

Report to: Cabinet Scrutiny Committee Council



Report of Head of Finance

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To: CABINET

12 February 2018

To: SCRUTINY COMMITTEE

6 February 2018

To: COUNCIL

15 February 2018

Revenue Budget 2018/19 and Capital Programme to 2022/23

RECOMMENDATIONS

1. That cabinet agrees to maintain car park fees and charges at current levels.
2. That cabinet recommends to council that it:
 - a. sets the revenue budget for 2018/19 as set out in appendix A.1 to this report,
 - b. approves the capital programme for 2018/19 to 2022/23 as set out in appendix D.1 to this report, together with the capital growth bids set out in appendix D.2 of this report ,
 - c. sets the council's prudential limits as listed in appendix E to this report,
 - d. approves the medium term financial plan to 2022/23 as set out in appendix F.1 to this report,
 - e. allocates £1,000,000 to fund the Communities Capital and Revenue Grant Scheme.
3. That cabinet agrees that the cabinet member for finance, in conjunction with the head of finance, may make minor adjustments to this report and the prudential indicators should they prove necessary prior to its submission to council on 15 February 2018.

Purpose of report

1. This report:
 - brings together all relevant information to allow cabinet to recommend to council a revenue budget for 2018/19 and a capital programme for 2018/19 to 2022/23;
 - recommends the prudential indicators to be set by the council in accordance with 'the Prudential Code' introduced as part of the Local Government Act 2003;
 - contains the opinion of the council's chief financial officer on the robustness of estimates and adequacy of the council's financial reserves;
 - contains the Medium Term Financial Plan (MTFP) which provides details of the forward budget model for the next five years.
2. This report should be read in conjunction with the Medium Term Financial Strategy (MTFS)¹. This sets out a number of objectives to be achieved and a set of principles to be followed in the preparation of budgets.

Budget setting process

3. In preparing and setting the revenue budget for 2018/19 and capital programme to 2022/23 a number of factors that delayed the process including:
 - provisional settlement issued in late December 2017;
 - ongoing review of new homes bonus estimates;
 - a new operating environment as a result of a new temporary management structure.

Strategic objectives

4. The allocation of financial resources within the revenue and capital budgets needs to match the objectives agreed by the council. The objectives identify where investment, including proposed growth, will take place in order to help the council achieve its corporate plan targets.
5. Where growth proposals (known as growth bids) have been made, each bid sets out how it will help achieve the council's objectives. The cabinet member for finance has chosen to include some growth bids in these budget proposals and these are identified in **appendix B.1** (revenue) and **appendix D.2** (capital), together with some revenue savings proposals in **appendix B.2**.

¹ MTFS considered by Cabinet 12 February 2018, Council 15 February 2018

Revenue budget 2018/19

Budget target 2018/19

6. The MTF¹ sets a target within which the revenue budget will be set each year. It is:

‘to set a revenue budget requirement that increases by no more than inflation each year, except where new responsibilities are placed on the council’.

Budget composition 2018/19

7. **Appendix A.1** summarises the movements in the base budget from £16,423,223 in 2017/18 to £16,326,084 in 2018/19. These movements are detailed below.

8. **Opening budget adjustment reduction £758,597, (appendix A.2).** This includes the removal of one-off growth items relating to 2017/18 and before, and the realisation of the full-year effect of savings proposals identified in previous years.

9. Additions to the base budget:

- **inflation, salary increments and other salary adjustments £231,952 (appendix A.3).** The salary and contract inflation totals £267,574, representing an average increase of 0.63 per cent on the 2017/18 net expenditure budgets. For council employees an overall increase in salary of 2.8 per cent is budgeted for 2018/19. Increments payable to council employees not at the top of their salary range total £88,252. The decrease of £123,873 in other salary adjustments include changes to employment taxes, staff working hours and corrections to prior year budgets. Discretionary fees and charges have been increased by inflation, except for car park fees and charges which are proposed to remain at current levels.
- **essential growth – one-off £762,125 and ongoing £283,050 (appendix A.4),** these items comprise additional expenditure which is considered unavoidable, and reflect changes that have occurred in the current year or which are known will happen in 2018/19.
- Ongoing essential growth includes an estimate of additional costs arising from the renegotiation of the 5 Councils’ Partnership contracts. Work on the renegotiation is ongoing at this time. It also includes an estimate of additional costs arising from the management restructure, which is also ongoing at this time.
- **increase in revenue contingency £26,658 (appendix A.6).** This along with a £9,500 transfer to planning, brings the level of revenue contingency to £455,563. This includes specific provision for certain events should they occur, together with a general contingency amount of £300,000.

