

BUDGET AND COUNCIL TAX SETTING 2019/20

Council - 26 February 2019

Report of	Chief Finance Officer
Status	For Decision
Also considered by	Cabinet - 14 February 2019
Key Decision	No

Executive Summary:

The Council has an excellent track record in identifying, planning for and addressing financial challenges. In light of the challenging financial position facing all authorities eight years ago, for 2011/12 the Council produced a 10-year budget together with a savings plan for the first time. This will be the ninth year this method has been used and provides the Council with a stable basis for future years.

This report sets out the proposed budget and required level of Council Tax for 2019/20.

The report proposes a net expenditure budget of £15.251m in 2019/20 (£14.687m in 2018/19). Subject to any further changes this would result in a Council Tax increase of 2.97% in 2019/20, with the District's Council Tax being £215.01 for a Band D property for the year (£208.80 in 2018/19), an increase of £6.21.

The report also contains details of the precepts received from other authorities (Council report only); the Collection Fund position and an opinion on the robustness of the budget and the adequacy of the reserves.

Portfolio Holder	Cllr. John Scholey
Contact Officers	Adrian Rowbotham, Ext. 7153 Alan Mitchell, Ext. 7483

Recommendation to Cabinet:

That recommendations (a) to (d) below be recommended to Council.

Recommendation to Council:

(a) The Summary of Council Expenditure and Council Tax for 2019/20 set out in Appendix E be approved.

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- (b) Approve the 10-year budget 2019/20 to 2028/29 which is the guiding framework for the detailed approval of future years' budgets set out in Appendix B to the report, including the growth and savings proposals set out in Appendix C-D to the report, and that where possible any variations during and between years be met from the Budget Stabilisation Reserve.
- (c) Approve the Capital Programme 2019/22 and funding method set out in Appendix H.
- (d) Approve the changes to reserves and provisions set out in Appendix J.

Due to their length and complexity, the further recommendations have been produced as a separate document (Appendix N).

Introduction and Background

- 1 The Council's financial strategy over the past fourteen years has worked towards increasing financial sustainability and it has been successful through the use of a number of strategies including:
 - implementing efficiency initiatives;
 - significantly reducing the back office function;
 - improving value for money;
 - maximising external income;
 - the movement of resources away from low priority services; and
 - an emphasis on statutory rather than non-statutory services.
- 2 Over this period the Council has focused on delivering high quality services based on Members' priorities and consultation with residents and stakeholders. In financial terms, the adoption of this strategy has to date allowed the Council to move away from its reliance on general fund reserves.
- 3 In setting its budget for 2011/12 onwards, the Council recognised the need to address both the short-term reduction in Government funding as well as the longer-term need to reduce its reliance on reserves. The outcome was a 10-year budget, together with a four-year savings plan, that ensured the Council's finances were placed on a stable footing but that also allowed for flexibility between budget years.
- 4 With the amount of Revenue Support Grant provided by Government ceasing from 2017/18 it is important that the council remains financially self-sufficient by having a balanced economy and a financial strategy that is focused on local solutions. These solutions include:
 - continuing to deliver financial savings and service efficiencies;
 - growing the council tax base; and
 - generating more income.

- 5 At the Cabinet meeting on 13 September 2018, Members considered a report setting out the Council's financial prospects for 2019/20 and beyond. That report set out the major financial pressures the Council is likely to face, together with a proposed strategy for setting a balanced and sustainable budget for 2019/20 and beyond.
- 6 As part of the budget process officers put forward their Service Dashboards to the Advisory Committees between September and November, which set out a summary of current and future challenges and risks. The Advisory Committees recommended new growth and savings items which were considered at the Cabinets meeting on 6 December 2018.
- 7 The report to Cabinet on 6 December 2018 also contained updates to the Financial Prospects report. Another update report was presented to Cabinet on 10 January 2019 following the announcement of the Provisional Local Government Finance Settlement. Further growth and savings items were considered at that meeting.
- 8 The adoption of the 10-year budget over the last eight years has resulted in a much more stable budget position than had previously been achieved.
- 9 The Council's successful approach to its finances was recognised nationally during 2017 by being crowned 'Innovator of the Year' and also the overall winner at the CIPFA Public Finance Innovation Awards.
- 10 This report includes a number of attachments:
 - Appendix A - Budget timetable
 - Appendix B - 10-year budget (revenue and balance sheet);
 - Appendix C - Summary of the Council's agreed savings and growth items;
 - Appendix D - Summary of Changes to the 10-year Budget
 - Appendix E - Summary of Council Expenditure and Council Tax;
 - Appendix F - Summary of service analysis in budget book format;
 - Appendix G - Analysis of pay costs;
 - Appendix H - Capital Programme 2018-21
 - Appendix J - Reserves
 - Appendix K - Risk analysis;
 - Appendix L - Latest information on precepting authorities (only in Council report)

