

Subject:	Budget Update and Budget Process 2013/14		
Date of Meeting:	12 July 2012		
Report of:	Director of Finance		
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Key Decision:	No		
Ward(s) affected:	All		

FOR GENERAL RELEASE

1. SUMMARY AND POLICY CONTEXT:

- 1.1 This report sets out the financial context the Council is working in. There are significant national changes to local government finance in 2013/14 and a new financial settlement due from government in November 2012. This creates a greater degree of uncertainty over the budget planning parameters for the council than has been experienced in recent years. The council's approach to preparing its budget proposals therefore needs to be flexible and adaptable as circumstances change.
- 1.2 The process set out in this report builds on the council's first two year budget planning undertaken in 2012/13 and further develops the open and transparent engagement and consultation approach.

2. RECOMMENDATIONS:

That the Policy & Resources Committee –

- 2.1 Note the resource and expenditure projections for 2013/14 to 2015/16 set out in paragraph 3.26.
- 2.2 Instruct Directors to develop budget proposals for 2013/14 on the basis of:
- a 3.5% council tax increase
 - the principles set out in paragraph 3.35
 - the consultation and engagement approach set out in paragraph 4
- 2.3 Instruct the Directors to develop outline budget proposals for 2014/15 alongside the detailed proposals for 2013/14.
- 2.4 Note the resource projections for the capital investment programme as shown in appendix 2.

3 RELEVANT BACKGROUND INFORMATION/CHRONOLOGY OF KEY EVENTS:

2012/13 Council Tax & referendum

- 3.1 There was a freeze in the overall council tax for residents of Brighton & Hove for 2012/13. The overall average across the country was a 0.3% increase and for unitary councils there was an increase of 0.6%. The level of council tax at band D remains significantly lower than most other councils in Sussex.

2011/12 Outturn

- 3.2 The 2011/12 provisional outturn was presented to Policy & Resources on 14th June 2012 and showed an underspend of £4.370m. Commitments have been made against that underspend both by Budget Council in February and Policy & Resources Committee in June. The remaining unallocated general reserves after all commitments is £0.388m and is available to support any overspend in 2012/13 and setting the 2013/14 budget.

2012/13 Budget Position

- 3.3 A high level forecast of the likely level of spending at the end of this financial year based on spending patterns in the first 2 months of the year is shown in the TBM 2 report elsewhere on this agenda. It shows an overall projected overspend for council controlled budgets of £0.522m. This assumes the delivery of the extensive savings package agreed for 2012/13 and the use of all risk provisions. Service areas that are overspending are required to develop financial recovery plans so that a breakeven position is achieved, and the financial planning in this report assumes that this is achieved.

