

**Meeting date:** 13 February 2020

**Report to:** Full Cabinet



**Subject/report title:** Budget and Medium Term Financial Strategy 2020/21 – 2022/23

**Report from:** Director of Resources and Deputy Chief Executive

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**Wards affected:**

- All Wards |  Bickenhill |  Blythe |  Castle Bromwich |  Chelmsley Wood |  
 Dorridge/Hockley Heath |  Elmdon |  Kingshurst/Fordbridge |  Knowle |  
 Lyndon |  Meriden |  Olton |  Shirley East |  Shirley South |  
 Shirley West |  Silhill |  Smith's Wood |  St Alphege

**Public/private report:** Public

**Exempt by virtue of paragraph:**

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**1. Purpose of Report**

- 1.1 To provide an update on the budget position for 2020/21 and subsequent years and to seek recommendations on the budget for Full Council.
- 1.2 To update the Medium Term Financial Strategy and the Corporate Capital Strategy, and to agree any amendments for approval by Full Council.

**2. Decision(s) recommended**

- 2.1 Approve the contribution of £4.681 million from the budget strategy reserve in support of the specific pressures outlined at paragraphs 3.16 to 3.19, including the contributions to earmarked reserves detailed in the body of the report.
- 2.2 Approve the creation of new reserves and contributions as outlined at paragraphs 3.21 to 3.25.
- 2.3 Approve the contribution of £1.052 million of available business rates windfall income to smooth fluctuations in projected retained business rates income, as outlined at paragraph 3.27.
- 2.4 Recommend, subject to any amendments, the draft updated Medium Term Financial Strategy (MTFS) and Corporate Capital Strategy, incorporating the Council's strategy

on the flexible use of capital receipts, for approval by Full Council on 27 February (attached at Appendices D and E).

- 2.5 Recommend the fees and charges proposed within each portfolio and detailed at Appendix F (available online only), for approval by Full Council on 27 February.
- 2.6 Approve the prudential borrowing requirements for the period of the MTFs, as set out at paragraph 3.35 below.
- 2.7 Recommend that Full Council approves the proposed approach to carbon reduction budgeting, as outlined at paragraph 3.38 and detailed in the report to the Budget Strategy Group attached at Appendix G.
- 2.8 Agree a recommendation on the level of the adult social care precept for 2020/21 to go forward to Full Council on 27 February.
- 2.9 Agree a budget recommendation and a recommendation on the level of the general council tax increase for 2020/21 to go forward to Full Council on 27 February.

### **3. Matters for Consideration**

- 3.1 The Budget Strategy Group (BSG) met on three occasions in October and November 2019 to consider:
  - Pressures and mitigating actions from the current year to 2022/23;
  - Updates to the medium term financial strategy (MTFS);
  - Detailed savings proposals for 2022/23;
  - Amendments to previously approved savings proposals for 2020/21 and 2021/22 relating to the Adult Social Care and Health portfolio.
- 3.2 The BSG process resulted in the following recommendations to Full Cabinet:
  - Funding of £200,000 per annum from 2020/21 to support unaccompanied asylum seeking children who are being supported as care leavers;
  - Allocations totalling £3.7 million from the budget strategy reserve in support of children's services and the severance reserve;
  - Proposals for the allocation of £2.6 million of forecast 2019/20 business rates windfall income, including £2 million to create a new place-based investment fund;
  - Amendments to previously approved savings proposals for 2020/21 and 2021/22 relating to the Adult Social Care and Health portfolio; and
  - Savings proposals for 2022/23 totalling £3.672 million, of which £2.472 million is ongoing.

- 3.3 The BSG also considered details of underlying pressures that are being managed by directorates as part of their overall financial position and which have influenced the development of budget proposals over the course of the last six months. Schedules of these pressures and the mitigating actions that are being employed are attached at Appendix A.

