

Division(s): N/A

CABINET – 18 December 2018

Service & Resource Planning 2019/20 to 2022/23

Report by the Chief Finance Officer

Recommendations

1. **Cabinet is RECOMMENDED to take the issues set out in the report into consideration in forming their proposed budget for 2019/20, Medium Term Financial Plan to 2022/23 and Capital Programme to 2028/29.**

Executive Summary

2. This report is the second in the series on the Service & Resource Planning process for 2019/20 and sets out the latest identified pressures and proposed savings for 2019/20 and the medium term as well as key points arising from the Autumn Budget announced on 29 October 2018.
3. The report to Cabinet in September 2018 and the Financial Monitoring reports throughout the year have set out the emerging pressures that need addressing as part of the 2019/20 Service & Resource Planning process.
4. In addition to the pressures and investments included in the existing MTFP, there are new Service and Corporate pressures totalling £61.9m for the period 2019/20 to 2022/23. Predominantly these arise from increased demand in both adults and children's social care. There has also been a significant rise in the number of children with Education, Health and Care Plans putting significant pressure on the High Needs Block of the Dedicated Schools Grant.
5. Service and corporate savings proposals of £22.2m have been identified over the period 2019/20 to 2022/23. Details of savings along with the pressures are set out in Annex 1 to the report.
6. Currently there is a remaining net pressure of £8.1m in 2019/20, £21.1m in 2020/21, £8.5m in 2021/22 and £2.0m in 2022/23, giving a total net pressure of £39.7m over the medium term. This position includes the removal of the current transformation savings profile included in the existing MTFP. A new profile will be set out in the January 2019 Cabinet report to reflect expected delivery times. The Council is awaiting the outcome of the Provisional Local Government Finance Settlement and final information from district councils before addressing the 2019/20 position in order that a balanced budget can be set on 12 February 2019. At this stage, it is anticipated that, the net pressure in 2019/20 will be met, on a one-off basis, by the use of reserves and balances.

7. The current assumptions for the level of government funding beyond 2019/20 are moderately pessimistic. Assumptions include the loss of all growth in business rates since 2013/14 and the fallout of all one-off grants and funding received in 2019/20. Government ministers have given indications that Local Government funding is going to increase by at least the rate of inflation during the next spending review period. As a result, current funding assumptions are being reviewed and will be presented in the January Cabinet report. At this stage it is estimated that the shortfall in 2020/21 may reduce to circa £9m.
8. A risk assessment will be undertaken following the Provisional Local Government Finance Settlement to determine the appropriate level of general balances to be held for the forthcoming year. The level of corporate contingency, held to manage demand led budgets, will also need to be reviewed in light of the risk assessment.
9. Members of the public and stakeholders will be able to comment on the budget proposals and Council Tax level. The consultation will open on 6 December 2018 and close on 6 January 2019. A summary of responses will be provided to Cabinet to allow them to take the comments into consideration in agreeing their budget proposals.

Introduction

10. This report will be considered ahead of Cabinet by the Performance Scrutiny Committee on 13 December 2018. The report to Cabinet in January will set out the Cabinet's proposed 2019/20 revenue budget including a council tax requirement and a council tax for Band D equivalent properties, the 2019/20 – 2022/23 Medium Term Financial Plan and Capital Programme with associated strategies to 2028/29.
11. The provisional local government finance settlement is expected to be announced on 6 December 2018. An addendum setting out the implications will be produced once it has been announced.
12. The following annexes are attached to this report:

Annex 1: Revenue budget pressures and savings 2019/20 – 2022/23
Annex 2: Service & Community Impact Statement (SCIA)

Corporate Plan and Priority Delivery Plans

13. An updated Corporate Plan will be presented to Council for approval in February 2019.
14. The Corporate Plan sets out the Council's vision: **Thriving communities for everyone in Oxfordshire.**

15. To achieve our vision, we will listen to residents so we can continuously improve our services and provide value for money. Our priorities are:

Thriving communities

- We help people live safe, healthy lives and play an active part in their community
- We provide services that enhance the quality of life in our communities, and protect the local environment

Thriving people

- We strive to give every child a good start in life, and protect everyone from abuse and neglect
- We enable older and disabled people to live independently and care for those in greatest need

Thriving economy

- We support a thriving local economy by improving transport links to create jobs and homes for the future

16. To help articulate how the Council will focus on each of these priorities, we are Priority Delivery Plans will be produced (one for each of the priorities above). These will be cross-cutting plans that bring together key actions from across the Council, and help to demonstrate how we will make meaningful steps towards the key outcomes identified in the corporate plan.

