- 4.3 For local government this included continuing with the Social Care grants allocated in 2019/20 but also provided a further £1 billion nationally in 2020/21 alongside an allowable 2.00% Adult Social Care Precept. The government also announced an increase of £2.6 billion nationally for schools together with £0.7 billion for Special Educational Needs.
- 4.4 Overall, the Spending Review could potentially improve the council's resources when compared with the resource assumptions reported to this committee in July as follows:

Table 3: Spending Review Assumptions	£m
Additional £1bn nationally for Social Care	5.119
Inflation provided on the Revenue Support Grant (RSG)	0.137
Roll forward of one-off improved Better Care Fund (iBCF)	1.733
Allowable Adult Social Care Precept (2%)	2.900
Total	9.889

- 4.5 With a General Election now confirmed for the 12th December and a newly-elected government coming in, the Provisional 2020/21 LGFS is not expected to be announced until well after the 12th December. A newly-elected government could bring revised spending plans, however the settlement will normally need to be announced in December giving little time for change and therefore it is reasonable to assume the provisional settlement for 2020/21 will be substantially based on the Spending Review announcements.
- 4.6 The final Council Tax Base and Business Rates forecasts for 2020/21 will be presented in separate reports to this committee on the 23 January 2020. The current estimated Council Tax base assumes a net 1.0% increase in 2020/21. This is mainly from increased properties arising from developments across the city. However there are continuing increases in statutory discounts and exemptions that could impact on this overall growth and the latest information available will be used to agree the tax base for the January report. Locally retained Business Rates will normally increase by the September Retail Price Index (RPI), which is 2.4% for 2020/21. The government intends to restrict this increase to the Consumer Price Index (CPI) but the council will be compensated for the reduction in Business Rates income as a result of this policy through additional Section 31 grant. Business Rates income estimates continue to be volatile; the city is seeing new developments bringing in new business rates, however, the continued pressure on the retail sector is creating an increasing number of Company Voluntary Arrangements (CVA), in many cases resulting in reduced business rates liabilities and therefore restricting growth in this funding source.

Latest Position in 2019/20

- 4.7 Targeted Budget Management (TBM) is the council's system of budget monitoring and the TBM Month 7 (October) report elsewhere on the agenda shows a projected overspend of £3.974m on the General Fund, which includes a projected overspend of £0.061m on the council's share of NHS controlled s75 partnership services. The overall overspend shows an improvement of £0.126m since Month 5 as presented to the Committee in October. The report highlights the need for ongoing mitigating actions, including spending and recruitment controls in services where these are safe and practicable to apply. This is also important for the 2020/21 budget setting process as levels of estimated service pressure funding are predicated on the current year's expenditure trends.
- 4.8 Resources need to be set aside to cover this overspend to avoid impacting on the 2020/21 position if breakeven cannot be achieved by the year-end. Table 4 in the section on reserves and one-off funding shows what impact this has on one-off resources at this time. The council has a financial risk safety net of £0.855m available to mitigate the position. Preliminary consideration of the impact of the in-year overspend on the service pressure requirements for 2020/21 and the deliverability of the savings proposals has been undertaken, however this will need further review at Month 9 when the final budget proposals are put forward for decision.
- 4.9 The council's share of the net deficit on the Council Tax and Business Rates collection funds is forecast to be £1.596m and must also be funded from one-off resources in the 2020/21 budget. This is also reflected in Table 4.

Reserves Position and One-off Funding

- 4.10 The working balance is recommended to continue at a minimum of £9.0m to meet general risks applicable to a unitary authority. In addition, there is a financial risk

safety net of £0.855m in 2019/20 giving total resources of £9.855m subject to the council's revenue budget achieving a breakeven position at the year-end.

- 4.11 The following table identifies potential resources and liabilities that will need to be taken into account in setting the 2020/21 budget. At the draft budget stage, this assumes that spending in 2019/20 will be in line with the TBM Month 7 (October) report projections included elsewhere on this agenda.
- 4.12 The table below shows an estimated shortfall in resources of £4.648m based on the current TBM (month 7/October) and collection fund positions. The potential one-off requirements identified in the table mean the shortfall in resources increases to £5.048m. This position is expected to change and will be updated for the February budget report. The main factors expected to affect the position are:
- The latest TBM position which will be updated for month 9 (December). Any improvement to the current overspend forecast will increase available one-off resources and vice versa;
 - A comprehensive review of reserves and provisions which is undertaken annually as part of the budget process;
 - A further review of in-year Collection Fund (tax yield) performance. Any improvement will reduce the shortfall and vice versa.