- Appendix M - Town and Parish Council precepts and council tax rates (only in Council report)
- Appendix N - Council tax setting recommendations (only in Council report)
- Appendix P - Council tax rates across the district (only in Council report)

Financial Self-Sufficiency

- 11 The Council's Corporate Plan, introduced in 2013, set out an ambition for the Council to become financially self-sufficient which was achieved in 2016/17. This means that the Council no longer requires direct funding from Government, through Revenue Support Grant or New Homes Bonus, to deliver its services.
- 12 This approach was adopted in response to the financial challenges the Country is faced with in bringing its public spending down to ensure it is able to live within its means. In practice this has seen Government funding to local authorities dramatically reduced since 2010/11 with Sevenoaks District Council receiving no Revenue Support Grant from 2017/18.
- 13 The decision to become financially self-sufficient is intended to give the Council greater control over its services, reducing the potential for decision making to be influenced by the level of funding provided by government to local authorities.
- 14 With the Council receiving no Revenue Support Grant from 2017/18 and New Homes Bonus reducing from 2018/19, this approach remains appropriate. The attached 10-year budget assumes no Revenue Support Grant or New Homes Bonus. Any funding received from these sources will be put into the Financial Plan Reserve which can be used to support the 10-year budget by funding invest to save initiatives and supporting the Property Investment Strategy.
- 15 Cabinet have been keen to remain financially self-sufficient and be ahead of the game. This will allow this Council to move ahead in the knowledge that this Council has the financial resources to provide the services that the district's residents want into the future.
- 16 This vision for the future is set out in the new Council Plan which retains a focus on ensuring innovation, excellence and value for money in everything we do.

Local Government Finance Settlement

- 17 ***The Provisional Local Government Finance Settlement*** for 2019/20 was announced on 13 December 2018 and was for 2019/20 only. The most relevant elements for this Council were as follows:

- The Council Tax increase referendum limit for district councils for 2019/20 has been increased from 2% to 3% (or £5 if higher).
- The Kent and Medway Business Rates Retention Bid for 2019/20 was not successful.
- The Fair Funding Review consultation paper has been published.
- The Business Rates Retention consultation paper has been published.
- Commercialisation - The Secretary of State said that he shared the concerns of CIPFA regarding some councils' commercial investments and the potential "risks they are exposing" themselves and the public to and he would discuss with the Treasury "whether further intervention might be required"

18 ***The Final Local Government Finance Settlement*** for 2019/20 was announced on 29 January 2019. There were no changes proposed that affect this Council. The settlement will be debated in the House of Commons on 5 February 2019 and if there are any changes, they will be explained at the meetings.

Updates on Assumptions

- 19 ***Government Support: Revenue Support Grant (RSG)*** (£nil received in 2018/19) - As previously assumed, this council no longer receives Revenue Support Grant from 2017/18.
- 20 ***New Homes Bonus (NHB)*** (£1.3m received in 2018/19 but not used to fund the revenue budget) - the Government started this new funding stream in 2011/12 with the intention that local authorities would be rewarded for new homes being built over a six-year period. The basis of NHB was changed with effect from 2017/18. Previously it was based on cumulative figures for 6 years but this has been reduced to 5 years from 2017/18 and 4 years from 2018/19. In addition, NHB will only be received on tax base growth above 0.4% instead of on all growth (known as the deadweight).
- 21 In the same way as RSG, the attached 10-year budget assumes no NHB resulting in there being no reliance on this funding source to support the revenue budget. Any funding received from this sources will be put into the Financial Plan Reserve which can be used to support the 10-year budget by funding invest to save initiatives and supporting the Property Investment Strategy.

New Homes Bonus (estimated amount)

2019/20	£1.220m
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22 **Council Tax** (£10.4m) - in the Local Government Finance Settlement it was announced that the referendum limit for 2019/20 was being increased to 3% (or £5 if higher) in line with current inflation. At the Cabinet meeting on 10 January 2019 Members recommended to change the Council Tax increase assumption for 2019/20 to 2.97% but for it to remain at 2% for later years.