10. Deductions from the base budget:

- **base budget reductions £602,482 (appendix A.5)** These base budget savings are reductions in costs identified by officers which may be the result of more efficient working or previously agreed policy decisions, cost

reductions outside of the council's control, increases in income, or correction to budgets. These savings do not affect frontline service delivery.

- **increase in managed vacancy factor £39,845**, this provision is set at two per cent of budgeted employee costs and reduces the overall employees budget to reflect the savings that result from vacancies arising as part of normal staff turnover. As budgeted costs increase or decrease the provision is adjusted accordingly.

11. As a result of these changes the council's revised base budget for 2017/18 is **£16,326,084**.

Revenue growth proposals

12. A number of revenue growth proposals are being recommended to council for inclusion in the budget for 2018/19. These are detailed in **appendix B.1** and total **£631,335**. The growth proposals have been selected on the basis that they support the council's strategic objectives as set out in the council's corporate plan 2016-2020 and enhance service provision.

13. In addition to revenue growth proposals, a number of savings proposals are being recommended. These are detailed in **appendix B.2** and total **£43,530**. The equalities implications of the proposals are considered later in the report.

14. Statutory planning fees increased by 20 per cent on 17 January 2018. This increase is to be reinvested within the planning service and will therefore have no impact on the council's net cost of services. **Appendix B.3** outlines the use of these extra fees to enhance planning service provision

15. There are no revenue consequences of proposed capital growth in 2018/19. Capital growth is detailed in **appendix D.2** and is considered later in this report.

Gross treasury income

16. Treasury income earned in 2018/19 will be available to finance expenditure in 2019/20 and is currently forecast to be **£2,939,860**, and would be used as follows under current practice:

- £2,483,860 to support the revenue budget for 2019/20; and
- £456,000 reinvested in financial instruments.

17. More details of treasury income can be found in the council's Treasury Management Strategy report².

18. Including growth and treasury income results in a net expenditure budget for the council of **£13,974,029**.

² Considered by Cabinet 12 February 2018, Council 15 February 2018

Reserves and other funding

New Homes Bonus (NHB)

19. The provisional government allocation for NHB payment for 2018/19 is **£2,482,171**. NHB reserves of **£5,748,000** will be used in year to support the revenue budget. Projections of future NHB earnings and how they will be used are detailed later in this report.

Transfers to/from reserves

20. In addition to the transfer to reserves of the NHB payment, the other proposed transfers to / from earmarked reserves reflect:

- The transfer to reserves of investment income from property in Didcot for future investment - **£234,000**.
- The transfer to reserves of the treasury income earned in 2018/19 **£2,482,171**;
- The transfer from reserves of treasury income earned in 2017/18 and earmarked to support the revenue account in 2018/19 of **£1,745,000**:
- The transfer from the revenue grants reserve of **£77,000**

21. Based on the above use of reserves and other funding, the amount of revenue expenditure to be financed from government settlement and from council tax 2018/19 is **£9,510,051 (appendix A.1)**.

Funding

Local government settlement

22. As part of the December 2015 Spending Review, the Secretary of State for Communities and Local Government offered to councils a four-year funding settlement³ for the period 2016/17 to 2019/20. To qualify councils had to publish an Efficiency Plan which covered the four-year time period. The council published an efficiency statement on 11 October 2016 and as a result qualified for the four year settlement. Table 1 below details the funding for the council up to 2019/20.