Table 4: One-off resources, liabilities and potential allocations (as at Month 7/October)	£m	£m
Unallocated general reserves	+0.167	
Contribution to Local Elections reserve 2023	-0.100	
Sub-total: Balance		+0.067
Revenue Budget position 2019/20 (TBM):		
Forecast outturn overspend (as at TBM Month 7/October)	-3.974	
Offset by original 2019/20 financial risk safety net	+0.855	
Sub-total: Projected Net Position at Outturn 2019/20		-3.119
In-year Collection Fund ¹ position 2019/20:		
Estimated 2019/20 council tax collection fund deficit	-1.596	
Estimated business rates retention collection fund 2019/20 surplus	+0.000	
Sub-total: Projected In-year Collection Funds position		-1.596
Projected One-off Resources available at start of 2020/21		-4.648
Potential One-off Allocations in 2020/21:		
Allocation to Council Tax Reduction Discretionary Fund	-0.140	
Welfare Reform support	-0.260	
Current One-off Resources shortfall		-5.048

¹ Collection Funds are separate accounts where taxation revenues received from the Council Tax and Business Rates are allocated and compared to the expected tax yield for the year.

Fees and Charges

- 4.13 Fees and charges budgets for 2020/21 are assumed to increase by a standard corporate inflation rate of 2%. This ensures that income is maintained in proportion to net expenditure as pay, prices and pension costs are all expected to be subject to inflationary pressures of at least 2%. Exceptions to this requirement include Penalty Charge Notices (parking fines) where the levels of fines are set by government and cannot be changed independently and Temporary Accommodation rental income which is constrained by Local Housing Allowance rates. Any increase above the standard corporate rate can therefore provide additional resources and contribute to savings.
- 4.14 In total, Corporate Inflation Provisions require net funding of £6.003m, including actuarial pension increases of £0.570m, in order to ensure that services do not incur real terms reductions.

5 SAVINGS AND SERVICE PRESSURE FUNDING

Service Pressure Funding 2020/21

- 5.1 Re-investment in essential services is a critical element of the budget proposals. A key part of the budget process involves estimating and predicting the demand and cost of services that are demand-led, statutory and that support vulnerable people or communities. This primarily relates to adults and children's social care, and homelessness but other important services may also experience abnormal cost pressures from time to time.
- 5.2 In many areas, costs are growing year-on-year due to a range of factors including population demographics, increasing complexity of need, economic and market factors, and other cost factors such as the national living wage and increasing costs of safeguarding. In addition, grant funding changes also create pressures that need to be managed within the budget process. Savings and efficiencies from across council services are therefore identified in order to re-invest these into critical or statutory service areas.
- 5.3 The July 2019 budget projections for 2020/21, reported to Policy, Resources & Growth Committee, included a re-investment requirement of £12.608m to meet estimated demand, cost and income pressures, including £3.958m to offset anticipated government grant reductions. However, these assumptions have now been revised to take account of the underlying pressures being experienced in the current financial year, particularly in social care services, but also in respect of cost and income pressures across City Environmental Management services. Some of the grant reductions have also been removed as part of the one-year Spending Review.
- 5.4 The total re-investment required to meet service pressures and grant losses is now estimated to be £13.794m, an increase of £1.186m. These estimates will be further reviewed in light of TBM Month 9 budget monitoring and funding announcements from the Local Government Finance Settlement, expected on 5 December. The proposed re-investment of savings and resources to fund service pressures is set out in the table below:

Table 5: Draft Re-investments (Service Pressures) 2020/21		
Service Area	£m	Description
Children's Social Care	1.045	To support increasing demand and costs of Looked After Children.
Adults Learning Disabilities	2.020	To support increased demand and costs in community care.
Adult Social Care	2.430	Changes in demand for physical, memory & cognition, and mental Health services.
Adult social Care	1.550	Reductions in CCG partner contributions.
City Environmental Management	0.840	Increased cost of bin collection rounds and fleet management
City Environmental Management	0.250	Income pressures on commercial operations including garden and commercial waste
Commercial Rents	0.100	Similarly, there is an underlying pressure on rental income as lease reviews and renewals have not been able to keep up with inflation.
Sports and Leisure	0.100	There is an expected income pressure from the Council-owned golf courses
Customer Services	0.170	Provision of recurrent funding to support the current model of service requiring enhanced security cover
Housing & Temporary Accommodation (TA)	0.300	Increased costs of TA provision and Seaside Homes rent guarantee
Information Technology & Digital	0.500	Contractual commitments including the Microsoft Enterprise Agreement
Information Governance	0.250	Ongoing increased costs of responding to Subjects Access Requests (SAR's)
Housing Benefits	0.150	Increased cost and number of vulnerable tenants in supported accommodation where housing benefit is not fully funded by government
Life Events	0.265	Income pressures from reduction in demand for Statutory Certificates and the ceasing of the nationality checking service
Corporate	0.780	Reinstatement of sustainable social care budgets
Corporate	0.250	Additional statutory cost of holiday pay for additional hours / overtime and Resident Service Guarantee payments
Other identified pressures	0.569	Across all services
Total Draft Service Pressure Funding	11.569	
Estimate as at July	8.650	
Increase since July	2.919	

Grant Funding Pressures:

- 5.5 In addition to service pressures, a number of potential grant funding pressures were identified in July relating to anticipated grant losses. These losses primarily impact on corporate funding but also included the dropping out of the 2019/20 one-off improved Better Care Fund of £1.733m. The Spending Review confirmed that the

latter would in fact be rolled forward again for 2020/21, therefore reducing grant funding pressures in social care accordingly.

