

REPORT OF DIRECTOR OF CORPORATE SERVICES

Executive Board

5th February 2018

REVENUE BUDGET STRATEGY 2018/19 to 2020/21

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1. INTRODUCTION

1.1. Executive Board in November 2017 considered and endorsed the Revenue budget strategy 2018/19 to 2020/21 for consultation. The report indicated, after taking account of the provisional settlement, a council tax increase of 4.12% in 2018-19. The Executive Board in endorsing the report for the consultation process expressed the view

‘that the contents of the budget report be noted and approved as a basis for consultation, and to specifically seek comments from consultees on the efficiency proposals detailed in appendices A to the report’.

1.2. This report updates members on the latest position for the Revenue budget including:

- Final Settlement Details
- Budget Consultation Results
- The Medium Term Spending Plans
- Implication on Council tax for 2018-2019.

The final proposals have endeavoured to meet the aspirations of the Authority, whilst taking account of the continued tough economic climate. They address specific pressures in certain service areas whilst recognising the need to minimise the impact on the local taxpayer.

1.3. There are inherent risks attached to this Budget Strategy and they are detailed within the body of this report, however the Director of

Corporate Services confirms that the proposed budget has been prepared in a robust manner.

- 1.4. The Executive Board needs to consider these detailed proposals and make recommendations to County Council in accordance with Council policy.
- 1.5. Whilst the Settlement has resulted in a better position than that anticipated, Local Government has again been faced with real term reductions which, in conjunction with significant validation requirement for such items as staff pay award and auto enrolment, continues to make the budget process extremely difficult. Decisions have had to be made in respect of prioritisation of services and the inclusion of substantial budget reductions in order to achieve what hopefully is an acceptable Council Tax increase.

2. CONSULTATION

2.1. The original proposals have been subjected to an extensive consultation exercise since the Budget Strategy reports were presented to the Executive Board on the 27th November 2017, with the following groups and committees being invited to comment:-

- Public and Ratepayers Consultation
- School Budget Forum (School's Budget)
- Scrutiny Committees
- Trade Unions

2.2. A detailed report on the consultation results for each of the above is attached at Appendix A.

3. BUDGET REQUIREMENT 2018/19

3.1. Current Year Performance (2017/2018)

3.1.1. As the Authority's core spending requirements remains constant year on year, a review of current year's performance is important in identifying whether there are any underlying problems within the base budget.

3.1.2. The current projection for the Revenue Outturn for 2017/18 (based on the October 2017 monitoring) is as follows:

Service	Approved Budget £'000	Total Expenditure Forecast £'000	Variance Forecast For Year £'000
Chief Executive	12,923	13,089	166
Communities	89,888	90,761	873
Corporate Services	23,522	23,188	-334
Education and Children	161,024	161,937	913
Environment	49,073	49,718	645
Departmental Expenditure	336,430	338,693	2,263
Capital Charges	-11,517	-12,617	-1,100
Levies and Contributions	9,487	9,487	0
Transfer to/ from Reserves	-200	-687	-487
Net Expenditure	334,200	334,876	676

The main reasons for the departmental overspends are as follows:

- Chief Executive: proposed savings in Standby (£224k) and Health and Safety (285k) not yet being delivered.
- Communities Department: continues to deliver savings related to packages of social care but pressures of approximately £800k remain primarily due to slippage in receiving a full year effect of actions e.g. supported living hourly rate realignment, impact of Releasing Time to Care project on domiciliary care packages. Other pressures include £127k Careline income affected by commissioning decisions undertaken by other local authorities, £50k Day Services for Older People- review ongoing.
- Education and Children's Services: continues to face pressure due in the main to school based EVR and redundancy costs, shortfall in the Music service SLA income from schools and closed schools property decommissioning costs.
- Environment Department: overspends are primarily due to non-achievement of car park income targets and a decrease in planning application income.

The Authority is currently forecasting a variance of £0.676m at the year-end that will have to be met from General Balances.

3.1.3. In considering next year’s budget, consideration needs to be given to the ability of departments to address any ongoing pressures from the current year, with the pressures within Education and Social Services being considered currently as being the most significant issues.