### **Updated savings requirement**

- 3.4 The updates to the MTFs considered by the BSG – including the Group’s recommendations for additional support for children’s services – resulted in a savings target for 2022/23 of £1.431 million. As in previous years, the strategy is to manage any movement in the first two years of the MTFs as one-off adjustments, using the budget strategy reserve to smooth the profile of the funding pressures so that there is no impact on the savings targets already being delivered for 2020/21 and 2021/22.
- 3.5 Since the conclusion of the BSG process, some further updates have been made to the assumptions underlying the MTFs. Firstly, the provisional finance settlement confirmed that, as announced in the 2019 spending review, the Council will receive £3.297 million of additional grant in 2020/21 in support of adults’ and children’s services, in addition to the continuation of £2.357 million of funding from the current year. These grants will be held within Adults’ and Children’s Services.
- 3.6 The settlement also indicated that the minimum health contribution to the Better Care Fund would be increased by 3.4% above inflation, which in total is expected to equate to c. £400,000 additional funding within Adult Social Care. It has also been confirmed that no changes will be made to the baseline used for measuring growth in the calculation of the New Homes Bonus. This reduces the 2022/23 savings requirement by £276,000 as the MTFs had previously assumed the baseline would be increased in 2020/21.
- 3.7 Forecast income from business rates is reported to the government each January through the NNDR1 return. The latest estimates indicate a slightly better position for net business rates income over the period, although there has been some slippage in forecast growth in 2021/22. The total net impact on the 2022/23 savings target is a reduction of £87,000, with a one-off contribution to the budget strategy reserve of £263,000 in 2020/21 in respect of the movement in the forecast business rates surplus. As part of the BSG process, the annual budgeted contribution to the provision for business rate appeals was reviewed in the light of the latest information on the volume and pattern of appeals received. As a result the BSG endorsed a proposal to reduce the annual contribution by £2 million from 2019/20 and this is reflected in the NNDR1 return.
- 3.8 As shown in Appendix A, the ordinary dividends currently forecast to be received in 2020/21 from the Council’s shares in Birmingham Airport Holdings represent a pressure against the current budget. The forecast pressure is being managed within the directorate, but until the airport budget is finalised in March there is a risk that the actual distribution may be lower than currently assumed. More generally, the airport is one of the borough’s largest business ratepayers and, given the challenging trading conditions for the aviation sector, the potential impact of any airline failure on business rates projections continues to be kept under review.

- 3.9 The tax base for 2020/21 was approved by the Cabinet Member for Resources on 8 January 2020 and the profile of the housing growth projections underlying the MTF5 was updated as a result. The impact on forecast council tax income for 2020/21 and future years is estimated to increase the 2022/23 savings target by £29,000, with a net one-off contribution to the budget strategy reserve of £101,000 in 2020/21 in respect of the movement in the forecast council tax surplus.
- 3.10 Other pressures have arisen across the authority which it is proposed to manage corporately, increasing the savings requirement by £493,000:
- A shortfall in the dividends expected from the Coventry and Solihull Waste Disposal Company;
  - A continuing shortfall in the education services grant (ESG).
- 3.11 There have also been some adjustments to assumptions around pensions and inflation, which together increase the 2022/23 savings target by £110,000.
- 3.12 The updates outlined above increase the revised savings requirement by £269,000 to £1.700 million, pending the publication of the final local government settlement and confirmation of the transport and Environment Agency levies, as shown in the table below.

	2020/21 £'000	2021/22 £'000	2022/23 £'000
	One-off	One-off	One-off
Savings requirement as reported to Members' Seminar	(4,161)	6,604	(1,012)
One-off contribution to budget strategy reserve 2020/21	4,161	(4,161)	0
One-off use of budget strategy reserve 2021/22	0	(2,443)	2,443
<b>Savings target as reported to Members' Seminar</b>	<b>0</b>	<b>0</b>	<b>1,431</b>
Impact of updated assumptions	(416)	339	269
Additional contribution to/(use) of the budget strategy reserve	416	(339)	0
<b>Revised savings target</b>	<b>0</b>	<b>0</b>	<b>1,700</b>

### Savings proposals

- 3.13 As a consequence of the scale of pressures in adults' and children's social care, the BSG agreed not to seek any new savings from those areas in 2022/23. Savings proposals were however identified in the Resources and Economy and Infrastructure portfolios and the total value of the savings proposals put forward for 2022/23 is shown in the table overleaf. Some of these savings can be delivered early and will be utilised to offset funding pressures within specific service areas. The detailed proposals are included at Appendix B, together with amendments proposed to previously approved savings proposals in Adult Social Care and Health.

	2020/21 £'000	2021/22 £'000	2022/23 £'000	2022/23 £'000
	One-off	One-off	One-off	Ongoing
<b>Revised targets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,700</b>
Savings proposals	(113)	(263)	(1,200)	(2,472)
Savings committed to service pressures	113	263	0	0
<b>Net additional (saving to) / use of budget strategy reserve</b>	<b>0</b>	<b>0</b>	<b>(1,200)</b>	<b>(772)</b>

3.14 As shown in the table above, there is a favourable variance in 2022/23 which means that the budget assumptions are £772,000 ahead of the savings targets. This is included in the MTFS as a contribution to the budget strategy reserve alongside the £1.2 million of one-off savings in 2022/23.

