

Meeting date: 7 February 2019

Report to: Full Cabinet



Subject/report title: Budget Framework 2019/20 – 2021/22

Report from: The 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:

1. Purpose of Report

- 1.1 To provide an update on the budget position for 2019/20 and subsequent years and to seek recommendations on the budget for Full Council.
- 1.2 To update the Medium Term Financial Strategy and Efficiency Plan (MTFS) and the Capital Strategy, and to agree any amendments for approval by Full Council.

2. Decision(s) recommended

- 2.1 Approve the contribution of £315,000 from the LAA Reward Grant reserve to a Troubled Families reserve, as outlined at paragraph 3.8 below.
- 2.2 Approve the creation in 2018/19 of a new Children's Services reserve of £1.566 million, made up of £927,000 from the LAA Reward Grant reserve and £639,000 of business rates windfall income, as outlined at paragraphs 3.8 and 3.22 below.
- 2.3 Approve a contribution of £350,000 from the Budget Strategy Reserve in 2018/19 to fund pressures on unaccompanied asylum seeking children (£250,000) and youth remand (£100,000) services, as outlined at paragraph 3.9 below.
- 2.4 Approve the equal apportionment of the £1.487 million one-off social care grant receivable in 2019/20 between adult social care and children's services, with

£743,430 to be allocated to the Adult Social Care and Health portfolio and £743,430 to the Children's Services, Education and Skills portfolio, and delegate the authority for determining how each portfolio's allocation should be spent to the cabinet members for those portfolios and the Director for Adult Care and Support and the Director of Children's Services and Skills.

- 2.5 Approve the allocation of the Brexit preparation funding to the Cabinet Member for Resources and Delivering Value, as outlined in paragraph 3.27 below.
- 2.6 Recommend, subject to any amendments, the draft updated Medium Term Financial Strategy and Efficiency Plan (MTFS) and the Corporate Capital Strategy, incorporating the Council's strategy on the flexible use of capital receipts, for approval by Full Council on 28 February (attached at Appendices D and E).
- 2.7 Note the government capital allocations for 2019/20, detailed in the table in paragraph 3.1 of the Corporate Capital Strategy, passported to individual cabinet portfolios for project allocation.
- 2.8 Recommend the fees and charges proposed within each portfolio and detailed at Appendix F (available online only), for approval by Full Council on 28 February.
- 2.9 Agree a recommendation on the level of the adult social care precept for 2019/20 to go forward to Full Council on 28 February.
- 2.10 Agree a budget recommendation and a recommendation on the level of the general council tax increase for 2019/20 to go forward to Full Council on 28 February.
- 2.11 Approve the prudential borrowing requirements for the period of the MTFS, as set out at paragraph 3.32 below.

3. What is the issue?

- 3.1 The Budget Strategy Group (BSG) met on three occasions in October and November 2018 to consider:
 - Pressures and mitigating actions from the current year to 2021/22;
 - Updates to the medium term financial strategy (MTFS);
 - Detailed savings proposals for 2021/22;
 - Amendments to previously approved savings proposals for 2019/20 and 2020/21 relating to the Adult Social Care and Health and Managed Growth and Communities portfolios.

Funding pressures

- 3.2 Within the current financial year the Council is managing a significant number of existing budget pressures, including demographic pressures resulting from growth in demand for services and other underlying pressures that are being managed by directorates as part of their overall financial position. These pressures and the mitigations in place have necessarily shaped the development of budget proposals for 2019/20 to 2021/22, and so information on the nature and extent of these pressures

and how they are being managed was shared with the BSG to inform consideration of the savings proposals put forward for 2021/22. Further details are included at Appendix A.