The Financial Strategy

17. A new financial strategy for 2018/19 – 2027/28 which was approved last year set out a vision for how the Council will become self-sustaining and financially resilient in delivering its vision for thriving communities for everyone in Oxfordshire. A revised strategy for this year's planning timeframe will be brought to Cabinet in January 2019 for approval. However, the principles of the strategy remain unchanged as set out below:

- The Council aims to achieve long term sustainability and financial resilience and provide the resources to deliver the Council's vision and priorities. However, to succeed in reaching this state requires successful delivery of three critical elements which reflect the financial planning principles for the forthcoming year:
 - Managing the impact of rising need, caused by increased population and increased complexity, for adult and children's social care through effective demand management approaches and cost control
 - Delivering the savings currently in the medium term financial plan (MTFP), and identifying upwards of £17m¹ of savings included in the MTFP from transforming how we work.
 - Taking a holistic approach to use of reserves and other corporate measures as well as income generation, to ensure the council has

¹ Was £15m when the Strategy was agreed by Cabinet in January 2018 but subsequently changed to £17.4m when the budget was agreed by Council in February 2018

the financial breathing space during 2018/19 and 2019/20 to drive forward actions which will reduce demand

Service & Resource Planning process

18. The Service & Resource planning process is well established. The clear financial planning principles contained in the Financial Strategy set the framework in which the budget for 2019/20 and MTFP to 2022/23 have been proposed.
19. The approach to financial planning for the 2019/20 cycle was discussed with the Political Group Leaders ahead of the process commencing in September 2018.
20. A member engagement session was held in November 2018 for Cabinet plus key members of the Labour and Liberal Democrat Groups. The purpose was to review the latest revenue pressures and savings.
21. The Performance Scrutiny Committee will consider and comment on the revenue pressures and savings and will feedback to Cabinet. The Cabinet will take the Scrutiny Committee's comments into consideration in proposing its budget in January 2019. Performance Scrutiny Committee will also consider and comment on the capital proposals and the review of charges at its meeting in January 2019.
22. Following the announcement of the Provisional Local Government Finance Settlement, the Cabinet will propose the 2019/20 revenue budget, 2019/20 – 2022/23 Medium Term Financial Plan and Capital Programme to 2028/29 on 22 January 2019.
23. A briefing session will also be held with union representatives in January 2019.
24. Council will meet on 12 February 2019, following the Final Local Government Finance Settlement and final information from District Councils, to agree the 2019/20 revenue budget, Medium Term Financial Plan for 2019/20 – 2022/23 and Capital Programme to 2028/29.

Pressures and Savings

25. The report to Cabinet in September 2018 and the Financial Monitoring reports throughout the year have set out the emerging pressures that need addressing as part of the 2019/20 Service & Resource Planning process. The paragraphs below set out the pressures and savings proposals, details of which are provided in Annex 1.

Pressures

26. In addition to the pressures and investments included in the existing MTFP, there are new Service and Corporate pressures totalling £61.9m for the period 2019/20 to 2022/23 as shown in the table below.

Service Area	2019/20 £m	2020/21 £m	2021/22 £m	2022/23 £m	Total £m
Children's Services	10.2	5.0	3.9	5.2	24.3
Adult Services	7.0	1.3	1.6	7.2	17.1
Communities	5.0	1.2	0.2	1.0	7.4
Corporate Measures	3.8	0.7	1.0	7.6	13.1
TOTAL NEW PRESSURES	26.0	8.2	6.7	21.0	61.9
Total Pressures in Existing MTFP	7.3	4.5	-0.3		11.5
TOTAL PRESSURES	33.3	12.7	6.4	21.0	73.4