Table 1: Four year settlement funding assessment (provisional)

	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000
Revenue Support Grant	1,195	572	192	0
Business Rates Baseline Funding Level	2,384	2,433	2,506	2,561
Settlement Funding Assessment	3,579	3,005	2,698	2,561
Tariff/Top-Up adjustment	0	0	0	(233)
Total	3,579	3,005	2,698	2,328

³ The four year settlement agreed by government only related to RSG and not to funding relating to business rates

23. The provisional settlement for 2018/19 is over 10 per cent lower than 2017/18. Whilst the baseline funding element of the settlement is increasing in line with the increase in national business rates, to achieve the overall reduction in funding the government has significantly reduced the Revenue Support Grant (RSG) element. This pattern is due to continue until RSG is reduced to nil in 2019/20. The figures indicate that in that year additional tariff payment will be due, reflecting a redistribution of government funding. This has commonly been referred to as negative RSG.
24. Rural services delivery grant of **£33,890** has been allocated to the council for 2018/19 and 2019/20. No funding has been assumed after the four year funding settlement period ends in 2019/20.
25. The importance of NHB funding has increased over recent years and is now seen as critical to the sustainability of the council's MTFP. As identified above funding has been provisionally announced along with the settlement this year at £2,482,171 for 2018/19.
26. Estimates of future receipts of new homes bonus are shown in table 2 below, and are also included in the MTFP (detailed in row 45). In total the council is expected to have received in excess of £14.1 million during the MTFP period.

Table 2: new homes bonus

Year earned	Year of receipt				
	2018/19 actual £000	2019/20 indicative £000	2020/21 indicative £000	2021/22 indicative £000	2022/23 indicative £000
2015/16	971	0	0	0	0
2016/17	675	675	0	0	0
2017/18	581	581	581	0	0
2018/19	255	255	255	255	0
2019/20	0	731	731	731	731
2020/21	0	0	1,001	1,001	1001
2021/22	0	0	0	1,062	1062
2022/23	0	0	0	0	996
Total	2,482	2,242	2,568	3,049	3,790

27. At the time of writing this report the final settlement funding assessment had not been received from the government. It is not anticipated that when this information is available it will be significantly different to the provisional figures.

Business rate retention scheme

28. For budget setting purposes it has been assumed that the council's share of business rates income after payment of tariff will remain at the baseline level for the period of the MTFP.
29. Surpluses arising from membership of the Oxfordshire Business Rate Pooling Distribution Group will be added to the council's reserves at the end of the financial year.

30. Business rates retained by the council as planning authority relating to facilities generating renewable energy within the district is estimated at **£90,098** (MTFP row 55).

Collection fund

31. The surplus on the collection fund is estimated in 2018/19 to be **£274,875**.

Use of general fund balance

32. The difference between expenditure requirement and the funding available is smoothed over the medium term financial plan by transfers to and from earmarked reserves and the general fund balance. The net impact of these budget proposals is a draw on general fund balances of **£67,838** in 2018/19. This is in addition to the use of £5,748,000 NHB referred to above.

Cabinet member for finance's revenue budget proposal

33. Based on the amendments detailed above, and as shown in **appendix A.1** of this report, the cabinet member's budget proposal, including growth, is for a net revenue budget of **£9,510,051**. This revenue budget as proposed would result in an increase of £5.00 to current band "D" council tax to **£116.24**. **Appendix C** shows the breakdown of the revenue budget.
34. The cabinet member for finance's revenue budget proposal of **£9,510,051** is lower than the previous year's budget requirement of **£9,518,830** and is therefore within the revenue budget target, meeting the requirement laid down in the medium term financial strategy.

Capital programme 2018/19 to 2022/23

Current capital programme

35. The latest capital programme (before growth) is attached at **appendix D.1** and is summarised in table 3 below. It is the capital programme as set by council in February 2017 plus:-
- slippage (caused by delays to projects) carried forward from 2016/17
 - new schemes approved by council during 2017/18
 - re-profiling of expenditure on schemes from the 2017/18 financial year to future years where delays to schemes have occurred
 - cabinet approved movement of schemes from the provisional to the approved capital programme
 - the deletion of previously agreed schemes that have completed or are no longer to be pursued.