3.2. Validation

3.2.1. Validation reflects the changes in expenditure requirements to deliver the **current level** of services in future years. Primarily this is inflation, but also includes some service specific changes. The key changes from the original strategy are as follows:

3.2.2. The Office of Budget Responsibility’s mid-year inflationary forecasts for 2018 are only very marginally changed (0.1%) from those used in the original assumptions, so the inflation factors for 2018/19 have been retained at the same level as reported in the consultation process.

	<u>2018/19</u> <u>Original</u>	2018/19 Proposed	2019/20	2020/21
General inflation	2.3%	2.3%	2.0%	2.0%
Electricity	5.0%	5.0%	5.0%	5.0%
Gas	5.0%	5.0%	5.0%	5.0%
Fuel	5.0%	5.0%	5.0%	5.0%
Pay Inflation - non teaching	2.0%	2.0%	2.0%	2.0%
Pay Inflation - Teaching	1.6%	1.6%	2.0%	2.0%
Levies	2.5%	2.7%	2.5%	2.5%
Pension Contributions	£102k	£102k	£208k	£212k
Increased pay offer	£900k	£1661k	£1800k	£600k
Auto Enrolment	£700k	£700k	£350k	
Capital Charges	£250k	-£472k	£250k	£250k
Main service Specifics:				
County Elections	-£300k	-£300k		

3.2.3. Members will recall that Council on the 26th April 2017 approved changes to the Authority’s Treasury Management Policy, Strategy and Minimum Revenue Provision Policy, which changed the basis of the repayment of the Council’s borrowing from a 4% reducing balance basis to a straight line basis of 2.5% which reflected the estimated “Asset Life” of the Authority’s fixed assets. This change resulted in a reduction of some £2.5m in the charge to the annual budget in 2017-2018. In anticipation of this change, £1m of this sum was allocated to

Councils 2017-2018 revenue budget, with the balance of £1.5m being utilised to support the Capital Programme in 2017-18, with £0.6m being allocated to support the capital budget in the future years of the programme.

The estimated saving in the MRP charge are as follows:

	2018-19	2019-20	2020-21	2021-22	2022-23
Annual Saving	£2.520m	£2.293m	£2.008m	£1.735m	£1.472m

A decision needs to be taken therefore as to how the balance over and above the £1m already taken into the revenue budget is utilised in future years.

The Financial model has been prepared on prudent basis, with the underlying savings being validated into the budget being £1.472m (the position at year 5), and the savings above that amount being made available to finance one-off items in each financial year. For the 2018-19 financial year, after the £600k commitment to support the capital programme, the sum available for one off projects is £448k.

To support the work being undertaken by the Education Department and the Transformation, Innovation and Change team with the schools it is proposed that £300k of this sum is set aside in a 'schools development fund' which would operate on a similar basis to the Council's development fund. However, the application process and funding levels will need to be adjusted to enable schools to have easier access to the fund to facilitate the pace of change and generate future savings to their budgets

- 3.2.4. The Capital charges estimate reflects the current policy and the 5 year Capital Programme elsewhere on the agenda. Members will further be aware from the Extraordinary meeting of Council held on the 25th January 2017, that delegated authority was granted for the Leader of Council or the Chief Executive to sign the city deal agreement on the basis set out in that report. The Joint Committee Agreement, which will form the working relationship for the City Deal, is now being drafted and will be presented to Council in March 2018. Business cases for the projects are currently in draft form with the associated funding proposals being developed and these will need to be submitted to Council for approval at a future meeting. The City Deal funding will require Local Authorities to borrow the value of the funding allocated which will be repaid by the Central and Welsh Governments over 15 years. Currently the budget makes no provision for the interest costs of the borrowing. However,

dialogue is continuing with Welsh Government in respect of their supporting a scheme where 50% of the additional NNDR yield from the City Deal Projects will accrue to the Local Authorities.