Table 6: Grant Funding Pressures:		
Service Area	£m	Description
Unringfenced grants	1.048	Loss of Business rates levy funding and other changes to unringfenced grants.
New Homes Bonus Grant	1.177	Expected reduction in grant allocation
Total Draft Grant Funding Pressures	2.225	
Estimate as at July	3.958	
Improvement since July	-1.733	

Savings Proposals 2020/21

- 5.6 Taxation and precept increases together with additional resources provided by the Spending Review are not sufficient to balance the budget due to other grant reductions, the need to provide cover for pay, price and pension uplifts, and the need to provide service pressure funding for demographic pressures, above-inflation cost increases and other increases in demands across statutory services. To balance the budget therefore requires a substantial savings programme as in previous years. In this respect, savings of £9.665m have been identified for consideration in 2020/21 as detailed in Appendix 2.
- 5.7 Over the previous four years, the council has focused on identifying and delivering savings through its Modernisation Programme supported by significant capital investment. This was enabled by generating capital receipts from the sale of surplus assets to create an invest-to-save budget using the government's capital receipt flexibilities, which allowed capital receipts to be applied to revenue saving projects and programmes.
- 5.8 It is proposed that investment in Modernisation Programmes continues over the next 4 years as there are not only substantial savings and efficiencies to deliver in 2020/21 but there are predicted to be savings requirements over the following 3 years. Although funding from 2021/22 is highly uncertain, the high level of demographic and demand increases experienced in recent years would suggest that planning for delivery of a reasonable level of savings and efficiencies in future years would be prudent. The council also aims to improve value for money and continue modernising services as a matter of course because this ensures the best use of its resources and contributes to improved customer and digital services.
- 5.9 At present the government have only extended capital receipt flexibilities to 2021/22 however this could also change. Regardless of this, there are other methods of funding invest-to-save programmes including unsupported borrowing where there is a good business case for doing so. Availability of capital receipts for modernisation is also anticipated to be at a much lower level over the next four years due to high demand for other priority capital investments and fewer assets available or suitable for disposal.
- 5.10 Given the lower projected level of savings in 2020/21 and potentially over the following 3 years, a proportionately smaller Modernisation Programme of £15 million is proposed over the 4-year period which will provide essential enabling investment as follows:

- **Budget Plans (Invest-to-save):** Based on the experience of the previous 4 years, £2.0m is estimated to be required to support implementation of specific savings and efficiency programmes including service redesigns, recommissioning and process improvements. Investment requirements are currently being reviewed and finalised and will be refreshed each year. This resource will be held in a reserve and only released through review of business cases by the officer Corporate Modernisation Delivery Board. Committee approvals would also be sought where required by Financial Regulations and the council's constitution.
- **Customer Digital:** £3.5m is anticipated to be required over the next 3 years to support ongoing investment in digital infrastructure and applications and to support continued development of the council's digital services and integration of data across systems and services to improve the accessibility, efficiency and ease-of-use of on-line services. The investment is set at a lower level than in the previous four years as the underpinning work to develop the necessary technology platforms has been completed.
- **Modernisation Enablers:** £4.3m is estimated to be required to support ongoing change and modernisation programmes over the 4-year period. This includes everything from an effective project management support team, business improvement analysts, workstyles property team support, investment in 'Our People Promise' and staff development and skills programmes, together with additional specialist support where required. This investment has been scaled down to reflect the lower level of expected budget gaps over the next 4 years.
- **Managing staffing changes:** efficiency programmes and a continual drive for improved value for money will often result in changes in the level or mix of staffing and skills required across the council. Changing staffing levels or skills will often need financial consideration in order to effect voluntary severance for roles or posts no longer required or needing to be replaced with different roles or skills. Estimated resources of £2.0m are required to meet severance costs to manage change.
- **IT Modernisation Investment:** Investment in IT equipment, software, systems and services (e.g. voice and data) is important to enable the organisation to remain secure, resilient and efficient. Historically, the organisation has suffered from long periods of under-investment which has had to be addressed over the last 4 years through approval of large IT Capital Schemes including Windows 10 roll-out, replacement of the Housing and Social Care systems, General Data Protection Regulation upgrades, etc. Minimum IT Modernisation Investment of £3.2m is included here in an attempt to avoid a similar build-up of IT 'investment backlog' by supplementing existing budgets and enabling the council to keep up with necessary infrastructure changes.