3.15 An extract of the minutes of the Resources and Delivering Value scrutiny board meeting on 29 January 2020 is attached at Appendix C for information.

### **Budget Strategy Reserve**

3.16 The BSG supported recommendations to allocate £1.5 million to top up the children's social care reserve in 2020/21, £1.2 million to support the recovery plan for the High Needs Block of the Dedicated Schools Grant and £1 million to top up the severance reserve in 2021/22. These amounts are included in the one-off use of the budget strategy reserve shown in the table at paragraph 3.12.

3.17 The recommended contribution to the children's social care reserve in 2020/21 was based on the assumption that £545,000 of the existing reserve balance would not be required in 2019/20. However, the latest financial monitoring, which highlights continued challenges in children's services, suggests that the reserve will be fully utilised in the current year and so it is now proposed to increase the contribution in 2020/21 to £2.045 million.

3.18 In addition, further contributions from the budget strategy reserve are now sought as follows:

- £123,000 in 2020/21 and £263,000 in 2021/22 to offset pressures relating to temporary shortfalls in development management income, in advance of the Local Plan being fully implemented; and
- £50,000 in 2020/21 in support of a pilot approach to bringing together key services for children and families within an inclusive school model.

3.19 These additional items bring the total requests for commitments from the budget strategy reserve in respect of specific pressures over the three years of the MTFS to £4.681 million.

3.20 As outlined in paragraph 3.4, the budget strategy reserve is also used to smooth the profile of movements in the first two years of the MTFs. The table below shows the forecast balance on the budget strategy reserve reflecting all proposed commitments, including the additional movements shown in the table at 3.12.

	March 2020 £'000	March 2021 £'000	March 2022 £'000	March 2023 £'000
<b>Forecast balance</b>	7,096	10,369	7,793	9,765

### **Other revenue reserves**

3.21 As outlined at 3.5 above, it is planned that part of the new social care grant is used to develop new services and it is therefore proposed that £2.147 million of the grant is contributed to reserves as follows:

- £1.647 million to a new adult social care reserve, to be released over three years to support the development of exploitation and safeguarding related support services for adults, including those in transition to adulthood;
- £500,000 to a new children's social care reserve, to be released over two years to pilot a 'Connected Carers' model to increase fostering capacity.

3.22 The recommended contribution of £1.2 million from the budget strategy reserve to support the DSG recovery plan outlined at paragraph 3.16 above will be required over three years. It is therefore recommended that this funding be contributed to a new specific reserve and released in line with the recovery plan.

3.23 As part of the annual review of reserves through the budget process, the need for a reserve to fund future investment in the licensing function was identified and endorsed by the BSG. Approval is therefore sought from Full Cabinet to contribute any surplus generated on vehicle licensing from 2019/20 onwards to a new licensing reserve, to be used to fund future pressures in the service.

3.24 The MTFs assumes that the Council will reach agreement with the West Midlands Pension Fund to pay the estimated pension costs for the next actuarial period in advance and will receive a discount as a result. Because the payment profile built into the MTFs is based on estimates, there will always be a difference between these figures and the actual contributions calculated on the payroll each year. It is therefore recommended that a new pensions timing reserve, with a variable annual contribution, is set up to smooth the impact of such in-year variations in pensions liability.

3.25 Some of the Resources portfolio savings proposals included at Appendix B can be delivered early and as in 2019/20 it is proposed to contribute the savings delivered in 2020/21 and 2021/22 to the airport dividend reserve, to offset the temporary pressure on dividend income shown in Appendix A and referred to at paragraph 3.8 above.

### **Business rates windfall**

3.26 The BSG supported proposals for the use of £2.605 million of funding from the business rates windfall income anticipated in 2019/20, including £2 million to create a place-making fund which would be used to support the promotion, sustainability and

resilience of Solihull as an attractive place to live and do business. The total value of the business rates windfall income relating to 2019/20 will not be confirmed until after the year end and formal approval for these allocations will be sought from Full Cabinet at that point.

3.27 The windfall income expected over the period of the MTFS is shown in the table below. The forecasts have been updated to take account of the latest business rates projections as reported to central government in the NNDR1 return. Full Cabinet is asked to approve the use of the balance of the 2018/19 windfall (£1.052 million) to smooth fluctuations in projected retained business rates income, as shown in the table below.