- 3.2.5. The most significant specific validation over the three year period relates to the pay award offer made by the negotiating body for employers which give a 2% pay award plus the bottom loading of the lower pay scales (spinal points 9 to 20). For Carmarthenshire County Council, this results in a bottom pay point of £8.68 from April 2018 (an increase of 8.976%), increasing to £9.18 in April 2019 (a further increase of 5.76%). The pay offer also includes the introduction of a new pay spine from April 2019 that consolidates some of the existing spinal points and 'irons out' some of the current random gaps between pay points. Whilst we have made an initial estimate of implementing the new pay spine, further work needs to be undertaken in relation to assessing the implications on our current grade structure etc. before the actual cost is known. The pay offer does not apply to Chief Officers or Teachers who are covered by separate national pay arrangements. The Teachers pay award has been provided at 2% from September 2018.
- 3.2.6. Based upon the trend in the levy increase over recent years, the original budget strategy assumed that the Mid and West Wales Fire Authority Levy would be 2.5%. The 2018-19 budget approved by the Mid and West Wales Fire Authority was an increase of 2.7% on the budget requirement falling on the Constituent Authorities. The effect of this has been an additional £19k budget requirement.
- 3.2.7. There is a clear risk to the Budget Strategy as departments may find it difficult to manage their expenditure within these parameters, especially where service specific inflationary increases may differ to the global validation rates. This risk is something that will require close monitoring during the year.
- 3.2.8. In total validation adds £8.8m to the current year's budget.

3.3. Cost Reduction Programme

- 3.3.1. As detailed in the report to Executive Board on 27th November 2017, in anticipation of the reductions in this settlement round, significant work in identifying further service efficiencies/rationalisation proposals had been undertaken and a range of proposals were presented.

3.3.2. The current proposals are attached in Appendix B and are categorised as follows:

Managerial – cost reductions that result in no perceivable change to the overall level of service delivery or council policy

Policy – Efficiency or service rationalisation proposals that will directly affect service delivery.

3.3.3. Equality Impact Assessments have been conducted on those proposals which could have an impact on service delivery. These are intended to identify whether these savings could have a disproportionate impact on one or more groups. Where this is the case appropriate consultation with representatives of such groups will be conducted and measures to mitigate the impact will be considered where possible.

3.3.4. All new ‘policy’ proposals have undergone public consultation and Equality Impact Assessments (see attached report Appendix Aii). In deciding which savings proposals to adopt, members are reminded of their duty to give ‘due regard’ (consideration) to equality, as defined in the Equality Act 2010. In practice, this means taking decisions in the light of possible equality impacts and understanding how impacts on affected groups could be lessened (mitigated).

3.3.5. The cost reductions now included in the final budget strategy are:

	2018/19 £m	2019/20 £m	2020/21 £m
Managerial	5,225	3,417	2,471
Existing Policy	2,396	4,227	4,836
New Policy	725	1,393	902
Total	8,346	9,037	8,209

Shortfall on Target set	0	2,417	2,791
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(Detailed in Appendix B)

The shortfall on the targets set in years 2 and 3 of the budget strategy bring further financial risk, and further work will need to be undertaken in 2018-19 to identify additional cost reduction proposals for the following years.

3.4. New Expenditure Pressures

- 3.4.1. New expenditure pressures are the combination of additional cost to meet existing service needs e.g. increased client base/greater service take up and the costs of meeting change in service provision e.g. policy changes.
- 3.4.2. Bearing in mind the budget pressures in the current year, and following a detailed review of the growth bids submitted, the budget strategy reflects the original provision of £3m being allocated to departments as follows:

	£'000
Chief Executive	150
Communities	1,750
Education	350
Environment	750

Departments will need to prioritise their departmental allocation against their original submissions

- 3.4.3. It must be noted that the allocated sum does not meet the pressures identified by departments, and accordingly departments will be required to strictly manage their budgets to remain within their allocated sums.

Detail at Appendix C

3.5. Schools Delegated Budgets

- 3.5.1. The last year of WG funding protection for schools was 2015/16 and whilst the Welsh Government settlement makes no specific requirement for Local Authorities to protect school budgets, the provisional settlement did state 'The school element of the settlement has been increased by £62 million in 2018-19. This ensures that we maintain the assumed Welsh Government share of core spending on schools at the level of 2017-18. In 2019-20 this rises to £108 million, reflecting our commitment to continued investment in education and to prioritise schools funding within a tighter overall settlement.' However, whilst these statements were made it is unclear as to how these figures have been calculated and where the said money has come from given the overall reduction in the settlement.
- 3.5.2. The three year budget strategy proposals adopted in February 2017 assumed no schools protection for 2018-19, and the indicative effect on schools delegated budgets were:

	2018/19
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	£m
Previous Year Budget	<u>108.746</u>
Validation	2.326
Savings requirement	-4.989
Net Adjustment	-2.663
Proposed Delegated Budget	106.083

3.5.3. In light of the pressures on the school budgets and the lead in time required for the Education Department and the Senior Manager – TIC Schools Officer to support the delivery of change, the proposed strategy for 2018-19 is not to reduce the schools delegated budgets

3.5.4. The proposed schools budget for 2018-19 will therefore stand at £108.746m which is the same as 2017/18:

	2018/19 £m
Previous Year Budget	<u>108.746</u>
Validation	2.326
Savings requirement	-2.326
Net Adjustment	0
Proposed Delegated Budget	108.746

As outlined in paragraph 3.2.3, it is also proposed that a £300k schools development fund be established.