Medium Term Financial Strategy 2013/14 – 2015/16

Resources

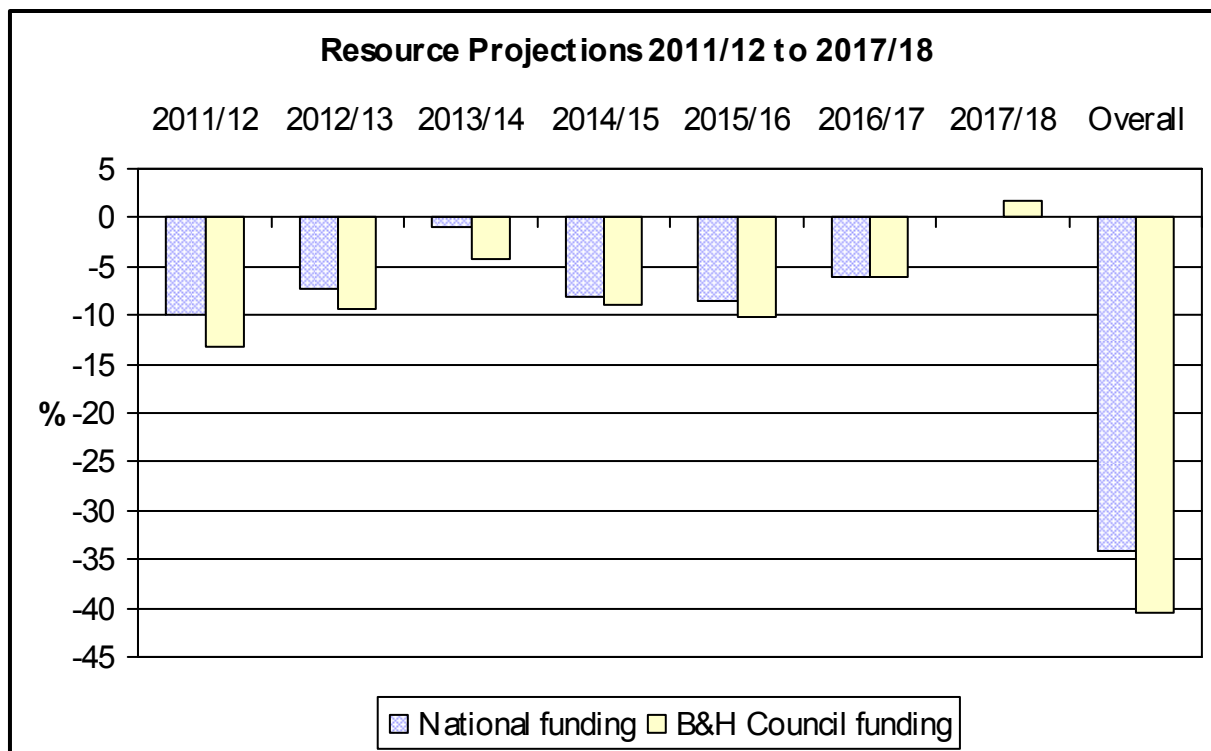
Business Rates Retention

- 3.4 The new Business Rates Retention (BRR) scheme will be introduced from 1 April 2013. Under the scheme local authorities will no longer receive formula grant as this will be replaced with localised business rates income calculated under the BRR scheme.
- 3.5 The government recently published a series of statement of intent papers which provided some further information on the BRR scheme including:
- Business rates will be shared between central and local government on a percentage basis, 'central share' and 'local share' respectively. Government has set both the central share and local share at 50%. The local share of business rates will be retained in full by local government and councils will keep all business rates growth on this local share, subject to any levy payments that may be due. The central share will be paid to the Secretary of State and used in its entirety to fund the local government sector.

- Fixing the local share at 50% until any reset of the system, which is not expected until 2020 at the earliest.
- Transferring a number of specific grants into the BRR scheme from 1 April 2013. The specific grants transferring that relate to the council are listed at paragraph 3.10. The methodology for transferring these specific grants will be consulted on in the summer and the financial implications will be assessed at that time.
- Proposing a safety net threshold in the region of 7.5% to 10% below the spending baseline to protect authorities against any very significant reduction in resources. The safety net will be funded by levy payments.
- Proposing a proportional levy ratio of 1:1 to recover any disproportionate financial benefit arising from business rates base increases. A 1:1 levy ratio means that for every 1% increase in business rates base, an authority would see no more than a corresponding 1% increase in income as measured against its spending baseline.
- Further details on pooling arrangements were given where authorities can come together and pool business rates with the aim of building growth across a wider area. Government has requested expressions of interest from groups of authorities who seriously think they might want to be part of a pooling arrangement under the BRR scheme for 2013/14 by 27th July 2012.

Whilst the statement of intent papers have provided additional information there still remains a lot of uncertainty on the BRR scheme and further set-up and operational details will follow in a summer consultation. The council is not intending to submit an expression of interest for pooling 2013/14 owing to the lack of clarity about the financial risks and rewards that would arise and the timetable involved. Officers will work on investigating pooling implications once further details on the scheme and financial implications are issued to determine whether pooling is an option in future years.

- 3.6 The chart below shows the resource forecasts up to 2017/18 as funding for local authorities transfers from the formula grant system to the business rates retention model. The forecasts are uncertain at this stage as the Government still has to make important decisions on how the proposals will work in practice and data used in the model will need to be refined over the coming months when further details on baseline funding and spending become available.