Cabinet capital programme proposals

36. **Appendix D.2** contains a list of new capital schemes that are being recommended for inclusion in the capital programme. Officers will amend the

provisional capital programme to include the proposals if approved by cabinet and council.

37. Capital schemes that have been in the provisional capital programme for two years without activity being incurred are automatically deleted.

Financing the capital programme

38. **Table 3** contains a schedule showing the current and proposed capital programme and how it will be financed, including the growth proposals, if they are approved. The programme proposed can be fully funded from existing and anticipated capital resources. The total planned capital expenditure is just under **£61 million**.

Table 3: current and proposed capital programme with financing

	2017/18 latest estimate £000	2018/19 estimate £000	2019/20 estimate £000	2020/21 estimate £000	2021/22 estimate £000	2022/23 estimate £000	GRAND TOTAL £000
Capital programme before growth							
- approved	4,129	5,943	935	920	920	920	13,767
- provisional	1,914	5,786	4,003	13,353	6,738	1,964	33,758
	6,043	11,729	4,938	14,273	7,658	2,884	47,525
Cabinet capital growth proposals	0	7,229	4,030	2,180	0	0	13,439
Total expenditure	6,043	18,958	8,968	16,453	7,658	2,884	60,964
Financing							
Grant funding	624	2,214	493	493	493	493	4,810
Developers' contributions	181	0	0	0	0	0	181
Usable capital receipts/revenue reserves	5,238	16,744	8,475	15,960	7,165	2,391	55,973
Total financing	6,043	18,958	8,968	16,453	7,658	2,884	60,964
Estimated balances as at 31 March 2023							
Usable capital receipts							0
Enabling fund							4,496
New homes bonus:							
Unringfenced							0
Affordable homes							2,059

Future pressures on the capital programme

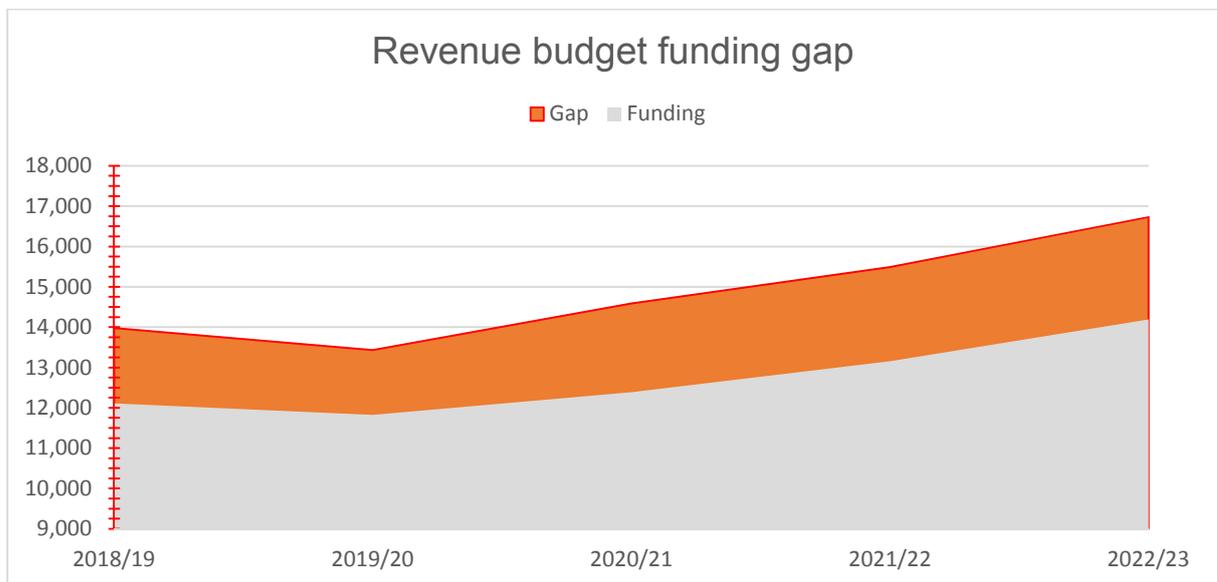
39. **Table 3** also shows the balances of usable capital receipts, NHB and the enabling fund at the end of the MTFP period. Officers advise cabinet not to earmark all available resources in proposing the budget to council, as the prudential code requires local authorities to set sustainable budgets. By retaining unallocated balances, cabinet can demonstrate that through a combination of this and future income (that can be expected beyond the period of the budget) it can fund future pressures.