5.11 The indicative Modernisation Fund will be kept under review as budget plans develop and spend-to-save opportunities and investment requirements emerge in more detail over the planning period. The indicative profile of Modernisation Fund requirements is shown in the table below.

Programme Area	2020/21	2021/22	2022/23	2023/24	Total
	£m	£m	£m	£m	£m
Customer Digital	1.750	1.000	0.750	0	3.500
Modernisation enablers	1.510	0.920	0.930	0.940	4.300
Invest to Save (4-Year Plans)	0.650	0.550	0.450	0.350	2.000
Managing staffing changes	0.700	0.500	0.400	0.400	2.000
IT Modernisation Investment	0.800	0.800	0.800	0.800	3.200
Total	5.410	3.770	3.330	2.490	15.000

5.12 In 2020/21 the Modernisation Programme will support and enable the proposed savings of £9.665m. The broad categories of modernisation and savings activities are as follows:

Category	Rationale	Amount (£m)
Service Delivery Model Changes	Improving value for money can often be achieved through service redesign and remodelling or through re-commissioning or re-providing services in more effective ways based on best practice models and research.	1.545
Efficiency & Other VFM savings	Services can and should strive for cost efficient service delivery that provides good value for money. This means continually exploring opportunities including skills development, process redesign and utilising new technologies or digital investment to improve services and/or reduce operational costs.	4.809
Income Optimisation & Enterprise Strategy	The council continues to explore innovative business opportunities for generating income such as developing new chargeable services, benchmarking fees & charges to alternatives, or vying for public sector service contracts where practicable. Savings through effective procurement and contract management are also important.	2.706
Collaboration	The Orbis Shared Service with Surrey and East Sussex County Councils aims to achieve cost reductions across support functions through scale economies, sharing best practice and investing in improved and integrated processes and teams. Other collaboration opportunities, including procurements, are also explored where these can help to share or reduce overall costs.	0.605
Total Savings 2020/21		9.665

Capital Strategy 2020/21

- 5.13 The revisions to the Prudential Framework last year introduced the requirement for local authorities to produce an additional report called the Capital Strategy which is to be presented and approved by members each year. The purpose of the Capital Strategy is to provide a single place for transparency and accountability of local authority non-financial investments and its capital investment programme, including any commercial investments in commercial property or loans to third parties.
- 5.14 The aim of the Capital Strategy is to ensure members are fully conversant with the risks of non-financial investments and are aware of how the risks are proportional to the council's core service activity. The document will include:
- The proposed Capital Investment Programme
 - The Governance & Risk Framework
 - Potential and pending non-financial investments
 - An overview of the council's Risk Exposure
- 5.15 The Modernisation Programme investments above will be incorporated into the full Capital Strategy alongside new and perennial capital investments that will support major regeneration projects, improved transport infrastructure, provision for school places, and major housing improvements and new build programmes. Key decisions are likely to be required in respect of strategic funds including IT & Digital investment, Strategic Investment Funds (supporting regeneration) and Asset Management Funds. The Capital Strategy will form part of the General Fund budget report to ensure that the link between capital and revenue decisions is maintained and ensure that budget resourcing decisions are taken in the context of the full range of proposed revenue and capital budgets, resources, investments and savings.
- 5.16 As previously, a 5-year capital programme has been developed and will be included in the Medium Term Financial Strategy. The Capital Strategy, including the detailed Capital Investment Programme, will be presented to Policy & Resources Committee and Budget Council in February prioritising the resources available and incorporating the information identified above. A draft high level programme is included at Appendix 3.

Staffing Implications (General Fund Services)

- 5.17 At this stage in the budget process it is difficult to determine exactly how many posts and staff may be affected by the draft proposals. A broad estimate is that in 2020/21, approximately 56 posts may be removed from the council's staffing structure as a result of the savings proposals set out in Appendix 2. However, actual numbers will be dependent on the detailed options proposed and on the results of formal consultation where required. As previously experienced, it is likely that a significant number of these posts are already being held vacant and some will become vacant through normal turnover.
- 5.18 It is planned to support staff at risk of redundancy through:
- Providing appropriate support to staff throughout the change process to enable them to maximise any opportunities available;
 - Controlling recruitment and ensuring there is a clear business case for any recruitment activity;
 - Managing redeployment at a corporate level and maximising the opportunities for movement across the organisation;

- Managing the use of temporary or agency resources via regular reports to Directorate Management Teams (DMT's).

These measures will remain in place as work with trade unions and staff continues.