Specific Grants

- 3.7 The council resources continue to be supported by a number of specific grants from government although the level of these grants have yet to be announced for 2013/14. A number of these grants are unringfenced and treated as a general resource to the council; as the government has been reducing the level of support through specific grants an allowance of £0.45m service pressure funding for reductions in unringfenced grants has been included in the budget projections.
- 3.8 The council will receive a new unringfenced grant for Council Tax Support to replace council tax benefit subsidy as part of the localisation of Council Tax benefit from the 1st April 2013. Further details of this change are included in paragraphs 3.19 – 3.21.
- 3.9 From 1 April 2013 the council will receive a ring-fenced public health grant to fund new public health responsibilities. The formula to distribute the grant still needs to be finalised by the Department of Health and actual allocations for 2013/14 are due to be published by the end of 2012. Estimates of baseline public health spending for 2012/13 have been issued for each local authority based on 2010/11 data and the amount for Brighton & Hove council is £12.781m. The Council is engaged with Health to ensure that the resources associated with all Public Health responsibilities are identified, reflect agreed strategies, and are used to inform updated Department of Health data gathering.
- 3.10 The consultation on the replacement of formula grant with business rates retention includes proposals to roll some specific grants into general resources, however the detail has yet to be confirmed. Below are the grants proposed to be transferred that affect Brighton and Hove: -

- Council Tax Support Grant
- Early Intervention Grant (excluding funding for free early education for 2 year olds)
- Homelessness Prevention Grant
- A proportion of the Lead Local Flood Authorities Grant
- Learning Disability and Health Reform Grant
- A proportion of Sustainable Drainage Systems Maintenance Grant

Schools Funding

- 3.11 The Department for Education (DfE) wants to create a simple, more consistent and transparent funding system in which head teachers, principals, governors and parents have confidence. This will be a system that:
- a) maintains local discretion over funding;
 - b) ensures as much funding reaches schools as possible;
 - c) maintains and improves the arrangements for equivalent and consistent funding between maintained schools and Academies;
 - d) enables leaders to understand the basis on which their institutions are funded;
 - e) supports the needs of pupils; and,
 - f) is more responsive to pupil numbers and demand from parents.
- 3.12 The first part of this will be to work on the basis that as many services and as much funding as possible will be delegated to schools. This will give head teachers, principals and governors much more control over how funding is spent. Only in a small number of cases, for example where maintained schools through the Schools Forum have agreed to pool funding for the provision of certain services, will funding be held centrally.
- 3.13 The Dedicated Schools Grant (DSG) will be split into three notional blocks :- schools, early years and high needs. In 2013/14 these will be calculated based on local authorities' planned 2012/13 budgets. The blocks will not be ring-fenced but the DfE will continue to ring-fence the DSG as a whole. The Schools block will be calculated using pupil numbers from the October School Census. The Early Years block will continue to be funded on the basis of the January count. The High Needs block will cover funding for education provision for high needs pupils and students from birth to 25, in line with the proposals set out in the Green Paper on SEN and Disability.
- 3.14 From 2013/14, the DfE has informed Local Authorities that regulations will be amended so that funding can only be distributed to schools based on 10 factors. The council's current distribution model includes 34 factors.

- 3.15 To dampen the changes in budgets that will be experienced by some schools as a result of new, simplified local formulae and to give schools sufficient time to plan for the effects of any budget reductions, the DfE will continue the Minimum Funding Guarantee (MFG) at minus 1.5% per pupil in 2013/14 and 2014/15. The DfE will consider looser arrangements thereafter.
- 3.16 In order to make any formula changes affordable, the DfE will allow gains at a per pupil level to be capped or scaled back. This would avoid a situation where schools inevitably take time to incur extra expenditure if they have a large increase in funding, and balances rise as a result. At present, transitional arrangements can be applied to changes in specific factors, but there is no general equivalent to the MFG to limit gains. The DfE will not set a nationally prescribed maximum gain, but will leave that as a local decision, taking into account the affordability of protection.

New Homes Bonus

- 3.17 New Homes Bonus is a funding incentive for local authorities to facilitate the creation of new homes in their area. The council will receive approximately £0.4m per annum for 6 years from the second tranche. Allocations of this funding were agreed at Budget Council on the 23 February 2012. Using the latest data available from the council tax register to the end of May the council could receive a further £0.8m per annum for 6 years starting in 2013/14. This forecast will change as data on the register changes until October when the data is submitted to the Government who will announce initial funding allocations for 2013/14 in December. This latest forecast has been built into the budget with £0.4m being used for new initiatives and the remaining £0.4m used to support the overall budget position in accordance with the principles set out in the Medium Term Financial Strategy.