23 This recommendation would result in Band D Council Tax increasing from 2018/19 is £208.80 to £215.01 in 2019/20.

2019/20 Council Tax	Original Assumptions	Proposed Assumptions
% increase	2.00%	2.97%
£ increase (Band D pa)	£4.18	£6.21
£ (Band D pa)	£212.98	£215.01

24 Due to the uncertainty of future Council Tax increase referendum limits, if maximum increases are not taken there will be an ongoing detrimental impact on the ability to increase Council Tax in future years.

25 The Council Tax Base has increased from 49,902.9 to 50,772.3 Band D equivalent properties. That is an increase of 869.4 (1.7%) which is similar to the assumed increase of 880.5.

26 Part of this increase is due to changes to the empty property discount. A year ago the Government announced that Council's would be able to make changes from 2019/20 but the details have only recently been published. As part of the 2018/19 budget setting process, Members agreed that an estimated change for this would be included in the assumptions and a separate report on this is being presented at this meeting.

27 **Business Rates Retention** (£2.7m) - The basis for allocating Government Support from 2013/14 changed to the Business Rates Retention Scheme. This scheme initially allows billing authorities, such as this council, to keep 40% of Business Rates received. However tariffs and top-ups are applied to ensure that the funding received by each local authority is not significantly different to pre 2013/14 amounts.

28 There has been a commitment from Government to introduce Business Rates Retention since before the 2015 General Election. The Department for Communities and Local Government (DCLG) invited local authorities to participate in a pilot of Business Rates Retention in 2018/19. A Kent and Medway pilot bid was submitted including Sevenoaks and was successful. This resulted in this Council retaining significantly more Business Rates in 2018/19 than had previously been assumed.

29 That pilot was for one year only and a further Kent and Medway pilot bid was submitted for 2019/20 but was not successful.

- 30 The situation in Kent and Medway is that Business Rates Retention for 2019/20 will revert back to the Business Rates Pool which operated in 2017/18. This Council and Dover Borough Council were not part of that pool but as part of the pilot negotiations it was agreed that Sevenoaks and Dover would benefit as if they were in the pool.
- 31 The assumption in the 10-year budget assumes Business Rates at the safety net level of £2.1m but it is expected that a higher amount will be retained due to the pool agreement.
- 32 The 'safety-net' amount in the Local Government Finance Settlement for 2019/20 is £1,000 higher than included in the previous year's settlement but there is also a one-off levy surplus distribution amount of £35,000.

Business Rates Safety-Net	
2019/20	£2.132m

- 33 The previous settlement continued to include an indicative 'tariff adjustment' (known as negative RSG) amount of £1.083m in 2019/20. It is pleasing to report that this has now been removed from the latest settlement.
- 34 **Interest receipts** (£0.13m) - Returns are continuing to be significantly lower than they were a few years ago due to low interest rates and the Council's Investment Strategy taking a low risk approach.
- 35 The Bank of England Base Rate increased from 0.5% to 0.75% in August and recent investments have reflected this change. Link Asset Services, the Council's treasury advisors, are forecasting further increases over the next two years.
- 36 Based on the above information the interest receipts assumption for 2019/20 has been reduced from £250,000 to £200,000 but remains at £250,000 in later years.
- 37 **Property Investment Strategy** - The strategy was approved by Council on 22 July 2014 with the intention of building on an approach of property based investment in order to deliver increased revenue income. This was set against a background of reducing Government Support and continued low rates of return through existing treasury management arrangements.
- 38 Five assets have been purchased to date at a cost of £18m and on 25 April 2017, Council agreed to set aside a further £25m for the Property Investment Strategy. The Sennocke Hotel is also now open.
- 39 The income assumptions have been updated based on the current income levels.