- 3.3 Solihull has always sought to set realistic and deliverable budgets through the three year budgeting process, and in accordance with that objective the BSG recommended the allocation of significant additional resources to specific service areas through the MTFS, as outlined below.
- 3.4 In June 2018, Full Cabinet approved the ring-fencing of the 2017/18 business rates windfall income to temporarily support pressures across five service areas: the care at home contract, special educational needs and disability transport, children's placements, early help and the drug and alcohol service. The BSG concluded that it was unrealistic to assume that this level of funding could be found from within the relevant service budgets going forward, and so the Group agreed to recommend that annual funding totalling £2.560 million be provided permanently for these services in future years.
- 3.5 For a number of years, adult social care services have received an annual increase in funding of £1.5 million to meet the additional costs of inflation and demographic change. The BSG proposed an increase of £200,000 to this annual allocation from 2019/20 to provide an increased allowance for care cost inflation as a result of increased staffing wage pressures. The service is also facing a potential net reduction in external funding of £1.2 million which the Group agreed to recommend be built into the MTFS as a pressure from 2021/22, alongside a net residual pressure of £714,000 from the 2018/19 budget process.
- 3.6 An independent financial review of the cost of children's services undertaken over the summer of 2018 found that the level of demographic pressures on children's placements is such that the approved saving of £1 million targeted for 2019/20 is unlikely to be delivered. The BSG therefore proposed to remove the saving from the MTFS and fund the resulting pressure corporately. The Group also noted high levels of demand for the home-to-school transport and special educational needs and disability (SEND) services and recommended additional ongoing funding from 2019/20 of £600,000 and £430,000 respectively in order to rebase these budgets. The BSG also agreed to recommend that a net residual pressure of £93,000 from the 2018/19 budget process was funded permanently from 2021/22.
- 3.7 In total therefore the BSG recommended ongoing investment into adults', children's and public health services of £7.197 million by 2021/22, in addition to the funding for demographic growth and inflation already included in the MTFS.
- 3.8 The proposals at paragraphs 3.4 and 3.6 above address all but one of the recommendations of the independent financial review. The remaining recommendation, as reported to the BSG in October 2018, was that consideration should be given to creating a reserve to manage fluctuations in the costs associated with looked after children, should the opportunity arise. The Local Area Agreement (LAA) Reward Grant reserve includes a balance of £1.242 million relating to the Troubled Families programme, which is due to end in March 2020. The latest modelling suggests that reserve funding of £315,000 will be sufficient to support the scheme to its conclusion. It is recommended therefore that this funding is set aside in

a separate Troubled Families reserve, and that the balance of £927,000 is used to create a new Children's Services reserve in accordance with the recommendation of the independent review.

- 3.9 As outlined in the financial monitoring report for Period 9 elsewhere on your agenda, there are acute funding pressures on children's services in the current year which are being addressed through a recovery plan. The Leader and Director of Resources and Deputy Chief Executive have supported efforts to secure additional funding from central government in respect of unaccompanied asylum seeking children (UASC) and youth remand services. The case for this additional funding was very strong but these bids have been unsuccessful and Full Cabinet is now asked to approve one-off contributions from the Budget Strategy Reserve of £250,000 and £100,000 respectively in order to address funding shortfalls in the current year.

Updated savings requirement

- 3.10 The updates to the MTFs considered by the BSG – including the Group's recommendations for additional investment in adults' and children's services – resulted in a savings target for 2021/22 of £4.112 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 2019/20 and 2020/21.
- 3.11 Since the conclusion of the Budget Strategy Group process, some further updates have been made to the assumptions underlying the MTFs. Firstly, as announced in the provisional finance settlement, the Council will receive £456,000 of one-off funding in 2019/20 as its share of the national business rates levy surplus, and the creation of new business rates pilots in Worcestershire and Staffordshire has triggered the dissolution of the Greater Birmingham and Solihull (GBS) business rates pool. This means that Solihull will not be required to pay a levy on business rates growth in 2019/20, resulting in a one-off benefit to the MTFs of £1.845 million. However, the net levies retained by the pool constituted a key funding stream for the Local Enterprise Partnership (LEP) and the pool members may be required to make further contributions to the LEP.
- 3.12 It had been anticipated that the baseline used for measuring growth in the calculation of the New Homes Bonus would be increased in 2019/20 but the government confirmed in the provisional settlement that no changes would be made, reducing the 2021/22 savings target by £150,000. The provisional settlement also confirmed that Solihull's share of the one-off grant for adults' and children's services announced in the Autumn Budget 2018 will be £1.487 million. It is recommended that this grant be divided equally between adults' and children's services, with authority for determining how each portfolio's allocation of £743,430 should be spent delegated to the relevant cabinet portfolio holders and directors. The table at Appendix B summarises initial proposals for how this funding will be spent.
- 3.13 Forecast income from business rates is reported to the government each January through the NNDR1 return. The latest estimates indicate a better position for net business rates income for 2019/20, despite some forecast growth slipping into 2020/21. Following a change in the methodology used to calculate the business rates

provision, the contribution required has reduced. The total net impact on the 2021/22 savings target is a reduction of £532,000. However, as noted previously business rates forecasts are volatile and the impact of appeals is uncertain, and these projections will continue to be kept under review for future years. The challenges are illustrated by a recent successful appeal, in respect of the National Motorcycle Museum, that cost £616,000 compared with the provision of £96,000.