Children's Services

27. In Children's Services, there are pressures in Children's Social Care due to the increasing number of looked after children (including children with disabilities) requiring placements. The number of looked after children has increased from 684 in March 2017 to 785 at the end of October 2018, an increase of 15% (mainly in mainstream looked after children). The 2018/19 budget was sufficient to meet growth of 6%. Assuming a mid-range forecast of 9% growth, it is estimated that the number of looked after children will be 880 at the end of 2019/20. This gives rise to a pressure of £5.1m in 2019/20 and a further £10.5m over the medium term. Significant increases in the number of looked after children is a pattern being seen nationally. Comparing to statistical neighbours, Oxfordshire is within the range expected based on population size and characteristics.
28. A staffing pressure totalling £2.3m over the medium-term period is included in Children's Social Care. This is required as a result of the increased demand in Children's Services and will keep social worker caseloads at the current level.
29. The High Needs block of the ring-fenced Dedicated Schools Grant, supports provision for children and young people with special educational needs and disabilities (SEND) from birth to age 25. Spend in this area is expected to exceed the grant funding available by between £7m and £8m in 2018/19 and continue to increase over the medium term. The growth in demand for Special School and Resource Base provision has increased rapidly due to:
- Changes in the Children's & Families Act 2014 that increased the age range in provision for children with SEND from 2-19 to 0-25 years. This has led to a 77% increase (since 2013) in the number of requests for an Education, Health and Care Plan assessment.
 - A rise in the number of children identified as having Social and Emotional Mental Health (SEMH) and an Autistic Spectrum Condition (ASC) diagnosis.
 - A real term reduction in school funding has also impacted on the ability of mainstream schools to effectively educate pupils with special educational needs at an early stage.

30. The increase in requests for special school places and the lack of Council places available within the County, has led to a higher number of children being placed out of county in the independent sector. This has also resulted in an additional pressure in the Home to School Transport budget and an additional £0.8m is included for each year of the medium term financial plan to meet the increased demand.
31. The Council is applying to the Secretary of State for Education to transfer 0.5% (£1.8m) of Schools Block funding to the High Needs Block to relieve part of the pressure in the short term. This is allowable under the conditions attached to the Dedicated Schools grant.
32. Taking into account the current consultation from the Department for Education (paragraph 67 below), there is an expectation that a recovery plan will be developed alongside the SEND sufficiency strategy (elsewhere on the agenda) which will help to address the underlying pressure. However, this is likely to take some time to bring the spend back in line with the grant funding received. Therefore, £3m will be added to the corporate contingency budget in 2019/20 as local authorities cannot continue to build up cumulative deficits on DSG provision that cannot realistically be recouped.
33. The significant increase in the number of Education, Health and Care Plan assessments has placed pressure on the SEND case work team to carry out assessments within the required 20-week timescale and the annual review process. £0.9m is included in the proposals to address this statutory requirement.

Adult Services

34. Currently, there is a forecast overspend of £2.9m in 2018/19 on the Learning Disabilities element of the Adult with Care and Support Needs Pooled Budget. The number of service users has remained stable; however, the level of need is increasing which significantly increases the cost of care packages. To meet the current year overspend on an ongoing basis and allow for additional growth, a pressure of £3.7m is included for 2019/20 plus a further £0.5m in each year of the medium term, giving a total pressure of £5.2m to 2022/23.
35. Subject to consultation, a £3.3m pressure may arise from the impact of future increases in the National Living Wage (NLW) on the rates the council pays external providers for adult social care. The Adult Social Care Precept has been used to fund this pressure to date, however, it will not be clear until the Spending Review in 2019 if additional funding will be made available for social care.
36. A staffing pressure totalling £1.5m over the medium-term reflects increased demand for service user care assessments and reviews and the need to support on-going work on co-production of changes to services with service users and initiatives to encourage more people to join and remain within the local care workforce. £0.6m of the pressure will be met by a shift in staffing

resource from mental health to Special Education Needs and Disabilities (SEND) and safeguarding to meet demand.

37. £5.8m is included for demographic growth in adult social care in 2022/23, the additional year of the medium term financial plan.

Communities

38. As reflected in the Financial Monitoring reports to Cabinet, there is a £0.8m pressure in 2018/19 on the street lighting budget that is due to an increase in energy prices as well as an increase in the cost of maintenance under the new contract. The pressure is expected to increase over the medium term to £1.8m by 2022/23.
39. Employer contribution rates on unfunded pension schemes, including the Fire Fighters scheme, will increase significantly from 2019/20 as the Treasury has lowered the discount rate applied when calculating contribution rates from 2.8% to 2.4%. The cost of the increase is estimated at £1.6m for the Council. It is expected that a grant will be issued to cover broadly 70% of the increased cost in 2019/20. It is currently assumed that this grant will only be available for 2019/20.