The prudential code and prudential indicators

40. In setting its revenue and capital budgets for 2018/19, the council must agree prudential indicators in accordance with the prudential code (see below). When recommending its budgets to council, cabinet must also recommend the prudential indicators.
41. From 1 April 2004, government control of local authorities' borrowing was abolished and replaced by a prudential system of self-regulation. Authorities are able to borrow based on need and affordability, which they demonstrate through compliance with the prudential code developed by the Chartered Institute of Public Finance and Accountancy (CIPFA) and given statutory force by government regulation.
42. The key objectives of the prudential code are to ensure that the capital investment plans of the authority are affordable, prudent and sustainable. To demonstrate that authorities have had regard to these objectives, the prudential code sets out a number of indicators that must be considered covering five distinct areas – capital expenditure, affordability, prudence, external debt and treasury management. Council must approve the indicators through the budget process before 1 April each year, but they can be revised during the year if required.
43. The key indicators that will drive the capital budget decision making process will be those concerning affordability, as these measure the impact of capital investment decisions on the overall revenue budget and in particular the precept against the collection fund.
44. In setting or revising the prudential indicators the council is required to have regard to:
- affordability e.g. implications for the precept
 - prudence and sustainability e.g. implications for external borrowing
 - value for money e.g. option appraisal
 - stewardship of assets e.g. asset management planning
 - service objectives e.g. strategic planning for the council
 - Practicality e.g. achievability of the forward plan.
45. Under the code, the head of finance as chief finance officer is responsible for ensuring that the council considers all relevant matters when setting or revising indicators through a report. The head of finance is also required to establish procedures to monitor performance against all forward-looking indicators; and report upon any significant deviations from forward forecasts with proposed actions.
46. **Appendix E** contains the recommended prudential indicators, which have been calculated based on the budget proposals. The head of finance is satisfied that these indicators show that the council's capital investment plans are affordable, prudent and sustainable.

The Medium Term Financial Plan (MTFP),

- 47. The MTFP provides a forward budget model for the next five years. **Appendix F** contains the MTFP for 2018/19 to 2022/23. This is a projection of the revenue budget up to 31 March 2023. The projection allows for budget pressures in later years and assumes that council approves all the budget proposals within this report. Officers have made no adjustments for the costs of contracts that will be re-let during this period. They could rise or fall depending on market conditions.
- 48. The MTFP identifies some potential challenges ahead for the council. It reflects the provisional four year settlement figures first published in draft by the government in December 2015 and shown in table 1 above and anticipates that the basis of funding in 2019/20 continues into 2022/23. Ongoing funding after 2019/20 is an estimate by officers, and is subject to change. It also incorporates assumptions on interest income, and other known pressures on the council, such as inflation and salary increments.
- 49. Estimates of future receipts of new homes bonus are shown in table 2 above.
- 50. Officers consider that the pressures highlighted are manageable in the period covered by the MTFP (in light of the reserves and balances available to the council and our ability to vary budgets and redirect funding).
- 51. However, savings targets have been built in from 2019/20 onwards (row 38 of the MTFP) in order to address the funding gap illustrated in the graph below. Achieving those savings represents a significant challenge.
- 52. The graph below illustrates the gap between funding and expenditure over the period of the MTFP excluding the savings target.



- 53. The council’s MTFP states that the council will hold £50 million of investments of which up to £35 million can be invested in capital schemes that will produce a return of certainty. The remaining balance can be invested in treasury investments. Whilst the treasury investments may in some cases be capable of being realised, investment in capital schemes is not capable of being realised.