	2018/19 £'000	2019/20 £'000	2020/21 £'000
<b>Forecast windfall income for the year as at Members' Seminar</b>	(1,052)	(9,011)	(9,250)
Updated forecast windfall income for the year	(1,052)	(9,468)	(9,197)
Proposed allocation (reported to Full Cabinet in January 2020) – capital spend at risk (will be repaid when risk is removed)	0	1,028	0
Proposed allocation – business rates fluctuations	1,052	45	0
Proposed allocation – place-making fund	0	2,000	0
Proposed allocation – short term support for recycling contract	0	560	0
<b>Forecast balance</b>	<b>0</b>	<b>(5,835)</b>	<b>(9,197)</b>

3.28 Taking these proposed allocations into account, the revised forecast balance on the windfall contingency as at March 2021 would be £15.032 million. However, it is likely that a request will be made in the near future to allocate some of this amount in support of the Oracle Cloud project.

### **Budget 2020/21**

3.29 The resulting budget for 2020/21 would be £159.172 million, as summarised below.

	2020/21 £m	2021/22 £m	2022/23 £m
<b>Base budget</b>	<b>147.620</b>	<b>159.172</b>	<b>153.870</b>
Funding commitments	13.638	0.686	3.708
Ongoing savings – 2020/21 MTFS	0	0	(2.209)
One-off savings – 2020/21 MTFS	(0.113)	(0.150)	(1.200)
Savings approved in previous years	(3.551)	(0.144)	1.680
Amendments to savings approved in previous years	(0.652)	0	0
Government grants	0.940	0.027	0.318
Use of working balances and reserves	(1.983)	(3.145)	2.673
Contribution to/(from) budget strategy reserve (previously approved contributions plus amendments proposed through this budget process)	3.273	(2.576)	1.972
<b>Recommended/ indicative budget</b>	<b>159.172</b>	<b>153.870</b>	<b>160.812</b>
<b>Total funding</b>	<b>(159.172)</b>	<b>(153.870)</b>	<b>(160.812)</b>

	2020/21 £m	2021/22 £m	2022/23 £m
Assumed increase in general council tax	1.99%	2.99%	2.99%
Assumed increase in adult social care precept	2.00%	-	-

3.30 It should be noted that this position is subject to change should there be any new announcements included in the final settlement.

### **Medium Term Financial Strategy (MTFS)**

3.31 The MTFS has been updated and a draft is attached for comment at Appendix D. The MTFS represents an overarching strategy document, supported by three separate strategies for revenue, capital and treasury management. The updated treasury management strategy was considered by Audit Committee on 7 January 2020 and was approved by Full Council on 4 February 2020 as part of the Audit Committee minutes.

3.32 The corporate capital strategy has also been updated and a draft is attached at Appendix E. The capital strategy incorporates the Council's updated strategy on the flexible use of capital receipts and the Minimum Revenue Provision Policy Statement, which will require the specific approval of Full Council.

3.33 The revenue strategy, which will set out the budgets for each cabinet portfolio and provide more detail on council tax levels, will be completed following Full Council's approval of the budget for 2020/21. All three strategies will be published on the Council's website alongside the MTFS itself.

3.34 It should be noted that the figures within the MTFS are based on the budget assumptions outlined above, and to the extent that those assumptions change as a result of Full Cabinet's recommendation on council tax or the final settlement, this will affect the figures included in the MTFS. The MTFS and corporate capital strategy will be revised if necessary following this meeting and final versions will be submitted to Full Council on 27 February, alongside the budget and council tax recommendations.

### **Prudential borrowing**

3.35 The MTFS includes £264,000 of additional revenue funding for prudential borrowing in 2020/21, in support of a number of projects on the corporate capital programme. As decisions on the use of prudential borrowing tend to be taken by members outside the budget process, the table below summarises what is included in the MTFS to provide members with a complete picture of the Council's commitments.

	2020/21 £'000	2021/22 £'000	2022/23 £'000
Council House refurbishment	104	104	0
ICT Projects	110	110	0
ICT Agile	50	90	0
<b>Total</b>	<b>264</b>	<b>304</b>	<b>0</b>

### **Fees and Charges**

3.36 Under the Council's fees and charges policy, every charge levied by the Council

needs to be approved annually as part of the budget setting process. A schedule of proposed fees and charges is available, online only, as Appendix F to this report.