4. FUNDING

4.1. Revenue Settlement 2018-2019

4.1.1. On the 20th December 2017, the WG Cabinet Secretary for Local Government and Public Services announced the final settlement for 2018-2019.

4.1.2. The final settlement includes an additional £28.3 million (excluding the cost of the floor arrangements). This comprises an additional £20 million allocated to local government through the final WG budget published on 19 December. It also includes a further £7 million to support the increase to the capital limit for charging for residential care to £40,000 commencing from April 2018. Also included is an additional £1.3m funding to local authorities to use discretionary powers to provide targeted relief

to support local businesses which would benefit most from additional assistance

- 4.1.3. The movement for Carmarthenshire was an additional £1.480m of which £467k was for the increasing of the capping limits for residential care and £78k for the targeted relief to support small businesses.
- 4.1.4. The final settlement preserved the funding floor announced in October 2017, providing £0.8m of funding to ensure that no authority sees a reduction of greater than 0.5% compared to its 2017-18 allocation and top-up funding.
- 4.1.5. The published change in Aggregate External Finance (AEF) on an all Wales basis equated to an average increase of 0.2%, which in real terms is a reduction when inflation is taken into account. For Carmarthenshire County Council (CCC) the published increase was 0.2% (£621k). This was after taking account of transfers in and out of the settlement, and the transfer of new responsibilities.
- 4.1.6. The salient points of next year's settlement are noted below:
- 4.1.7. The final settlement for 2018/19 gave an increase in Standard Spending Assessment (SSA) for Carmarthenshire of £10.737m (3.2%), SSA on an all Wales basis also increased by 2.8%, un-adjusted for transfers and new responsibilities.
- 4.1.8. Indicative figures for individual Local Authorities were provided for the one financial year only, 2018/19, with an all Wales indicative reduction of 1.5% being outlined in the provisional settlement. The final settlement papers did not elaborate any further on this other than to confirm that the Welsh Government's Final Budget proposals included a further £20 million for local government in 2019-20 which in broad terms indicates a proposed reduction of 1.02% on the 2018-19 settlement figures
- 4.1.9. Transfers in and out of the settlement include:

Transfers In:

Single revenue grant	£2,124k
Independent Living	£3,135k
Social care workforce	£1,114k
Looked after children	£388k
Carers respite cheme	£181k

New Responsibilities:

Increasing capital limits for residential care	£467k
Business rates relief	£78k
Homelessness prevention	£399k

The above has a neutral effect on the Authority’s budget.

4.1.10. Business Rate Poundage is to increase to 51.4p from 49.9p for 2018/19. (+3.0%)

4.1.11. The table below provides a summary of the overall position for this authority after the final settlement:

	2017-2018 Settlement £m	2018-2019 Original Notification £m	2018-2010 Settlement £m
Standard Spending Assessment	335.323	343.637	346.059
Aggregate External Finance	258.819	257.960	259.440

4.2. Internal Funding

4.2.1. Generally speaking whilst the use of reserves to support annual budgets should not be summarily discounted, it must be treated with caution. Funding on-going expenditure from such funds merely defers and compounds difficult financial problems to the following year. One-off items of expenditure within any budget proposal lend themselves better for such funding support.

4.2.2. In deliberating this point however, members must bear in mind any **inherent risks** that may be built into the budget strategy. These include:

- Challenging Efficiency targets
- Future inflation/interest rates
- Current economic climate continuing
- Additional pressure on demand lead Services
- Overestimation of the future settlements.

- Lack Welsh Government forward indicators for 2019-20 onwards.