Corporate Measures

40. The MTFP includes growth in the taxbase of 2.0% in 2019/20. Provisional figures from the District Councils indicate that the actual growth in the taxbase for 2019/20 will only be 1.78%. This results in a £0.9m pressure over the medium term.
41. Adding an additional year, 2022/23, to the medium term financial plan requires an allowance for pay and contract inflation, this has been included at £6.6m.

Savings

42. Service and corporate savings proposals of £22.2m have been identified over the period 2019/20 to 2022/23. A summary by service is shown in the following table:

Service Area	2019/20 £m	2020/21 £m	2021/22 £m	2022/23 £m	Total £m
Children's Services	0.8	-1.4	-1.1	-0.7	-2.4
Adult Services	-5.5	-2.2	-0.5	0.0	-8.2
Communities	-3.4	-1.2	-0.7	-1.0	-6.3
Corporate Measures	-9.8	17.7	4.1	-17.3	-5.3
TOTAL NEW SAVINGS	-17.9	12.9	1.8	-19.0	-22.2
Total Savings in Existing MTFP	-7.3	-4.5	-7.5		-19.3
TOTAL SAVINGS	-25.2	8.4	-5.7	-19.0	-41.5

Children's Services

43. In Children's Services, savings that were agreed as part of the 2018/19 Service & Resource Planning process for Children's Social Care and Home to School Transport are being re-profiled to reflect the expected timescale for delivery. The savings in Children's Social Care focus on addressing demand management; strengthening early help and prevention including closer partnership working; strengthening staffing resources and building community resilience. The service is also aiming to reduce, where possible, the length of time children stay in care and support families to reunite at the earliest possible stage and increase the number of in-house foster carers to reduce the reliance on more expensive foster care agencies.

Adult Services

44. Within Adult Services, the Learning Disabilities Community Connections team will carry out proactive and supportive reviews/re-assessments of learning disabilities packages of care aimed at increasing independence and reducing spend through improvements to the provision of supported living, using assistive technology and connections to the community. This will be challenging but is expected to deliver £1.5m of on-going savings from 2019/20.
45. By investing in a more proactive approach to reviewing the packages of care that older people receive, it is expected that care packages can be streamlined to ensure they are meeting people's core needs and excess capacity can be released for new growth (funded from demography) creating a saving of £1.2m in 2019/20 and a further £1.2m in 2020/21.
46. £1.5m of savings are expected to be achieved through moving to block purchasing arrangements for most long and short-term care home beds across the health and social care system and negotiating with providers about prices.

Communities

47. Within the Communities directorate, the council has made savings of £1.7m through renegotiating contracts within the infrastructure operations service area.
48. As approved by Cabinet in July 2018, the £40m investment in street lighting to replace traditional lanterns with LED lighting will make significant energy savings to bring the budget back into balance and pay for the cost of investment.
49. The Integrated Transport Unit will achieve £1.4m of savings over the medium term through reviewing the number and type of vehicles used in the service,

changing vehicle maintenance provider and exploring additional external income opportunities.

Corporate Measures

50. The transformation savings included in the existing MTFP will be re-profiled over the medium term to reflect expected delivery times. The current savings profile has been removed and the new profile will be set out in the January report.
51. In Strategic Measures, a target saving of £1.0m is included for 2019/20 to be realised from additional investment income as a result of higher forecast cash balances and a higher return on investments. The actual figure will be confirmed in the January 2018 Cabinet report as the Treasury Management Strategy is further developed and changes arising from the capital programme are incorporated into the Strategic Measures budget.
52. In July 2018, the Government published a technical consultation on the 2019/20 Local Government Finance Settlement. This included a preferred option for removing negative Revenue Support Grant (RSG) (a negative adjustment to business rates top-up grant) from the 2019/20 settlement. This will give the Council a one-off benefit of £6.2m and will be confirmed in the Provisional Local Government Finance Settlement due to be published on 6 December 2018.
53. As detailed in paragraph 63 below, the Council will receive an additional £6.2m Adult and Children's Social Care grant in 2019/20.
54. An additional £16.3m of funding is included in 2022/23 by adding an additional year of Council Tax and business rates inflation increases in the medium term financial plan.

Overall Position

55. The table below shows that currently there is a remaining net pressure of £8.1m in 2019/20, £21.1m in 2020/21, £8.5m in 2021/22 and £2.0m in 2022/23, giving a total net pressure of £39.7m over the medium term.