Property Investment Strategy Income

	Previous Assumption	Proposed Assumption
2019/20	£1.185m	£1.258m
2020/21 - 2022/23	£1.185m	£1.311m
2023/24	£1.285m	£1.411m
2024/25 - 2025/26	£1.329m	£1.455m
2026/27 - 2028/29	£1.529m	£1.655m

- 40 A Property Investment Strategy Update report has been presented to Finance Advisory Committee on 29 January 2019 and Cabinet on 14 February 2019.
- 41 **Pay costs** (£15m) - The pay award assumption in the previous 10-year budget was 2% per annum. The national pay award for 2019/20 has been finalised with staff on Band D and above receiving a 2% increase with staff on Bands A-C receiving a greater increase (on average over 3%). This additional increase for lower paid staff will increase the cost of the 2019/20 pay award by £60,000.
- 42 Members previously agreed that a budget would be set aside to address the Council's recruitment and retention difficulties and challenges going forward.
- 43 **Non-pay costs** - The budget assumes non-pay costs will increase by an average of 2.25% in all years. In practice, items such as rates and energy costs often rise at a higher rate, so other non-pay items have been allowed a much lower inflation increase. Following detailed work on the non-pay costs budget, the actual amount allocated for 2019/20 is £12,000 less than previously assumed. Inflation is currently at 2.1% (CPI - December 2018).
- 44 **Annual Savings** - When the 10-year budget was agreed by Council in February 2016, an annual Net Savings/Additional Income assumption of £100,000 was included up to and including 2026/27. Due to all of the changes made to the budget which are listed in **Appendix D**, the Net Savings/Income figure has been exceeded by £7,000. Therefore the Net Savings/Income assumption for 2020/21 has been reduced to £93,000.
- 45 **Exiting the EU** - The Government has said that they will assess and, if appropriate, fund any potential new burdens arising on councils as a result of exiting the EU. On 28 January the Ministry for Housing, Communities & Local Government announced that £40m will be allocated to councils over two years (this year and next) for the purpose of appropriate contingency planning. A further £10m has been retained by the Ministry to allocate next year in response to any specific local costs that become evident in the months after the UK exits the EU.
- 46 The Council continues to closely monitor the potential implications on the District and is engaged in contingency planning arrangements co-ordinated

by the Kent Resilience Forum. This includes submitting a further bid for costs related to contingency planning, which is separate and additional to the funding set out above.

- 47 All funding opportunities being pursued are for contingency purposes. The Council has not identified the need for any immediate spending whilst we await the outcome of negotiations with the EU on the form of exit the UK will make on 29 March 2019.

Collection Fund Surplus/Deficit Calculation

- 48 Rules governing the operation of the collection fund require the Council to make an estimate on 15 January (or the next working day) each year of the fund's likely surplus or deficit at the end of the current financial year, in respect of council tax transactions. The amount so estimated is to be shared between the District Council, County Council, Fire and Police in proportion to their precepts on the collection fund. Each authority's share is to be taken into account by the authority in calculating its council tax for the year following the year in which the surplus or deficit has been estimated.
- 49 The estimated surplus at 15 January 2018 was £1,519,500 (of which the Council's share was £254,772) whilst the actual surplus balance at 31 March 2018 was £1,162,300. The balance is relatively small in the context of the gross council tax collectible during 2017/18 of almost £84.5m. It came about as a result of greater than expected council tax income plus a review of the bad debt provision.
- 50 The calculation at 15 January 2019 estimates a likely surplus or deficit balance on the collection fund at 31 March 2019. This is based on the tax bills issued for the year, current collection performance and the level of bad debt provision held.
- 51 The overall estimated balance at 31 March 2019 is zero, meaning that there is no apportionment required between District, County, Fire and Police.

Current Budget Position

- 52 The 10-year budget (**Appendix B**) shows a fully funded 10-year position. By continuing to use the 10-year budget strategy, this council remains in a strong position going forward.
- 53 **Appendix D** shows that the overall change in the 10-year Budget since it was last approved by Council in February 2018 is a very small improved position of £4,000 (i.e. £400 per annum).

2019/20 Budget and Council Tax

- 54 After allowing for the growth and savings agreed and the key changes made during this budget process, the resulting net expenditure for 2019/20 is £15.251m. As shown in **Appendix E** this results in Council Tax income of

£10.917m, meaning that the District element of the Band D charge will be £215.01.

- 55 When the other preceptors announce their increases, details will be included in **Appendix L**.

Capital Programme

- 56 A report setting out the proposed 2018/21 Capital Programme, with supporting documentation in a standard format for individual scheme bids was presented to the Finance Advisory Committee on 29 January 2019 and Cabinet on 14 February 2019.
- 57 Scheme bid documents were received for all new schemes which included the proposed funding methods.
- 58 Unspent budgets in the current year's programme (2018/19) can be carried forward to 2019/20, subject to Cabinet approval, when the outturn is known.
- 59 **Appendix H** summarises the position if all schemes are approved, and indicates the funding method proposed.
- 60 Council will be informed at the meeting of any changes recommended by Cabinet.