- 5.19 Whilst the focus will be on redeployment of staff, every effort will be made to reduce the impact of the proposals, including offering voluntary severance where appropriate to staff affected by budget proposals on a case by case basis. This targeted voluntary approach to releasing staff in areas undergoing change will be managed to support service redesigns whilst ensuring that the organisation retains the skills that will be needed for the future. The proposed Modernisation Programme funding will be utilised to facilitate this process wherever possible.

6 MEDIUM TERM BUDGET FORECASTS

- 6.1 The Medium Term Financial Strategy (MTFS) has been revised for 2020/21 to reflect the latest cost, income and demand pressures and includes revised resource assumptions following the Spending Review 2019 together with the planning assumption of a 1.99% Council Tax increase and 2% Adult Social Care precept. For later years, projections are based primarily on rolled-forward settlements in the absence of any other information. Savings for 2020/21 have been incorporated, however the budget gaps for later years will need revisiting when the next Comprehensive Spending Review is announced by a newly-elected government. 2020/21 projections are also likely to change once the final Local Government Finance Settlement is known, alongside potential changes in projections.
- 6.2 The table below summarises the MTFS estimates and predicted budget gaps for the next 4 years based on 1.99% Council Tax increases.

Table 9:	2020/21	2021/22	2022/23	2023/24
Summary MTFS and Budget Gaps	£m	£m	£m	£m
Commitments	1.518	0.443	0.291	0.187
Pay, Price & Pension Uplifts	6.003	6.277	6.436	6.609
Service Pressure Funding: for above-inflation costs and demographic demand increases	11.569	5.900	5.900	5.900
Provisions for Grant / Funding reductions to ongoing services	2.225	0.767	0.152	0.397
Net Taxation and Revenue Support Grant increases	-8.498	-5.460	-5.601	-5.744
Additional Grant Funding	-5.119			
Budget Gap before identified savings	7.698	7.927	7.178	7.349
Identified Savings	-9.665			
Budget Position (before investments or risk provision)	-1.967			
Potential investments	0.910			
Risk provision	0.750			
Remaining Balance Available (-) or Budget Gap (+)	-0.307			

7 OTHER FUNDS

Schools Funding and Balances

School Balances

- 7.1 The level of school balances as at 31/03/19 was £4.225m, an increase of £2.222m from £2.003m as at 31/03/18. The £4.225m balance is split across phases as follows:

Phase	2018/19 £'000	Percentage of budget 2018/19	2017/18 £'000	Percentage of budget 2017/18
Nursery	64	8.25%	53	8.43%
Primary	3,812	5.15%	2,512	3.48%
Secondary	(11)	(0.02%)	(484)	(0.93%)
Special and Alternative Provision (AP)	360	4.24%	(78)	(0.71%)
Total	4,225	3.14%	2,003	1.47%

Note – Special includes the Connected Hub and Pupil Referral Unit (PRU)

- 7.2 There are a total of 11 schools (out of 64) with deficit balances, a decrease from 15 as at the end of 2018/19. The split of deficit balances across phases is 6 Primary, 4 Secondary and 1 Special. School budget plans for 2019/20 have incorporated these deficits.

Schools Funding

- 7.3 Following the recent national Spending Review announcements and the commitment to increase funding for schools, the government has now published more detail regarding the funding arrangements for the 2020/21 financial year. This information shows a 3.9% increase in the unit rates of funding for the Schools Block element of the Dedicated Schools Grant (DSG). This equates to a provisional increase in the Schools Block of approximately £5.2m when compared to 2019/20. The provisional increase for the High Needs Block is £2.701m (10.7%).
- 7.4 While it remains the Government's intention that a school's budget should be set on the basis of a single national formula, local authorities will continue to determine final funding allocations for schools in 2020/21. The National Funding Formula (NFF) will set notional allocations for each school, which will be aggregated and used to calculate the total schools block received by each local authority.
- 7.5 Final local authority-level allocations for 2020/21 for the schools, central school services and high needs blocks have not yet been published. The final Schools Block element of funding is due to be published in December and will reflect pupil numbers and other data recorded in the October 2019 census.
- 7.6 The Schools NFF for 2020/21 will continue to have the same factors as at present, and the government's aim is to implement a formula to address historic underfunding and move to a system where funding is based on need. The key aspects of the background NFF for 2020/21 are:
- the minimum per pupil funding levels will be set at £3,750 for primary schools and £5,000 for secondary schools;

- the funding floor will be set at 1.84% per pupil;
- an increase of 4% to the NFF's core factors; and
- there will be no gains cap within the NFF, unlike the previous two years, so that all schools attract their full core allocations under the formula.

7.7 In 2020/21 local authorities will continue to have discretion over their schools' funding formulae and, in consultation with schools, will ultimately determine allocations in their area. However, as a first step towards hardening the formula, from 2020/21 the government will make the use of the national minimum per pupil funding levels, at the values set in the school NFF, compulsory for local authorities to use within their own funding formulae.