Fees and Charges

- 3.18 Fees and charges are assumed to increase by a standard inflation of 2% each year. Details of fees and charges for 2013/14 will be presented to the relevant Committee and on to Council, where appropriate, prior to Budget Council. In addition, an overarching review of fees and charges will be undertaken prior to Budget Council to ensure there is no cumulative impact of proposed changes to fees and charges on vulnerable groups.

Council Tax Support

- 3.19 The government has decided there will no longer be a national Council Tax Benefit system from 1st April 2013 and in its place the council will need to introduce its own local council tax support system. The replacement scheme will be a discount on council tax rather than a benefit and therefore this will mean the Council Tax base will be reduced to reflect the discounts being provided in the same way single person discounts are applied. A detailed report on the new Council Tax Support scheme is included elsewhere on this agenda.

- 3.20 The government has announced an indicative level of grant to compensate for the loss of Council Tax Benefit Subsidy of £18.9m for the Council element of the council tax (the police and fire authority will also receive grant for their elements). This amount is based on the planned 10% reduction. However the government had also assumed a reduction nationally in the cost of the benefit scheme due to a reduction in claimants (although this is not borne out locally) and therefore the real reduction in funding for Brighton and Hove is over 11%. In addition the proposed grant takes no account of council tax increases and therefore the additional cost of discounts to cover council tax increases will be met by the council.
- 3.21 The budget estimates for 2013/14 include the expected expenditure reductions from the proposed Council Tax Support scheme, the lower level of grant and the additional costs of the scheme as a result of a 3.5% council tax increase. The proposed scheme will mean over 10,000 households currently in receipt of full Council Tax Benefit will pay a small proportion of their council tax from 1/4/2013. It is anticipated that these new council tax debts will require additional resources to support collection and £0.2m has been included in the budget projections. A marginal reduction in the council tax collection rate of 0.12% has also been factored into the budget. There will also be additional costs in administering the new scheme however the current assumption assumes these costs will be funded by government as a new burden on local authorities.

Technical Reforms to Council Tax

- 3.22 In May 2012 the Government published its response to the consultation on technical reforms of council tax which included flexibility for councils in the level of discount given in relation to second homes discount, homes undergoing structural works and empty properties. Potential changes in these areas could result in additional council tax income and elsewhere on the agenda a separate report 'Council Tax Discounts and Exemptions reform' sets out the council's proposed approach. The estimated additional resources generated have been included in budget projections.

Council Tax Strategy, Tax Base and Collection Fund

- 3.23 The future resource estimates in the budget papers agreed at Full Council in February were based on a council tax increase of 3.5%. The indicative council tax strategy in this report assumes increases of 3.5% for the next 3 years, but it will be up to all Members at Budget Council in February 2013 to agree the final level of the council tax.
- 3.24 The Collection Fund, the account into which all council tax and council tax benefit is paid, is currently forecast to breakeven by 31st March 2013. This incorporates the improved position of £0.162m resulting from a lower than anticipated deficit at 31st March 2012. The Collection Fund is monitored monthly and any change to this projection will be included in the regular TBM reports to Policy & Resources ahead of the final projected position in January 2013.
- 3.25 The growth in properties as a result of new property developments is expected to be offset by a continuing growth in the number of properties occupied solely by students and therefore exempt from paying council tax. So the assumption that

the tax base will not increase beyond 2012/13 for these areas will be maintained. Further work will be undertaken on the tax base to fully incorporate the effects of council tax support, the technical reforms of council tax discounts and exemptions, and the potential impact on the collection rate. The tax base is due to be agreed by Policy & Resources in January 2013.