Integration with other budget reports on the Cabinet Agenda

- 61 Separate reports on the Treasury Management Strategy and the Capital Strategy are being presented to Cabinet and Council. The attached revenue budgets take into account the recommendations and revenue implications set out in this report as well as the Capital Programme.

Opinion under the Local Government Act 2003 (LGA 2003)

- 62 Under the LGA 2003 the Statutory Finance Officer (Chief Finance Officer) is required to give Members an opinion on the robustness of the budget estimates and the adequacy of reserves.
- 63 In terms of the robustness of the budget, the following sources of assurance were taken into account:
- The Strategic Business and Financial Planning process used for the 2019/20 budget.
 - The Financial Strategy, including a 10-year Budget, clear financial objectives and sensitivity analysis.
 - Growth and savings suggestions proposed.

- The strong financial control structure and effective performance management within the Council, confirmed by feedback from external auditors.
- Clear budget responsibilities at individual officer level.
- Effective monitoring regime giving early notification of potential financial issues through the use of the Finance Advisory Committee.
- Effective Internal/External audit system, with risk-based audits, reporting through the Audit Committee.
- Set aside of earmarked funds for potential liabilities in the medium term.
- Effective strategic and operational risk management.

64 As is the case every year, inevitably there are a number of risk factors within the 2019/20 budget proposals; these are set out in some detail in **Appendix K**. This Appendix was also considered by the Finance Advisory Committee on 29 January 2019. Some of the more significant items are set out below.

a) Pay costs

Pay costs are budgeted on 100% basis, with a 2% inflationary pay award assumption (higher for staff on lower bands A - C) in 2019/20 included and with a separate vacancy saving target. With controls over the appointment of any staff and monitoring of staff numbers as well as costs, pay costs are subject to a high level of control.

b) Income

In-depth monitoring of income budgets will continue throughout the year and will be given regular consideration by the Finance Advisory Committee.

c) Pensions funding

The next actuarial valuation will take effect from 2020/21 and an increase assumption has been included in the 10-year budget from then.

d) Investment receipts

Interest receipts have increased in 2018/19 following the Bank of England Base Rate increase in August. The Treasury Management Strategy will be kept under review and brought back to Members for consideration as necessary during the year. The proposed Strategy for 2019/20 is reported separately on this Agenda.

e) Capital investment

Property Investment Strategy income is included in the 10-year budget. Members are assured that any property acquisitions will be supported by a thorough business case and approved by the relevant Portfolio Holders.

f) Growth

The 10-year budget has no allowance for growth as it is anticipated that where possible this will be met through additional savings or the Budget Stabilisation Reserve.

- 65 Members will recognise that budget risk cannot be avoided completely. However, the structures already in place and the actions being put in place should ensure that next year's overall revenue spend figure is achieved, particularly through the Council's flexible approach to budgeting allowing the risk areas to be compensated by those that are underspent or over achieve on income.

Adequacy of Reserves

- 66 Ensuring the adequacy and sustainability of the Council's reserves continues to be a key part of the budget process. Individual balances have been reviewed as part of writing this report and the detailed work is set out in **Appendix J**. This review should ensure that all provisions and earmarked reserves are adequate for their purposes.
- 67 It is recommended that the Council hold a minimum General Fund reserve balance of 10% of its net Revenue Budget, for emergencies.
- 68 The strong formal advice of the Section 151 officer to the Council is that every effort must be made to achieve the agreed savings in order to ensure financial sustainability and preserve the level of reserves for future commitments. The Council should avoid, at all costs, the General Fund Reserve balance reducing below 10% of its Net Service Expenditure (for 2019/20 this equates to £1.5m).

Referendums relating to council tax increases

- 69 Section 72 of the Localism Act 2011 inserted Section 52ZB into the Local Government Finance Act 1992. This sets out the duty on local authorities, fire authorities and Police and Crime Commissioners (PCCs) to each determine whether the amount of council tax they plan to raise for a financial year is excessive. If an authority's relevant basic amount of council tax is excessive, the provisions in relation to the duty to hold a referendum apply.
- 70 The Secretary of State has published draft thresholds in relation to 2019/20 council tax levels. District councils will be allowed a Band D council tax increase of the higher of 3% or £5. This council is therefore able to increase

Band D council tax by up to 3% without requiring a referendum. As in previous years, no equivalent principles are being proposed for Town and Parish Councils although the Government has said that they will keep this under review and take action if necessary.