7.8 In addition, two important restrictions will continue in 2020/21:

- Local authorities will continue to set a Minimum Funding Guarantee in their local formulae, which in 2020/21 must be between +0.5% and +1.84%. This is a change and will allow local authorities to mirror the real terms protection in the NFF, which is the Government's expectation.
- Local authorities can only transfer up to 0.5% of their Schools Block to other blocks of the DSG, with Schools Forum approval. To transfer more than this, or any amount without Schools Forum approval, will require a request to be made to the Department for Education.

Housing Revenue Account (HRA)

7.9 The Housing Revenue Account (HRA) is a ring-fenced account which covers the management and maintenance of council owned housing stock. This must be in balance meaning that the authority must show in its financial planning that HRA income meets expenditure and that the HRA is consequently viable. Although the HRA is not subject to the same funding constraints as the General Fund it still follows the principles of value for money and equally seeks to continuously improve efficiency and achieve cost economies wherever possible. Benchmarking of both service quality and cost with comparator organisations is used extensively to identify opportunities for better efficiency and service delivery.

7.10 The HRA Budget aims to balance the priorities of both the council and council housing residents within the context of the council's Housing Strategy, Housing Revenue Account Asset Management Strategy and the Corporate Plan priorities which set out the overall direction for Housing in the city over a 4 year period.

7.11 The HRA Budget & Investment Programme 2020/21 and the Medium Term Financial Strategy (MTFS) are currently being drafted and will be reported separately to Housing Committee in January 2020, and Policy & Resources Committee and Budget Council in February 2020. The budget will take account of the first year set up and mobilisation costs associated with the new arrangements for the delivery of responsive repairs, empty property refurbishments, planned maintenance and major capital works to council homes when the current contract (with Mears) comes to an end in March 2020. The new service will include the in-house provision of responsive repairs and empty property refurbishment services which will see the transfer of some 160 staff from Mears

7.12 Increasing the supply of affordable housing for rent in the City is a high priority for the Council and therefore the HRA budget for 2020/21 will take account of any resources required to support this growth both in terms of capital resources for building and purchasing new homes and revenue resources to support this work.

- 7.13 The Welfare Reform and Work Act 2016, included legislation from April 2016 that social housing rents should be reduced by 1% per annum for 4 years (2016/17 to 2019/20). However, from April 2020 government guidance allows for rent increases of up to CPI (at September) plus 1% for five years. However, the level of rent arrears for council tenants has increased during 2018/19 and 2019/20 mainly due to the phasing in of Universal Credit. An action plan is being put in place to try to mitigate this. This is being closely monitored to ensure that this does not become a continuing trend which will endanger the long term resources of the HRA.
- 7.14 Rents are not calculated to take into account any service charges and only include all charges associated with the occupation of a dwelling, such as maintenance of the building and general housing management services. Service charges are therefore calculated to reflect additional services which may not be provided to every tenant or which may be connected with communal facilities rather than to a particular occupation of a house or flat. Different tenants may receive different types of service reflecting their housing circumstances. All current service charges are reviewed annually to ensure full cost recovery and also to identify any service efficiencies which can be offset against inflationary increases, to keep increases to a minimum.

7.15 HRA Capital Programme

- 7.16 The capital investment plan for the HRA is mainly funded from direct revenue funding from tenants' rents (and associated rent rebates) as well as the use of retained capital receipts from Right to Buy sales and borrowing for investment in new affordable homes.
- 7.17 The Capital Programme is a key part of implementing the main aims of the long-term asset management approach, which aims to maximise investment in homes and support reductions in responsive repairs need whilst providing safe, good quality housing and support services, and also supporting new housing supply and financial viability for the HRA. Other assets, such as car parks and garages, receive investment to ensure both health and safety compliance and best use of these assets. The highest priority remains the health and safety of council residents and those visiting or working on council homes. This is a key responsibility, and as such, through the capital programme proposals it is ensured that the investment required is maintained and made available ahead of other investment decisions. The budget will also reflect the need for further health and safety measures to be considered in light of the Grenfell Tower fire and HRA reserves will be reviewed in light of this.

8 ANALYSIS & CONSIDERATION OF ANY ALTERNATIVE OPTIONS

- 8.1 The budget process allows all parties to engage in the examination of budget proposals and to put forward viable alternative budget and council tax proposals to Budget Council on 27 February 2020. Budget Council has the opportunity to debate the proposals put forward by this Committee at the same time as any viable alternative proposals.
- 8.2 Any alternative proposal will need prior assessment by the Section 151 Chief Finance Officer and will not normally be allowed where an estimate is not considered to be robust for one of the following reasons:
- i) The risk of not achieving the saving is assessed to be high;
 - ii) There is insufficient evidence or information to assess the potential saving;

- iii) The alternative proposal is adding to or bringing forward an existing saving without further information as to how this can be achieved;
- iv) The alternative proposal requires one-off investment or loan financing that cannot be supported;
- v) The alternative proposal is beyond the powers and duties of the local authority.