Budget Estimates and Budget Process

MTFS summary expenditure estimates

3.26 The following table shows the budget estimates for 2013/14 to 2015/16

Table 1 - Budget Estimates	2013/14	2014/15	2015/16
	£m	£m	£m
Base Budget	223.0	203.2	197.9
Remove 2012/13 Council tax freeze grant	3.0	0	0
Inflation	4.4	4.8	4.7
New Risk Provision	0	0.5	0.5
CTS grant	-18.9	0	0
Commitments	1.3	-1.0	0.1
Service pressures	4.4	6.1	7.8
Full year effect of previous years savings	-1.0	-0.8	0
Savings already identified	-11.3	0	0
VFM 4/Customer Access	-1.5	-1.8	-1.8
Further Savings required	-0.4	-14.1	-18.0
Sub-Total	203.0	196.9	191.2
Change in contribution to / from reserves	0.2	1.0	0.8
Budget Requirement	203.2	197.9	192.0
Funding Projections:			
Business Rates/Transitional Grant	100.0	91.1	81.5
Council Tax	103.2	106.8	110.5
Total	203.2	197.9	192.0

Pay and Inflation assumptions

- 3.27 The budget estimates for 2013/14 assume a 1% pay award and an additional inflation risk provision for pay related matters equivalent to 0.65%. The assumed pay inflation for 2014/15 and 2015/16 is 2%. These sums need to cover any local decisions in relation to living wage commitments and any changes to the council's overall pay framework.
- 3.28 Significant changes to the local government pension scheme are due to come into force in April 2014. These changes are expected to give stability to the financial burden of pensions on local authorities and the impact of these changes will be reflected in the triennial review of the pension fund which is due prior to 2014/15. It is anticipated these changes will reduce the council's contribution rate to the pension fund.

- 3.29 However as part of the changes to the scheme all employees will be automatically enrolled into the pension scheme and will have to opt out if they do not wish to participate. Currently employees have to opt in to the scheme. The effect of this change is likely to increase the numbers of staff remaining in the pension scheme and therefore the council will have an increased employer contribution. For budget projections it has been assumed there will be a net saving to the council from the changes to the pension scheme of at least £0.8m (equivalent to a 1% reduction in contribution rate) in 2014/15.
- 3.30 Auto enrolment comes into force in Brighton and Hove from 1st March 2013, 13 months before the main changes to the scheme take effect. Any additional costs of auto enrolment in 2013/14 that may arise will therefore need to be met from one off resources.
- 3.31 The provision for general inflation for both income and expenditure is 2% per annum. The potential increases in energy costs above 2% for the general fund have been included within the service pressure allocation. Gas, +100kw electricity sites and street lighting have been assumed to increase by 10%. The below 100kw electricity sites have been in a 3 year fixed price contract which ends in March 2013; the estimated increase could be around 27%. The estimated increase for the general fund above 2% is £0.42m; £0.2m for schools and £0.22m for the HRA. In addition, above inflation rises in prices, for example for homeless accommodation provision, have been considered in the setting of service pressure assumptions.

Commitments and Risk Provision

- 3.32 Commitments in the budget model included technical adjustments in relation to the introduction of the council tax support scheme and anticipated capital financing costs. In 2012/13 there is £1m recurrent risk provision. Based on current trends on corporate critical budgets, the 2011/12 outturn and the TBM2 forecasts it is considered that this risk provision could be reduced. However changes to local government finance in 2013/14 in relation to increased reliance on business rates income performance and the introduction of the new council tax support scheme mean that additional risk provisions are needed in this area. The net effect of these two issues means that no changes will be made to the overall recurrent risk provision.

Service Pressures

- 3.33 The current trends on the council's corporate critical budgets have been taken into account in setting the service pressure assumptions. These have been revised down to £4.350m from over £8.0m. These need to cover estimated demographic and price pressures as follows:
- £0.500m on children's social care
 - £1.000m on adult social care particularly in relation to Learning Disability transitions and mental health services
 - £1.000m on homelessness in relation to increased numbers of acceptances and rising prices of accommodation
 - £0.420m for energy costs

The remaining balance will need to cover other general pressures including any unanticipated reductions in specific grants where the council wishes to provide replacement funding and the additional costs of the carbon reduction commitment allowance.

- 3.34 Robust commissioning plans will be required to manage service pressures to these levels alongside a continued focus on the Value for Money programme.