Key Implications

Financial

All financial implications are covered elsewhere in this report.

Legal Implications and Risk Assessment Statement.

There are no legal implications.

For the effective management of our resources and in order to achieve a sustainable budget it is essential that all service cost changes and risks are identified and considered. The budget risk analysis is included as **Appendix K**.

Current and future challenges together with risks were included in the Service Dashboards presented to the Advisory Committees and each Service Change Impact Assessment (SCIA) included the likely impacts including a risk analysis.

An effective integrated policy and priority driven long-term financial and business process is required for the Council to deliver on its priorities and maintain a sustainable budget. It is also essential that continuous improvements are identified and implemented in order to take account of the changing climate within which the Council operates and to meet the expectations of both Government and the public on the quality of service demanded from this Council.

The risks associated with the 10-year budget approach include uncertainty around the future Business Rates Retention scheme. The risk will be mitigated by continuing to review assumptions and estimates and by updating Members throughout the process.

The Council has in place a number of specific reserves and provisions to address identified risks.

Equality Assessment

Members are reminded of the requirement, under the Public Sector Equality Duty (section 149 of the Equality Act 2010) to have due regard to (i) eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Equality Act 2010, (ii) advance equality of opportunity between people from different groups, and (iii) foster good relations between people from different groups.

Individual equalities assessments have been completed for all Service Change Impact Assessments (SCIAs) to ensure the decision making process is fair and

transparent. These were included in the Budget Update 2019/20 reports to Cabinet on 6 December 2018 and 10 January 2019.

Community Impact and Outcomes

In making any budget proposals, Members need to consider the impact on customers, service quality and staff well-being, to ensure that the budget supports the Council's aspirations for customer-focused services.

Conclusions

The budget process has once again been a major financial challenge for a council that already provides value for money services to a high standard. The 10-year budget shows a fully funded position over the whole period which keeps this council in a strong position going forward.

The future financial prospects for the public sector remain difficult however, this budget ensures the Council remains in a financially sustainable position.

If the council tax resolution attached in **Appendix N** is approved, the Sevenoaks District Council element of the band D council tax will be £215.01.

Appendices

Appendix A - Budget timetable

Appendix B (i) - 10-year budget - Revenue

Appendix B (ii) - 10 year budget - Balance Sheet

Appendix C - Summary of the Council's agreed savings and growth items

Appendix D - Summary of changes to the 10-year Budget

Appendix E - Summary of Council Expenditure and Council Tax

Appendix F - Summary of service analysis in budget book format

Appendix G - Analysis of pay costs

Appendix H (i) - Capital Programme 2018-21 (also being considered by Finance Advisory Committee on 30 January 2018)

Appendix H (ii) - Capital bid forms

Appendix J - Reserves

Appendix K - Risk analysis (also being considered by Finance Advisory Committee on 30 January 2018)

Appendix L - Latest information on precepting authorities (**only in Council report**)

Appendix M - Town and Parish Council precepts and council tax rates (**only in Council report**)

Appendix N - Council tax setting recommendations (**only in Council report**)

Appendix P - Council tax rates across the district (**only in Council report**)

Background Papers

[Report to Cabinet 6 February 2018 - Budget and Council Tax Setting 2018/19](#)

[Report to Cabinet 13 September 2018 - Financial Prospects and Budget Strategy 2019/20 and Beyond](#)

[Report to Economic and Community Development Advisory Committee 25 September 2018, Planning Advisory Committee 2 October 2018, Legal and Democratic Services Advisory Committee 4 October 2018, Direct and Trading Advisory Committee 9 October 2018, Finance Advisory Committee 15 November 2018, Housing and Health Advisory Committee 27 November 2018, Policy and Performance Advisory Committee 29 November 2018 - Budget 2019/20: Service Dashboards and Service Change Impact Assessments \(SCIAs\)](#)

[Report to Cabinet 6 December 2018 - Budget Update 2019/20](#)

[Report to Cabinet 10 January 2019 - Budget Update 2019/20](#)

Adrian Rowbotham

Chief Finance Officer