4.2.3. Sensitivity impact analysis:

Budget element	Movement	Annual Impact £m
Pay inflation	1%	2.1
General inflation	1% (expenditure only)	2.2
General inflation	1% (income only)	-1.3
WG Settlement	1%	2.5
Specific Grants	1%	1.0
Council Tax	1%	0.83

4.2.4. The following table summarises the main categories of reserves held by the Authority.

	1 st Apr 2017 £'000	31 st Mch 2018 £'000	31 st Mch 2019 £'000	31 st Mch 2020 £'000
Schools Reserves	1,710	0	0	0
General Reserves	9,304	8,628	8,628	8,628
Earmarked Reserves	74,132	58,324	44,009	13,162

4.3. School Reserves

- 4.3.1. Schools have delegated responsibility for the management of their own finances. The level of reserves held by an individual school at any point in time will depend on a number of factors including the level of contingency fund that the school governing body considers appropriate, and the particular plans each school has for expenditure. Officers have yet to be informed of any transfers to/from these reserves by individual schools for future years, so the forecast is for the reserves to be reduced to a nil balance overall given the trend in reducing school balances over recent years.
- 4.3.2. Legislation allows schools to carry forward reserves from one financial period to another. Current guidance requires schools to limit their carry forward to £50,000 for Primary Schools and £100,000 for Secondary Schools or 5% of their budget dependant on what is greater. School Improvement officers continually work with schools to ensure they comply with the guidance. As at 31st March 2017, 33 primary, 4 secondary and 1 special schools were in deficit and 8 primary and 4 secondary schools held surpluses in excess of the £50k/£100k threshold.

5. GENERAL RESERVES

- 5.1.1. In the changeable and challenging environment currently facing Local Government the Authority is committed to maintaining a reasonable level of General reserves or Balances. Whilst there is no prescribed minimum level for Balances, Council has previously deemed 3% of net expenditure as being a prudent level, which has been accepted by our Auditors as being reasonable.
- 5.1.2. The overall level of Balances are taken into consideration each year when the annual budget is set and has on occasions been utilised to augment expenditure/reduce council tax. Whilst the 2017-2018 budget was set on the basis of a nil transfer from General Reserves, with the October Budget monitoring (outlined in paragraph 3.1.2 above) there could be a draw of £676k against General Reserves at the end of the current financial year.
- 5.1.3. Given the likely draw on this reserve in the current year therefore it is deemed imprudent at this stage to assume any further support for future years budgets from the current General Reserves.
- 5.1.4. Taking account of these changes the average level of the general reserves is forecasted to be around 2.5% of net expenditure during 2018/19.

5.2. Earmarked Reserves

5.2.1. The Authority holds earmarked reserves which have been set up to finance the delivery of specific projects, or in protecting the authority against future liabilities or issues. The reserves can be summarised as follows:

Reserve	31 March 2017	31 March 2018	31 March 2019	31 March 2020
	£'000	£'000	£'000	£'000
Insurance	9,945	9,795	9,845	9,895
Capital Funds*	40,756	36,496	25,276	3,986
Development Fund	1,514	636	836	1006
IAG/OAG	9	0	0	0
Corporate Retirement Fund	2,842	2,069	1,296	506
Joint Ventures	1,168	647	782	917
Other	17,898	8,681	5,974	4,824
TOTAL	74,132	58,324	44,009	13,162

- Balance at 31 March 2020 has been allocated in years 2020 to 2022 of the 5 year capital programme

5.2.2. As can be seen from the table above the level of earmarked reserves fluctuates greatly year on year, and whilst the level in each fund is not an exact science it is based on an informed estimate and past experience of the likely call on the authority in future years in line with the intended purpose of each reserve. Great care must therefore be taken when considering utilising such funds for purposes other than those which they were created as this could lead to the authority being faced with substantial unfunded liabilities in the future.

5.2.3. Taking account of the proposals within this report, including the use of reserves, the Director of Corporate Services confirms that overall the estimated level of financial reserves (as indicated above) is adequate for the financial year 2017/18, with the General Reserves being at the minimum that could be supported.

6. WELLBEING OF FUTURE GENERATIONS (WALES) ACT 2015

6.1. In considering the budget proposals, members need to take into consideration the requirements of the Wellbeing of Future Generations (Wales) Act 2015. The Act requires that we must carry out sustainable development, improving the economic, social environmental and cultural well-being of Wales.