	2019/20 £m	2020/21 £m	2021/22 £m	2022/23 £m	TOTAL £m
Pressures	26.0	8.2	6.7	21.0	61.9
Savings	-17.9	12.9	1.8	-19.0	-22.2
Net Pressure (+)/Saving (-)	8.1	21.1	8.5	2.0	39.7

2019/20 Position

56. The Council is awaiting the outcome of the Provisional Local Government Finance Settlement and final information from district councils before addressing this position in order that a balanced budget can be set on 12 February 2019. At this stage, it is anticipated that, the net pressure in 2019/20 will be met in part, on a one-off basis, by the use of reserves and balances.

2020/21 Position

57. The assumptions for the level of government funding received following the Local Government Finance reforms in 2020/21 are moderately pessimistic. Assumptions include the loss of all growth in business rates since 2013/14; the fallout of the additional social care grant and firefighters pension grant; and the fallout of the negative RSG amount that is being reinstated for 2019/20. Government ministers have given indications that Local Government funding is going to increase by at least the rate of inflation during the next spending review period. As a result, current funding assumptions are being reviewed and will be presented in the January Cabinet report. At this stage it is estimated that the shortfall in 2020/21 may reduce to circa £9m.

2021/22 Position

58. The current MTFP includes £7.9m of funding not allocated in 2021/22. Once the implications of the finance reforms are clear, a decision will be taken on how this should be utilised.

Risks

59. As part of the Cabinet's proposed budget each January, a risk assessment is undertaken to determine the appropriate level of general balances to be held for the forthcoming year. This takes into account the latest financial monitoring position, the risks in the proposed budget and the economy generally. A corporate contingency is also held to enable those more volatile budgets to be managed. The existing MTFP includes a corporate contingency of £4.5m for 2019/20 and this will need to be reviewed in light of the risk assessment. The risk is particularly around the uncertainty in being able to manage demand and achieve the savings in full.

Transformation

60. Following the approval of the business case in September 2018 for the council-wide transformation programme, the costs of change and resultant benefits and savings continue to be modelled. These will be routinely reported as the programme moves from the design phase into the implementation phase.

61. Officers moved quickly to implement the Cabinet decision of 16 October 2018 to work with its strategic partner, PwC, and initial transformational activity already underway includes:
- Improvements to our Shared Services Partnership that delivers Finance and HR back office support systems.
 - Exploring the opportunities for creating a joint Law and Governance Service between Oxfordshire County Council and Cherwell District Council
 - Detailed planning of further phases of transformational activity that will commence early in 2019, including the fitness for purpose of the Council's Information and Communications Technology.

Autumn Budget 2018 and other government consultations

62. On 29 October 2018, the Chancellor of the Exchequer, Phillip Hammond MP, announced the Autumn Budget. The following paragraphs outline the key announcements in the Budget which impact on 2019/20 and beyond, in particular those of interest to local government and Oxfordshire.
63. A month before the Budget, the Secretary of State for Health and Social Care, Matt Hancock, announced an additional £240m of funding for social care in 2018/19 to help councils alleviate winter pressures on the NHS. The Council's share of this funding is £2.3m. In his Budget speech the Chancellor announced a repeat of this funding for 2019/20 alongside an additional £410m for adult and children's social care totalling an extra £650m for 2019/20. This will give the Council an additional grant of £6.2m in 2019/20. The 2019/20 winter pressures element of the additional funding (£2.3m) is required to be pooled into the Better Care Fund. The Social Care Support grant (£3.9m) will not be ringfenced and can be used to improve social care for older people, people with disabilities and children.
64. The government will allocate £420m to Local Authorities in 2018/19 to tackle potholes, repair damaged roads, and invest in keeping bridges open and safe. The Council's share of this additional funding is £7.4m. To support projects across England that ease congestion on local routes, the government will also make £150m of NPIF funding available to Local Authorities for small improvement projects such as roundabouts. The £7.4m will be used in 2018/19 to fund the additional £10m highway maintenance programme approved at Cabinet in July 2018. The Council funding will be carried forward and added to the 2019/20 programme.
65. The 2016 Autumn Statement established the National Productivity Investment Fund (NPIF) to provide over £23bn of high-value investment between 2017/18 and 2021/22. The 2017 Autumn Budget expanded the NPIF by an additional year and increased the total level of funding to over £31bn. The 2018 Budget extended the NPIF by a further year to 2023-24, and expanded it to £37bn. It also announces a roads investment package and next steps for the rollout of full fibre broadband nationwide.