- 3.37 These fees and charges take into account the guidance set out in the Council's policy and have been reviewed in the light of the pressures faced by the Council and with reference to inflation levels and particular service circumstances. Members are asked to note that, in line with the MTFS, standard assumptions for income levels have been built into the base budgets and any variations to fees and charges impacting on the assumed financial position will have to be managed within individual cash limits.

### **Carbon budgeting**

- 3.38 Members will be aware that the Council has committed to reducing its net carbon emissions to zero by 2030. This will require the reduction of 8,544 tonnes from street lighting, corporate properties and the strategic environment contract and approximately 1,200 tonnes from other services. As outlined in the report received by the BSG which is attached at Appendix G, this will necessitate the development of a new carbon management plan and the development of a process for reviewing and setting annual 'budgets' for carbon emissions in parallel with the financial budgeting process.

### **Summary**

- 3.39 In summary, the budget proposals provide a balanced budget across all years of the MTFS, with:

- Ongoing savings exceeding the 2022/23 target by £772,000;
- No new savings being required from adults' or children's services;
- A contribution of £2.045 million to the children's services reserve;
- A new place-based investment fund of £2 million;
- A forecast balance on the budget strategy reserve of £9.765 million by March 2023;
- Forecast uncommitted business rates windfall monies totalling £15.032 million across 2019/20 and 2020/21; and
- A council tax assumption in 2020/21 of 2.0% for adult social care and 1.99% for core council.

- 3.40 The Chartered Institute of Public Finance and Accountancy (CIPFA) has developed an index of financial resilience for English councils which assesses each authority against a number of indicators, including levels of reserves, external debt and auditors' judgements, in order to illustrate each council's financial position relative to that of comparator authorities. The index has been developed against a background of sustained pressures on the sector which have led to high profile problems at authorities such as Northamptonshire, with the intention of highlighting areas of potential risk to councils' financial stability and informing the judgement of the chief finance officer on the robustness of budgets. CIPFA acknowledges that the index should not however be viewed in isolation and its interpretation will depend to a large degree on the local context specific to each authority.

- 3.41 Solihull's results, compared to our statistical nearest neighbours, suggest that for the majority of the indicators used the authority falls in the average to low risk category. The index suggests that Solihull has relatively high levels of unallocated reserves (such as working balances and the budget strategy reserve) which it is using relatively slowly, and this is reflected in the reserves sustainability indicator for which the Council has the lowest risk score of the group. Solihull's ratio of spending on social care to net revenue expenditure also suggests a relatively low risk, although the picture behind this is more mixed with the ratio for children's social care suggesting a higher risk than is the case for adults. It should be noted however that this picture is reversed when Solihull is compared to other metropolitan districts, with adult social care appearing to be higher risk than children's. This reflects the particularity of the borough's characteristics, which can make comparisons with metropolitan districts inappropriate and unhelpful, and provides an indication of the difficulties in drawing conclusions from such high level data.
- 3.42 The index does however suggest a relatively high level of risk in respect of business rates growth for Solihull compared to both our statistical nearest neighbours and other metropolitan districts. This indicator is calculated as growth in retained income as a percentage of the business rates baseline, and the implication is that high levels of business rates growth may not be sustainable or may suggest over-reliance on business rates income. As previously noted in budget reports, the Council is keenly aware of the risk of resource redistribution as a result of the government's ongoing review of local government funding and has attempted to assess the potential impact through the modelling of business rates income for the MTFs. The level of unallocated reserves held by the authority also provides some mitigation against this risk. It should also be noted that retained business rates income provides less than a third of the Council's funding, with the majority coming from council tax payers – a more stable and predictable funding stream.
- 3.43 The Director of Resources and Deputy Chief Executive has taken the findings of CIPFA's financial resilience index into account, together with the MTFs itself and the information provided through the budget and scrutiny process, in reaching his conclusion under section 25 of the Local Government Finance Act 2003 that he is satisfied with the robustness of the revenue estimates and the adequacy of the proposed financial reserves.

#### **4. What options have been considered and what is the evidence telling us about them?**

- 4.1 In developing the savings proposals for review by the BSG, the directorate leadership teams worked with the cabinet portfolio holders to establish the potential for savings within each service area.
- 4.2 The BSG then considered the proposals put forward by each cabinet portfolio in the light of intelligence on the pressures faced by each service and how such pressures were being managed. For example, in view of the pressures being experienced in social care services, the Group agreed that it would not be realistic to propose new savings within the Adult Social Care and Health and Children, Education and Skills portfolios.