‘... the public body must act in a manner which seeks to ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs’

6.2. In doing so, we must demonstrate the following 5 ways of working:

- Looking at the long-term so that we do not compromise the ability of future generations to meet their own needs
- Understanding the root causes of the issues to prevent them recurring
- Taking an integrated approach so that we look at all well-being goals and objectives of other services and partners
- Collaboration – Working with others in a collaborative way to find shared sustainable solutions
- Involving a diversity of population in decisions that affect them

6.3. Carmarthenshire's Well Being objectives:

Start Well

1. Help to give every child the best start in life and improve their early life experiences
2. Help children live healthy lifestyles
3. Continue to improve learner attainment for all
4. Reduce the number of young adults that are Not in Education, Employment or Training

Live Well

5. Tackle poverty by doing all we can to prevent it, help people into work and improve the lives of those living in poverty
6. Create more jobs and growth throughout the county
7. Increase the availability of rented and affordable homes
8. Help people live healthy lives (tackling risky behaviour and obesity)
9. Support good connections with friends, family and safer communities

Age Well

10. Support the growing numbers of older people to maintain dignity and independence in their later years
11. A Council wide approach to support Ageing Well in Carmarthenshire

In a Healthy and Safe Environment

12. Look after the environment now and for the future

13. Improve the highway and transport infrastructure and connectivity

14. Promote Welsh Language and Culture

7. MEDIUM TERM FINANCIAL PLAN AND COUNCIL TAX PROPOSAL 2018/19

7.1. The table below provides members with a summary of the latest position which reflects the contents of this report.

Assuming that the Council Tax increase remains at the level set in the original budget strategy which is 4.12%, this will give estimated expenditure of £345.505m. The increase in the final settlement above the monies allocated for new responsibilities have been offset by the increased pay costs arising from the pay offer made as outlined in paragraph 3.2.5. , leaving a potential sum of £77k which can be considered by the Executive Board for use to respond to budget allocation:

	2018 - 2019 £'000	2019 - 2020 £'000	2020 - 2021 £'000
Previous Years Budget	334,401	345,505	346,480
Validations/Adjustments	19,373	12,430	11,070
Validated Budget	353,774	357,935	357,550
less			
Efficiency/Service Rationalisation (Identified)	-8,346	-11,454	-11,000
Projected Budget	345,428	346,480	346,550
Potential sum available	77		
	345,505	346,480	346,550
WG Settlement RSG & NNDR	-259,440	-256,793	-252,941
Call on Council Tax	86,065	89,687	93,609
Tax Base	72,153	72,629	73,109
Council Tax Rate (Band D)	£ 1,192.81	£ 1,234.85	£ 1,280.42
Council Tax Increase	4.12%	3.52%	3.69%

7.1.1. A full summary of the Budget Build up can be seen in Table1.

7.1.2. Years 2 and 3 of the Medium Term Financial Plan assume the identification and delivery of the current shortfall in savings proposals of £2.417m in 2019-20 and £2.791m in 2020-21

7.1.3. It must be emphasised that the figures for 2019 - 2020 and 2020 - 2021 are indicative only and must therefore be treated with caution as the settlement figures, growth pressures and the inflation assumptions contained therein will all be subject to revision as the year progresses and firmer data becomes available.

7.1.4. As outlined in paragraph 4.1.9, Welsh Government has not provided individual Authority AEF figures for 2019-20 and beyond. From the limited information made available we anticipate a reduction of 1.02% for 2019-20, and current indications are that future year's settlements will continue to see further reductions in the funding made available to Local Authorities. This report before you today therefore assumes a 1.02% reduction in the settlement for both 2019/20 and a 1.5% reduction for 2020/21, this will continually be reviewed as and when further information becomes available. Members will note within paragraph 4.2.2, the overestimation of future settlements is identified as an inherent risk.

7.1.5. Recommendations

7.2. That Executive Board consider and recommend to County Council:

- 7.2.1. The Budget Strategy for 2018/19.
- 7.2.2. The Band D Council Tax for 2018/19
- 7.2.3. That a School development fund is established from the 'one-off' funding made available in 2018-19, and that the fund be operated on a similar basis to the General Development fund.
- 7.2.4. The allocation of the £148k one-off funding balance outlined in paragraph 3.2.3 and the £77k identified in paragraph 7.1 of the report.
- 7.2.5. The Medium Term Financial Plan which will form the basis for future years financial planning.