Budget Principles and Process

- 3.35 The budget principles on which the proposals for 2013/14 and 2014/15 will be developed are:

- to prioritise services for the young, elderly and vulnerable;
- to promote efficient use of public money
- to support partnership working with public, private and third sector organisations

- 3.36 The budget report for 2012/13 included proposed savings for 2013/14 of £11.35m (excluding council tax support). That provides a clear starting point for the development of the full budget proposals for this year. The planning assumption is that those savings will be reviewed and revised where appropriate and relevant consultation on planned service changes will continue. In the event that a particular anticipated saving is no longer considered achievable, the relevant service area will propose alternative options to remain within the planned resource envelope. Additional savings may also need to be identified to accommodate any service pressures over and above those that can be corporately funded. A further phase of the council's Value for Money programme will be developed, with a particular focus on improving the efficiency of the council's interaction with its customers. A target of a further £5m savings from this programme over the next 3 years has been set within this process.

- 3.37 New options for the 2014/15 budget will need to be developed. It is estimated that on average 6% savings will be required across all service areas. However members will wish to be presented with a range of options to ensure effective choice and prioritisation and therefore service areas are required to exemplify 10% savings to ensure this. Core to the approach will be:

- the continuation and expansion of the council's Value for Money programme
- the implementation of the council's agreed Commissioning Plan

Both of these will jointly contribute to the identification of savings and the effective management of costs and demand and prioritisation according to need.

Value for Money Programme

- 3.38 The council's Value for Money programme currently assumes £6.6m of savings in 2013/14 which have been included within the budget planning. Detail on the existing programme is set out in the TBM2 report elsewhere on this agenda. As described above, a further target of £5m will be set for the VFM programme over the next 3 years and detailed plans and business cases to support this will be developed alongside the budget setting process.

Central Budgets

Financing Costs

- 3.39 The change to Housing Finance introduced in April 2012 has had a financial benefit to both the General Fund and Housing Revenue Account. Under the new system Housing debt is separated from other debt, with the actual cost of Housing debt being charged directly to the HRA rather than a notional amount being recharged via the General Fund. The benefit to the General Fund which was set out in the 2012/13 budget is, however, less than projected. This will have the effect of reducing the permanent annual saving of £0.470m reported as part of the 2012/13 budget to £0.095m. It is assumed in the budget model that this shortfall will be funded over the next 3 years from a combination of the capital financing reserve and an additional £0.250m that has been included in the budget from 2013/14.

Concessionary Fares Budget

- 3.40 There is more certainty on concessionary fares expenditure due to fixed deal arrangements in place with key bus operators, although the arrangements rely on the retail price index excluding mortgages for November. A budget saving of £0.15m has been included in the 2013/14 budget.

Insurance Premia

- 3.41 The insurance portfolio will be retendered during this year with new premia payments being paid from 1 April 2013. The level of those payments will depend both on the prevailing state of the insurance market and the claims history of the council. The insurance market is more expensive than 5 years ago when the portfolio was last tendered and although the council has not experienced an increase in the number of claims the average cost of those claims, in particular the legal costs element, has significantly increased. It is extremely difficult to predict what impact these issues will have on overall insurance costs but the projections allow for an increase of about 10%. The negotiations have been timetabled to conclude in time for budget setting in February. Officers will continue to look at options to create greater value for money by varying levels of cover, although most of these have now been fully explored.

Capital Programme 2013/14

- 3.42 The projected capital programme and resources are included in the table in Appendix 2. Grant funding is provided to the council as a Single Capital Pot and with the exception of Devolved Schools Grant can be reprioritised as the Council sees fit. Unringfenced government grants for education, transport, health and disabled facilities grant are projected to be £13.6m in 2013/14 but are subject to confirmation from the Government in December 2012.
- 3.43 Capital receipts support the capital programme and the projections have been reviewed over a two year period and include receipts from the sale of Patcham Court Farm, 251-253 Preston Road, 170-172 Carden Hill and the Amex building.