- 3.14 The tax base for 2019/20 was approved by the Cabinet Member for Resources and Delivering Value on 24 January 2019 and the profile of the housing growth projections underlying the MTFS was updated as a result. The impact on forecast council tax and New Homes Bonus income for 2019/20 and future years is estimated to reduce the 2021/22 savings target by £92,000.
- 3.15 An increase to the employer rate for staff in the NHS pension scheme was announced in January 2019. There have also been some adjustments to assumptions around inflation and the transport levy, which together increase the 2021/22 savings target by £404,000.
- 3.16 The updates outlined above reduce the revised savings requirement by £370,000 to £3.742 million, pending the publication of the final local government settlement and confirmation of the Environment Agency levy, as shown in the table below.

	2019/20 £'000	2020/21 £'000	2021/22 £'000
	One-off	One-off	One-off
Savings requirement as reported to Members' Seminar	2,103	3,654	4,112
One-off use of budget strategy reserve 2019/20	(2,103)	0	0
One-off use of budget strategy reserve 2020/21	0	(3,654)	0
Savings target as reported to Members' Seminar	0	0	4,112
Updated assumptions	(2,607)	(661)	(370)
Revised savings target	(2,607)	(661)	3,742

Savings proposals

- 3.17 The table below shows the total value of the savings proposals put forward for 2021/22, some of which can be delivered early and will be utilised to offset funding pressures within specific service areas. The detailed proposals are included at Appendix C1.

	2019/20 £'000	2020/21 £'000	2021/22 £'000
	One-off	One-off	One-off
Revised targets	(2,607)	(661)	3,742
Savings proposals – ongoing	(710)	(1,028)	(3,640)
Savings proposals – one-off	0	0	(750)
Savings committed to service pressures	710	1,028	0

Net additional (saving to) / use of Budget Strategy Reserve	(2,607)	(661)	(648)
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- 3.18 As shown in the table below, there is a favourable variance in 2021/22 which means that the budget assumptions are £648,000 ahead of the savings targets, which is included in the MTFs as a contribution to the Budget Strategy Reserve.
- 3.19 As part of the 2019/20 budget process, the savings identified through previous years' budget processes in respect of adult social care were reviewed and a number were updated or re-profiled as a result. In addition, there have been some amendments to previously approved savings in the Managed Growth and Communities portfolios. Further details are included at Appendix C2.
- 3.20 The movements on the Budget Strategy Reserve shown in the table at paragraph 3.17, and the additional £350,000 of contributions recommended from the reserve at paragraph 3.9, result in forecast balances on the reserve as shown in the table below.

March 2020 £'000	March 2021 £'000	March 2022 £'000
7,191	6,781	7,429

Business rates windfall

- 3.21 As referred to at paragraph 3.13 above, the business rates methodology has been revised to take account of approaches taken by other authorities and the updated methodology has been applied to the 2018/19 and 2019/20 ratings lists. Had this methodology been in place in 2017/18, the business rates windfall would have been £639,000 higher – instead the timing of the amendment means that the resulting increase in windfall will be realised in 2018/19.
- 3.22 Full Cabinet agreed in June 2018 to allocate the initial distribution of the 2017/18 windfall income to people-based services. It is therefore proposed that the additional windfall income of £639,000 is also made available for people-based services and Full Cabinet is asked to approve in principle, pending the confirmation of the windfall in June 2019, the allocation of this amount to children's services. This presents an opportunity to augment the new Children's Services reserve proposed in paragraph 3.8 above, bringing the total balance to £1.566 million in order to provide the service with greater flexibility in the face of fluctuating demand, as recommended by the independent financial review.
- 3.23 The BSG agreed to endorse requests to Full Cabinet for £4.195 million of funding from the business rates windfall income anticipated in 2018/19 and 2019/20 to provide investment in the borough to promote future growth, as shown in the table below. The total value of the windfall income relating to 2018/19 will not be confirmed until after the year end and formal approval for these allocations will be sought from Full Cabinet at that point.