## 5. Reasons for recommending preferred option

- 5.1 As outlined in section 4 above, the recommendations of the BSG are based on the consideration of the particular financial constraints and service delivery context of each individual service area. In determining its recommendations the Group sought to balance the requirements of each service area within the forecast funding envelope set out by the updated MTFS.

## 6. Implications and Considerations

- 6.1 How the proposals in this report contribute to the delivery of Council Plan priorities:

Priority:	Contribution:
Securing inclusive economic growth.	The budget and MTFS address all of the Council's priorities, with additional resources provided specifically in support of this priority through the business rates windfall.
Planning & delivery for Solihull's low carbon future (to include biodiversity implications).	The budget and MTFS address all of the Council's priorities and, as outlined in Appendix G, the Council is developing its approach to carbon budgeting aligned to the MTFS process.
Managing demand and expectation for public services.	The budget and MTFS address all of the Council's priorities, with some specific additional investment to support the exploitation of digital technology.
Developing our approach to services for adults and children with complex needs.	The budget and MTFS address all of the Council's priorities, with significant additional resources provided to both adults' and children's services over the next three years.
Making the best use of our people and physical assets.	The budget and MTFS address all of the Council's priorities, with funding for prudential borrowing to support the refurbishment of office accommodation.

- 6.2 Consultation and Scrutiny:

- 6.2.1 At its meeting on 29 January 2020, the Resources and Delivering Value Scrutiny Board considered the 2022/23 savings proposals and the updated budget position, together with feedback from the other scrutiny board meetings held in January. An extract from the minutes of that meeting is attached at Appendix C.
- 6.2.2 The Budget Strategy Group has agreed that consultation with the public will take place on key specific savings proposals where that is necessary and appropriate. The savings proposals presented here have been shared with the unions and representatives of the business community. The unions' response was presented to the Resources and Delivering Value Scrutiny Board at the above meeting.

### 6.3 Financial implications:

- 6.3.1 In order to set a balanced budget, the authority's limited resources need to be targeted at priority areas and any unfunded service pressures will have to be met from corresponding savings. Equally, if any of the savings proposals in Appendix B are not supported, then alternatives will need to be identified in order to balance the budget.

### 6.4 Legal implications:

- 6.4.1 Under the Local Government Finance Act 1992, the Council must calculate its council tax requirement for 2020/21 before 11 March 2020. This decision is reserved to a meeting of the Full Council which this year will take place on 27 February; however, Full Cabinet is responsible for making a recommendation on the budget and associated council tax for the forthcoming financial year to Full Council and this is the subject of this report and the report of the Leader elsewhere on your agenda.

- 6.4.2 The savings proposals attached at Appendix B were developed with regard to legal implications where applicable.

### 6.5 Risk implications:

- 6.5.1 Based on the information provided, it is officers' opinion that the significant risks associated with failure to deliver the medium term financial strategy have been identified and assessed, and that arrangements are in place to manage them effectively.

### 6.6 Equality implications:

- 6.6.1 A strategic fair treatment assessment, which takes a high-level overview of the potential impact of the budget and MTFs proposals on customers, staff and communities, is attached at Appendix H.
- 6.6.2 The detailed savings proposals put forward as part of the 2020/21 budget process have been screened for equality implications and, as set out in Appendix H, specific savings proposals will be subject to detailed fair treatment assessments, where applicable, before they are implemented.

## 7. List of appendices referred to

- 7.1 Appendix A: Pressures and mitigating actions 2019/20 to 2022/23
- 7.2 Appendix B: New savings proposals and amendments to previously approved savings proposals
- 7.3 Appendix C: Extract of minutes of Resources and Delivering Value scrutiny board 27 January 2020
- 7.4 Appendix D: Draft Medium Term Financial Strategy 2020/21 to 2022/23
- 7.5 Appendix E: Draft Corporate Capital Strategy
- 7.6 Appendix F: Fees and charges 2020/21 [available online only]

7.7 Appendix G: Carbon reduction emissions 'budget' report to Budget Strategy Group 18 November 2019

7.8 Appendix H: Strategic Fair Treatment Assessment of the MTFS

**8. Background papers used to compile this report**

8.1 Budget Strategy Group papers from the meetings held on 2 October, 28 October and 18 November 2019.

**9. List of other relevant documents**

9.1 None