54. As at 31 March 2023 the council is currently projected to have invested £30 million in the following capital schemes:

- Didcot leisure centre - £15 million
- Loan to South Oxfordshire Housing Association - £15 million

The remaining £20 million comprises £20 million held in long term investments.

55. Excluding the £50 million investment, the council is projected to hold £5.2 million of general revenue balances and £7.7 million earmarked revenue reserves as at 31 March 2023.

Communities Capital and Revenue Grant Scheme

56. On an annual basis, the council has considered the amount to be made available for the Community Capital Grant Scheme. From 2017/18, some of this funding has been allocated to revenue projects. Thus the council is asked to consider the amount to be made available for the Community Capital and Revenue Scheme and it is recommended that a grants budget of £1,000,000 be set for 2018/19.

The robustness of the estimates and the adequacy of reserves

57. The Local Government Act 2003 places a duty on the chief finance officer (i.e. the head of finance) to report on the robustness of the estimates and the adequacy of reserves. The council must have regard to this report when making decisions about the setting of the budget.

58. The construction of the budget has been managed by qualified accountants employed by Capita and has been subject to challenge, specifically by budget working group, the head of finance, other heads of service and cabinet members. Informal meetings of cabinet have considered the budget, and a briefing will be given to the council's scrutiny committee members which will be open to all councillors. In view of the process undertaken and his own knowledge of the budget, the head of finance is satisfied that the budget, including the £5 council tax increase, is both prudent and robust.

59. The council's practice is not to use interest in the year it is earned, but in later years. On the basis of the settlement the head of finance is satisfied that this allows retention of sufficient uncommitted balances at the end of the period to ensure that the overall level of reserves is adequate in relation to the proposed revenue budget and capital programme and that the budgets are sustainable. The enabling fund balance as at 31 March 2023 is estimated to be £4.5 million. In the MTFP the 2022/23 revenue budget is balanced by using a combination of un-ring-fenced NHB receipts and the enabling fund when the un-ring-fenced NHB receipts are extinguished.

60. The need to use reserves to balance the MTFP across its duration reflects the fact that revenue expenditure exceeds revenue income each year. Although the budget is sustainable across the medium term it is not sustainable beyond the medium term based on current projections of government funding. To identify ways to address the projected funding shortfall the council needs to carry out a thorough review of its MTFS during financial year 2018/19.

61. The one significant risk identified is further possible changes to the NHB scheme in addition to those already announced.

62. Scheme changes already known and built into the estimates are :

- a move to five year payments for both existing and future bonus allocations in 2017/18 and then to four years from 2018/19;
- the introduction of a national baseline of 0.4 per cent for 2017/18 for NHB below which allocations will not be made.

63. Should further changes occur a fundamental review of the council’s budget may be necessary. Table 5 below shows that over £9 million of expenditure budgeted for within the budget proposals from 2019/20 onwards is dependent on the receipt of NHB not yet received or confirmed as payable by the government. The table also shows that from 2019/20 onwards more NHB monies are being used to support revenue expenditure than are being received.

Table 5.1: New Homes Bonus account

Year	Opening balance £000	Receipt £000	Revenue expenditure £000	Capital expenditure £000	Closing balance £000
2018/19	10,336	2,482	(5,748)	(1,051)	6,019
2019/20	6,019	2,242	(3,166)	(3,192)	1,903
2020/21	1,903	2,568	0	(1,807)	2,664
2021/22	2,664	3,049	(813)	(3,133)	1,767
2022/23	1,767	3,790	(1,418)	(2,080)	2,059
Total		14,132	(11,145)	(11,264)	

Note that the figures in **bold** represent monies confirmed or received. The closing balance of £2.1 million has been ring fenced by the council for affordable housing.