Area of Investment	Amount £'000	Reason for Request
Local Plan Investment	900	Preparation of public examination, and building evidence base. Reserves have been exhausted.
Transport and Highways	300	To meet costs associated with the increase in, and the

Area of Investment	Amount £'000	Reason for Request
Infrastructure investment		increased use of, the road network and associated deterioration.
Cleansing and Maintenance	700	Re-investment in public realm cleansing and improvements to manage maintenance budget reductions in previous years.
Environmental Services Contract review	985	To fund a review including modelling and options appraisals for service delivery, leading to implementation of the preferred option.
Street Lighting LED replacement acceleration	1,310	To enable early delivery of the street lighting LED replacement in 2019/20 and 2020/21 instead of 2023/24. Total savings of £2.560m will be made, with £1.050m for the MTFS and £1.510m for investment in highway assets.
Total	4,195	

3.24 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. At the time of the members' seminar it was proposed to use £2 million of the projected 2018/19 windfall income to top up the Budget Strategy Reserve, but this contribution is no longer required as a result of the removal of the requirement to contribute to the GBS business rates pool.

	2018/19 £'000	2019/20 £'000
Forecast windfall income for the year as at Members' Seminar	(6,735)	(7,277)
Updated forecast windfall income for the year <i>(2018/19 amount includes element relating to 2017/18)</i>	(7,672)	(7,250)
Proposed allocation – business rates fluctuations	(2,149)	0
Proposed allocation – investment in the Place <i>(paragraph 3.23 above)</i>	(4,195)	0
Proposed allocation – allocation of 2017/18 element to children's services <i>(paragraph 3.22 above)</i>	(639)	0
Forecast balance	689	7,250

3.25 The total uncommitted windfall income is currently forecast to be £7.939 million, compared to the forecast of £5.668 million reported to the Members' Seminar in December 2018.

Budget 2019/20

3.26 The resulting budget for 2019/20 would be £147.711 million, as summarised below:

	2019/20 £m	2020/21 £m	2021/22 £m
Base budget	141.605	147.711	147.266
Funding commitments	14.328	7.128	4.131
Ongoing savings – 2019/20 MTFS	(0.710)	(0.318)	(2.612)
Less saving shown in tax base	0.036	0.045	0.287
One-off savings – 2019/20 MTFS	0.000	0.000	(0.750)
Savings approved in previous years	(11.584)	(2.834)	1.699
Amendments to savings approved in previous years	1.085	(0.521)	0.000
Government grants	(0.523)	0.990	0.056
Use of working balances and reserves	0.017	(4.525)	3.045
Contribution to Budget Strategy Reserve	3.457	(0.410)	0.648
Recommended/ indicative budget	147.711	147.266	153.770
Total funding	(147.711)	(147.266)	(153.770)
Maximum assumed council tax increase	1.99%	2.99%	2.99%
Increase in council tax to fund adult social care	1.00%	-	-

3.27 It should be noted that this position is subject to change should there be any new announcements included in the final settlement. In addition, the Ministry for Housing, Communities and Local Government (MHCLG) announced on 28 January that local authorities will receive a share of £40 million to support preparations for Brexit – unitary authorities like Solihull will receive £210,000, half in 2018/19 and half in 2019/20. The funding is intended to help councils to adapt to the changes caused by Brexit, ensuring their local authority is prepared whilst also protecting vital local services. It is proposed that this funding be allocated to the Cabinet Member for Resources and Delivering Value to determine how it should be applied.

Medium Term Financial Strategy and Efficiency Plan (MTFS)

3.28 The MTFS has been updated and a draft is attached for comment at Appendix D. The MTFS has been reworked this year as 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 9 January 2019 and will be reported to Full Council for approval alongside the budget and council tax on 28 February.

3.29 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.

3.30 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 2019/20. All three strategies will be published on the

Council's website alongside the MTFS itself.

- 3.31 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 capital strategy will be revised if necessary following this meeting and final versions will be submitted to Full Council on 28 February, alongside the budget and council tax recommendations.

Prudential borrowing

- 3.32 The MTFS includes £345,000 of revenue funding for prudential borrowing in 2019/20, 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.

	2019/20 £'000	2020/21 £'000	2021/22 £'000
Property Services	150	0	0
ICT	135	110	110
ICT Agile	60	50	90
Total	345	160	200

Fees and Charges

- 3.33 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.
- 3.34 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.