66. Following the recommendations of the independent Low Pay Commission, the National Living Wage (NLW) will increase by 4.9% from £7.83 to £8.21 from April 2019.

Consultation on the Implementation of New Arrangements for Reporting Deficits of the Dedicated Schools Grant (DSG)

67. DSG is a ring-fenced specific grant, provided outside the local government finance settlement. It must be used in support of the school's budget for the purposes defined in the School and Early Years Finance Regulations. As funding is ringfenced, there is no requirement for local authorities to top-up the grant from general funding from non-ringfenced revenue reserves.
68. For this reason, the DfE intends to require all local authorities with a cumulative overspend on DSG provision to produce recovery plans detailing how the overall DSG account can be brought into balance within a three-year period.
69. Even though there is no requirement to subsidise DSG funding from general funding, local authorities cannot continue to build up cumulative deficits on DSG provision. In this scenario, local authorities may come under pressure to address the cumulative deficit on DSG provision through drawing on other resources.
70. The Department recognises that it may be hard for some authorities to balance the DSG account within three years, therefore they may accept a recovery plan that leaves some or all of the deficit accumulated to date outstanding. The local authority would carry forward the amount agreed as a deficit, but this would not be required to be recovered within the three-year period. In all cases, the department will expect local authorities' recovery plans to demonstrate how in-year spending will be brought in line with in-year resources within three years at most.

Capital Strategy and Programme

71. Last year, in-line with the ambition to focus on a longer-term approach to financial planning, the Council moved from a four year to a ten-year capital programme.
72. There is a new focus on:
- Developing the Council's assets and responding to rising demand (social care and highway condition)
 - Improving and retaining our assets to generate positive return
 - New approach to borrowing to take a more responsible approach to asset management (including statutory compliance)
 - New approach to investment in further assets where this meets our corporate objectives
 - Strategies underpinning investment decisions

73. The current capital programme includes the delivery of some major capital programmes including grant funded schemes through City Deal, Local Growth Fund, the Housing and Growth Deal and additional highways pothole funding. There is also Council investment in the Street Lighting estate.
74. Capital proposals are emerging in each of the following portfolio areas:
- Schools Estate – including basic need (new schools and expansion), maintenance, health and safety and improvements
 - Non-Schools Estate – including health & safety, maintenance, improvements
 - Operational Assets – including vehicles, ICT systems and equipment
 - Highways and associated infrastructure – including street lighting, and bridges
 - Organisational redesign – including schemes to address demand management and digitalisation
75. Further major delivery programmes are emerging including the Housing Infrastructure Fund (HIF), where the council is bidding for a further £300m; additional £120m investment in highways and property assets; investment required from the Special Educational Need and Disabilities (SEND) Strategy; the office accommodation strategy and the transformation programme.
76. Capital proposals will be presented to the Performance Scrutiny Committee on 10 January 2019 and Cabinet on 22 January 2019.

Consultation

77. Members of the public and stakeholders will be able to comment on the budget proposals and Council Tax level through the Council's website, by email, social media or by writing to the County Council. Paper copies of the consultation document will also be made available in libraries. The consultation will open on 6 December 2018 and close on 6 January 2019. A summary of responses will be provided to Cabinet to allow them to take the comments into consideration in agreeing their budget proposals.

Equality and Inclusion Implications

78. The Equality Act 2010 imposes a duty on local authorities that, when making decisions of a strategic nature, decision makers must exercise 'due regard to the need to eliminate unlawful discrimination... advance equality of opportunity... and foster good relations.'
79. Potential impacts of the budget options have been considered and are set out in the overarching Service & Community Impact Statement in Annex 2.

Financial and Legal Implications

80. This report is mostly concerned with finance and the implications are set out in the main body of the report. The Council is required under the Localism Act 2011 to set a council tax requirement for the authority. This report provides information which, when taken together with the future reports up to January 2019, will lead to the council tax requirement being agreed in February 2019, together with a budget for 2019/20, updated medium term financial plan and capital programme.

RECOMMENDATIONS

81. **Cabinet is RECOMMENDED to take the issues set out in the report into consideration in forming their proposed budget for 2019/20, Medium Term Financial Plan to 2022/23 and Capital Programme to 2028/29.**

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