9 COMMUNITY ENGAGEMENT & CONSULTATION

Budget Timetable

- 9.1 The Timetable for budget papers is given in the table below. This timetable does not include detailed plans for ongoing consultation with stakeholders as this will be determined in conjunction with those involved.

Date	Meeting/Event	Papers / Activities
After 12 Dec 2019	Announcement	Provisional Local Government Finance Settlement
19 Dec 2019	Full Council	Council Tax Reduction Scheme
15 Jan 2020	Housing Committee	Housing Revenue Account Budget and Capital Programme
23 Jan 2020	Policy & Resources Committee	Council tax base Business Rates tax base
13 Feb 2020	Policy & Resources Committee	TBM Month 9 General Fund and HRA budget reports
27 Feb 2020	Budget Council	General Fund and HRA budget reports

- 9.2 General information and advice about the council's budget will continue to be provided through the council's web site which provides information and graphics on how money is spent on services, where the money comes from and a summary of the financial challenges ahead.
- 9.3 The council has also widely publicised its online social media inviting residents and stakeholders to give us their views and ideas on Twitter via #BHBudget. Social media continues to be a key, low cost, mechanism for engaging with residents and other stakeholders. Key proposals from the budget plan will be publicised, along with information about council services, and questions and comments invited from residents immediately following their publication over the period leading to the February Policy & Resources Committee meeting. A summary of response threads will be provided to all political groups.

Other consultation and engagement processes are as follows:

- 9.4 It is intended to provide an opportunity for key stakeholders, residents and community groups to give feedback and representations to a Finance Leads Surgery with cross-party member representation. This will be arranged during January 2020 and will be held in the Council Chamber to avoid additional costs.
- 9.5 In the meantime, information will be shared with Strategic Partners and community groups as normal. Local Strategic Partners remain acutely aware of the potential cumulative impact of funding pressures across public sector agencies on the city. The City Management Board, attended by all Local Strategic Partnership

representatives, will therefore ensure that information is shared across the sector to assess and mitigate adverse cumulative impacts wherever possible and develop joint actions where appropriate. Engagement with statutory partners will continue on an ongoing basis to further share and understand the potential cumulative impact of budget proposals across the city as they take shape.

- 9.6 In particular, the council will be engaging fully with the Brighton & Hove Clinical Commissioning Group (CCG) with the intention of aligning the budget processes of the two organisations as far as practicably possible. As with the council, the local CCG is likely to remain under severe financial pressure due to continually increasing demands.
- 9.7 There are ongoing briefings and discussions with the Economic Partnership that cover potential funding sources and bids, city regeneration, economic growth, employment and apprenticeship strategies. Statutory consultation with Business Ratepayers will also be undertaken as normal.
- 9.8 For staff, updates will be provided via the council's intranet and formal consultation with Staff and Unions will be undertaken as normal including Departmental Consultative Group (DCG) meetings in November and early December 2019 followed by appropriate consultation with directly affected staff.
- 9.9 Similarly, where appropriate or required by statute, specific consultation will be undertaken with residents and other people directly affected by proposed changes to service delivery.
- 9.10 For information on specific fees and charges proposals please refer to the relevant service committee where proposals are normally considered and approved. The list of meetings is set out in the table below.

Table 12: Approval of Fees & Charges		
Fees & Charges Area	Meeting	Date
Licensing and Enforcement	Licensing Committee	28/11/19
Children & Young People	Children, Young People & Skills Committee	13/01/20
Private Sector Housing – HMO Licensing	Housing Committee	15/01/20
Housing Revenue Account	Housing Committee	15/01/20
Planning	Tourism, Equalities, Communities & Culture Committee	16/01/20
Libraries	Tourism, Equalities, Communities & Culture Committee	16/01/20
Seafront, Outdoor Events and Venues	Tourism, Equalities, Communities & Culture Committee	16/01/20
Environmental Health and Trading Standards	Environment, Transport & Sustainability Committee	21/01/20
City Parks and City Clean	Environment, Transport & Sustainability Committee	21/01/20
Parking and Highways	Environment, Transport & Sustainability Committee	21/01/20
Bereavement Services	Environment, Transport & Sustainability Committee	21/01/20
Life Events (excluding Bereavement Services)	Policy & Resources Committee	23/01/20

Table 12: Approval of Fees & Charges		
Fees & Charges Area	Meeting	Date
Adult Social Care Non-residential care services	Health & Wellbeing Board	29/01/20

Schools Forum Consultation

- 9.11 There is a statutory requirement on the local authority to consult with the Schools Forum on certain financial aspects of the schools budget including formula changes and the associated impact on budget distribution. The Schools Forum is a public meeting whose membership is made up of schools representation from across all phases and on which the Education Funding Agency has optional observer status.
- 9.12 Information is provided throughout the year to meetings of the Schools Forum concerning the development and/or changes to elements of the schools budget and the schools formula, now principally based on a national formula. There is a Schools Block Working sub-group that works with Education and Skills and Finance colleagues to ensure involvement and engagement of schools representatives in looking at considerations and options as proposals are developed. Annual budget shares will be presented to the 15 January 2020 meeting of the Schools Forum for consultation.