Table 5.2 Expenditure at risk

	£000
Total expenditure to be funded from NHB per table 5.1	(22,409)
NHB funding received or confirmed (2018/19 in bold)	12,818
Expenditure to be funded from NHB not yet received or confirmed	(9,591)

64. The funding of local government will undergo change over the next few years as the government propose a move to a 75 per cent business rates retention model and further reviews the new homes bonus scheme. A year ago it was the Government’s intention to introduce a 100 per cent business rate retention scheme and this in itself demonstrates the uncertainties around this future funding stream.

65. The head of finance’s full report will be available at full council.

Legal Implications

66. The cabinet needs to make recommendations to council on its spending proposals. Under the Local Government Act 2000 it is council that must agree the revenue and capital spending plans, and then set the council tax. Council will meet on 15 February 2018 in order to set the budget, and the council tax

(including amounts set by Oxfordshire County Council and the Police and Crime Commissioner for the Thames Valley).

67. The requirement placed on council by the Local Government Act 2003 to set prudential indicators and for the chief finance officer to make a report to the authority on the robustness of the estimates and the adequacy of reserves are addressed within the body of this report.

Equalities Implications of revenue savings proposals

68. The council has reviewed the revenue savings proposals in line with our public sector equality duties to have due regard to the need to:

- eliminate unlawful discrimination, harassment and victimisation,
- advance equality of opportunity between people who share a protected characteristic⁴ and those who do not,
- foster good relations between people who share a protected characteristic and those who do not.

69. Consideration was also given to those groups not protected by legislation such as low income groups, in line with the requirement of the Equality Framework for Local Government

70. It is **the equality officer's view that the budget reduction proposals are likely to have a low equality impact.** Those reductions include:

- **Ceasing printed editions of Outlook** - In the most recent Residents' Survey (2015/16), 55 per cent of residents aged 65 and over obtain their information about South Oxfordshire District Council mainly through Outlook. Ceasing publication of Outlook will impact on these residents who do not have access, or the ability to access the internet, particularly those living in rural areas. Only four in 10 adults aged over 75 has used the internet in the last three months (ONS). Mitigating the impact of this change to this group of residents, is the council's ongoing commitment to continue to communicate through the website, local newspapers, radio and television. Information on waste collection will also be issued along with council tax bills in 2018/19.
- **Removal of budget for webcasting** - The provision of webcasting provides increased accessibility to meetings. However, no complaints have been received relating to the council not webcasting meetings. Therefore there is minimal equality impact.

Other Implications

71. Agreement of the revenue and capital budgets authorises expenditure in accordance with the council's delegated powers and financial procedure rules. The officer, councillor or councillor body taking those decisions will take into

⁴ A 'protected characteristic' under the Act is colour, race, nationality, ethnic or national origin, disability, age, sex, gender reassignment, sexual orientation, religion, belief, marriage or civil partnership, pregnancy and maternity

account the human resources, sustainability and equality and diversity implications of individual spending decisions.

Conclusion

72. This report provides details of the revenue base budget for 2018/19, the capital programme 2018/19 to 2022/23, government grants (the settlement), uncommitted reserves and balances, the cabinet member for finance's budget proposals and the resulting prudential indicators.

73. In light of the information provided cabinet must make a number of recommendations to council regarding the revenue budget, the capital programme and the prudential indicators.

Appendices

Appendix A.1	Revenue budget 2018/19
Appendix A.2	Opening budget adjustments
Appendix A.3	Inflation, salary increments and other salary adjustments
Appendix A.4	Essential growth
Appendix A.5	Base budget savings
Appendix A.6	Revenue contingency
Appendix B.1	Revenue growth
Appendix B.2	Revenue savings
Appendix B.3	Planning
Appendix C	Service budget analysis
Appendix D.1	Capital programme before growth
Appendix D.2	Capital growth bids
Appendix E	Prudential indicators
Appendix F	Medium term financial plan

Background Papers

Provisional settlement figures (December 2016)

Medium term financial strategy 2018/19-2022/23 – Cabinet 12 February 2018, Council 15 February 2018

Council tax base 2018/19 – Cabinet 7 December 2017, Council 14 December 2017

Treasury management strategy – Cabinet 12 February 2018, Council 15 February 2018