Summary

- 3.35 In summary, the budget proposals include:
- A balanced three year MTFS for 2019/20 to 2021/22, with new savings of £4.390 million in 2021/22;
 - Savings which exceed the target by £648,000 in 2021/22;
 - Additional investment in adult social care, children's services and public health of £7.197 million by 2021/22, over and above amounts already included in the MTFS;
 - The creation of a new children's services reserve of £1.566 million to help manage fluctuations in demand;

- Business rates windfall investment of £4.195 million in place based services;
- A forecast balance on the Budget Strategy Reserve of £7.429 million by March 2022;
- Forecast uncommitted business rates windfall monies of £7.939 million by the end of 2019/20; and
- A council tax assumption of 1.0% for adult social care and 1.99% for core council in 2019/20.

3.36 The Chartered Institute of Public Finance and Accountancy (CIPFA) has developed an index of financial resilience for English councils which it has made available for testing. The index assesses each authority against a number of indicators in order to illustrate each council's financial position relative to that of comparator authorities.

3.37 Solihull's results place the Council in the "green" or "amber" area of the index for the majority of the indicators and in particular the index suggests the Council has relatively high levels of unallocated reserves (such as working balances and the Budget Strategy Reserve), is using its reserves relatively slowly and has a high level of council tax income relative to net expenditure. There are two measures for which the Council is in the "red" area of the index: the proportion of net expenditure that is accounted for by adult social care, which the index suggests is relatively high, and the proportion of the budget funded from retained business rates, which is relatively low. The latter indicator reflects the fact that the comparative strength of Solihull's council tax base means that the Council's budget is more reliant on council tax income, which is arguably reduces the Council's exposure to the volatility and unpredictability of retained business rates income.

3.38 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. Data including cost and performance benchmarking and information on key cost drivers and underlying trends was provided to each directorate leadership team to assist in the development of the budget proposals.

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 children's services, the Group agreed that it would not be realistic to propose new savings within the Children, Education and Skills portfolio.

4.3 An independent financial review of children's services and management reviews of

adults' services also contributed to the development of the pressures and savings schedules reported to the BSG and the Group's subsequent recommendations for additional investment.

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 Delivery of key themes in the Council Plan:

How will the options/proposals in this report contribute to the delivery of the key themes in the Council Plan? The budget addresses all of the Council's priorities.

- Improve Health and Wellbeing
- Managed Growth
- Build Stronger Communities
- Deliver Value – the budget proposals outlined in this report support the financial objectives of the Council's medium term financial strategy.

- 6.2 Implications for children and young people, vulnerable groups and particular communities:

- 6.2.1 An independent review of the cost of children's services was undertaken in the summer of 2018 and the recommendations resulting from this review have been built into the MTFS proposals. Additional funding has also been included to meet the identified pressures in the cost of care for vulnerable adults.

- 6.3 Consultation and Scrutiny:

- 6.3.1 At its meeting on 6 February 2019, the Resources and Delivering Value Scrutiny Board considered the 2021/22 savings proposals and the updated budget position, together with feedback from the January scrutiny board meetings. A verbal update on the Resources and Delivering Value Scrutiny Board meeting will be provided to members.

- 6.3.2 The BSG has agreed that consultation with the public will take place on key specific savings proposals. The savings proposals presented here have been shared with the unions and representatives of the business community.

6.4 Financial implications:

6.4.1 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 C are not supported, then alternatives will need to be identified in order to balance the budget.

6.5 Legal implications:

6.5.1 Under the Local Government Finance Act 1992, the Council must calculate its council tax requirement for 2019/20 before 11 March 2019. This decision is reserved to a meeting of the Full Council which this year will take place on 28 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.

6.5.2 The savings proposals attached at Appendix C were developed with regard to legal implications where applicable.

6.5.3 Risk implications:

6.5.4 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 Statutory Equality Duty:

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 G.

6.6.2 The detailed savings proposals put forward as part of the 2019/20 budget process have been screened for equality implications and, as set out in Appendix G, 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 2018/19 to 2021/22

7.2 Appendix B: Proposed allocation of Budget 2018 social care funding

7.3 Appendix C1: New savings proposals 2021/22

7.4 Appendix C2: Movements and amendments to previously approved savings proposals

7.5 Appendix D: Draft Medium Term Financial Strategy and Efficiency Plan 2019/20 to 2021/22

7.6 Appendix E: Draft Corporate Capital Strategy

- 7.7 Appendix F: Fees and charges 2019/20 [available online only]
- 7.8 Appendix G: 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 2018, 29 October 2018 and 15 November 2018.

9. List of other relevant documents

- 9.1 None