Housing Revenue Account (HRA)

- 9.13 The HRA follows a separate consultation and engagement process involving relevant stakeholders and tenant representative groups. Details will be set out in the HRA Revenue Budget and Capital Programme report to the 15 January 2020 Housing Committee.

10 CONCLUSION

- 10.1 The council is under a statutory duty to set its budget and council tax before 11 March each year. This report sets out the latest budget assumptions, process and timetable to meet the statutory duty. The plans cover a 4 year period, however only proposals for 2020/21 and associated council tax decisions require formal approval in February 2020. The Medium Term Financial Strategy is for noting.

11 FINANCIAL & OTHER IMPLICATIONS:

Financial Implications:

- 11.1 These are contained within the main body of the report.

Finance Officer Consulted: James Hengeveld

Date: 22/11/19

Legal Implications:

- 11.2 Policy & Resources Committee has delegated power to formulate the council's revenue budget proposals and Capital Strategy and to recommend their adoption by full Council as part of the overall budget setting process.
- 11.3 Any decisions taken as part of the budget setting process are subject to compliance with relevant legal requirements where appropriate before implementation. The draft budget plans and savings proposals contained in the report do not commit the council to implement any specific savings proposal. When specific decisions on budget reductions are necessary, focussed consultations and the full equality implications of doing one thing rather than another will be considered in appropriate detail.

Equalities Implications:

- 11.4 In Brighton & Hove City Council a budget Equality Impact Assessment (EIA) process has been used to identify the potential disproportionate impacts of proposals on groups/individuals covered by legislation (the 'protected characteristics' in the Equality Act 2010) and actions to mitigate these negative impacts or promote positive impacts. This is a key part of meeting the requirements of the Act and demonstrating that we are doing so. In law, the potential impacts identified, and how far proposed actions mitigate them, must be given due regard by decision-makers at each stage of the budget-setting process. However, as noted under legal implications above, in setting the budget members are making resourcing decisions which remain subject to compliance with all necessary legal and statutory consultation requirements.
- 11.5 All proposals with a potential equalities impact in 2020/21 have had an EIA completed (provided in Members' rooms and on-line), and this is cross-referenced within the savings proposals. Staffing EIAs will be completed alongside the formal consultation process on proposed staffing changes and feedback will be provided in the February report.
- 11.6 Feedback will be used by officers to revise the first drafts of EIAs into final versions which will be available to members and scrutiny as they consider the budget proposals. They will also be published on the council website.

Sustainability Implications:

- 11.7 As noted in paragraph 3.5, one of the key principles proposed for assessing the budget proposals, aligned with the Corporate Plan, is whether or not proposals and investments can 'contribute to carbon reduction targets (i.e. zero net carbon)'. This is alongside current sustainability resources and capital investments that support carbon reduction initiatives.

Any Other Significant Implications:

Risk and Opportunity Management Implications:

- 11.8 The budget proposals may provide risk provisions against the uncertainty of the local government finance settlement, delivery risk across savings proposals and forecast risk on service pressure reinvestments and demands. However, the national and local picture presents growing risks in respect of the pressures on the health & social care system and hospital discharge, the growing problem of homelessness, pressures on children's social care and adoption numbers, and the cumulative impact of welfare reforms, particularly the roll-out of Universal Credit. This indicates that potential risks remain high and that good quality data and analysis will be required to ensure that trends and the impact of interventions can be closely monitored and understood.
- 11.9 The level of financial risk provisions will need to be reviewed for 2020/21 in the light of the Month 9 budget monitoring position (TBM) and available resources. The level of any risk provisions will clearly need to strike a balance between putting scarce resources to one side when there are growing pressures on service delivery.
- 11.10 The budget report to February Policy, Resources & Growth Committee will include the Chief Finance Officer's formal assessment of the robustness of estimates in the

budget and the adequacy of reserves and provisions, including an assessment of the need for any additional risk provisions.

SUPPORTING DOCUMENTATION

Appendices:

1. Draft Budget changes from 2019/20 to 2020/21
2. Draft 2020/21 Budget Plans
3. Draft Summary 5 year Capital Programme
4. Draft Budget Equality Impact Assessments

Documents in Members' Rooms

1. Draft Budget Equality Impact Assessments (also available online)

Background Documents

1. Budget files held within Finance
2. Consultation papers