Timetable

Table 2 - Proposed 2013/14 Budget Timetable		
Date	Meeting	Papers / Activities
11/10/2012	Policy & Resources	TBM 5
29/11/2012	Policy & Resources	TBM 7 Budget Update and Savings
End November / beginning December		Provisional 2013/14 Local Government Finance Settlement
17/1/2013	Policy & Resources	Tax base report
14/2/2013	Policy & Resources	Month 9 Forecasts of 2012/13 budget position General Fund Revenue Budget 2013/14 Housing Revenue Account Budget 2013/14 Capital Programme 2013/14
28/2/2013	Budget Council	

4. COMMUNITY ENGAGEMENT AND CONSULTATION

4.1 It is proposed to build on key aspects of the wide programme of consultation and engagement activity used to help inform the setting of the 2012/13 budget. A review was undertaken to identify areas of strength and areas for improvement. In summary it is proposed that the approach includes:

- a continued key role for scrutiny, including representation from the Community & Voluntary Sector Forum (CVSF) in this process and that consideration be given to how business interests can best be represented
- a series of budget roundtable meetings including members of all political parties, the CVSF, Trades Unions and business representation
- cross party involvement in internal “budget challenge” sessions to consider proposals and options as they are developed
- using the results from last year’s Delib on-line survey and exploring cost effective and repeatable methods of engaging residents online and through more traditional surveys
- using the neighbourhood governance pilots to deepen conversations about budget priorities at community level
- an enhanced approach to engaging with business representatives during the process
- service led consultation, including with staff and users in those areas where planned savings have been identified
- council wide consultation with staff and trade unions

- a public consultation event
- engagement with statutory partners in the city through the Public Services Board.

4.2 It is envisaged that this will cost an estimated £15 - £20,000. The current available budget for consultation is £10,000 and the additional funding will be earmarked from the recently announced reduction in external audit fees.

5. FINANCIAL & OTHER IMPLICATIONS:

Financial Implications:

5.1 These are contained in the main body of the report.

Finance Officer Consulted: James Hengeveld Date: 27/06/12

Legal Implications:

5.2 The process of formulating a plan or strategy for the control of the council's borrowing, investments or capital expenditure, or for determining the authority's minimum revenue position are part of the remit of the Policy and Resources Committee. The recommendations at paragraph 2 above are therefore proper to be considered and, if appropriate, approved by it.

Lawyer Consulted: Oliver Dixon Date: 28/06/12

Equalities Implications:

5.3 Significant improvements were made in 2012/13 to the process of considering the Equalities Impact of the Budget process and these will be further developed in 2013/14. In particular the full detail of Equality Impact Assessments are published alongside the papers for Scrutiny rather than them being available only on the council's website. In addition, where possible and proportionate to the decision being taken, consideration will be given to the cumulative impact of the council's decision making on individuals and groups affected in the light of reductions in public expenditure by other bodies.

Sustainability Implications:

5.4 Carbon budgets will again be produced alongside the overall financial budget for the council.

Crime & Disorder Implications:

5.5 The crime and disorder implications of savings and service proposals will be set out in future budget reports where relevant.

Risk and Opportunity Management Implications:

5.6 There are considerable risks to the council's short and medium term budget strategy including the impact of the economic conditions and changes in the national budget, spending exceeding budgets, pressures on existing budgets,

further reductions in grant, legislative change demands for new spend. The budget process includes the recognition of these risks in determining the 2013/14 budget.

Public Health Implications:

- 5.7 This report includes financial planning for the transfer of public health responsibilities from Health to the council.

Corporate / Citywide Implications:

- 5.8 This report is relevant to the whole of the city.

6. EVALUATION OF ANY ALTERNATIVE OPTION(S):

- 6.1 The budget process allows all parties to put forward viable budget amendments and council tax proposals to Budget Council on 28th February 2013. Budget Council has the opportunity to debate both the proposals put forward by Policy and Resources committee at the same time as any viable alternative proposals.

7. REASONS FOR REPORT RECOMMENDATIONS

- 7.1 The council is under a statutory duty to set its council tax and budget before 11 March each year. This report sets out the budget assumptions, process and timetable to meet this statutory duty.

SUPPORTING DOCUMENTATION

Appendices:

1. Budget estimates 2013/14
2. Projected Capital Investment Programme

Documents in Members' Rooms

1. None

Background Documents

1. Files held within Strategic Finance and Financial Services
2. Brighton & Hove City Council Budget report, February 2012

