

South Lakeland District Council
Overview and Scrutiny Committee 26 October 2018
Cabinet 31 October 2018
Council 18 December 2018
Corporate Financial Monitoring Quarter 2, 2018/19

Portfolio: Finance Portfolio Holder
Report from: Assistant Director Resources (Section 151 Officer)
Report Author: Lee Hurst – Chief Accountant
Wards: All
Forward Plan: Not applicable

1.0 Expected Outcome

1.1 It is expected that Members note the projected year end position based on performance to the end of Quarter 2 2018/19, that Council approve the changes to the capital programme as set out in the report, and Cabinet approve the use of reserves identified in the report.

2.0 Recommendation

2.1 It is recommended that Overview and Scrutiny Committee:-

(1) Note the contents of the report

2.2 It is recommended that Cabinet:

(1) Note the contents of the report;

(2) Request that Council approve the virements and budget changes to increase the capital programme as outlined in paragraph 3.6.1 and reflected in the revised capital programme at appendix 2; and

(3) Approve the use of £82k of the Cumbria NDR Pool Income Reserve, £20k of the General Reserve, and £12k of the Statutory Duties Reserve as set out in paragraphs 3.5.2 to 3.5.4.

2.3 It is recommended that Council:

(1) Note the contents of the report; and

(2) Approve the virements and budget changes to increase the capital programme as outlined in paragraph 3.6.1 and reflected in the revised capital programme at appendix 2.

3.0 Background and Proposals

3.0.1 **Revenue – Appendix 1** sets out the revenue variances to date. The approved net revenue budget for 2018/19 set by Council in February 2018 was £12.931m which included a Customer Connect savings target of £361k and a vacancy factor savings target of £560k. Additionally, carry forward requests of £486k were approved by

Council on the 22nd May 2018. Expenditure budgets have been increased in accordance with those approved carry forwards along with the matching funding from reserves. Overall, at the end of Quarter 2, budget monitoring has identified a forecast year-end overspend of £251k. Trends identified in these budget monitoring results will be fed into the 2019/20 budget setting process.

3.0.2 **Capital – Appendix 2** sets out the position on the capital programme. The capital budget for 2018/19 approved by Council in February 2018 was £4.655m. Carry forward requests of £3.249m were approved by Council on the 22 May 2018, and additional capital expenditure of £1.686m was approved by Council on the 24th July for the European Regional Development Fund (ERDF) Flood Alleviation Scheme (£1.557m) and Customer Connect Business Case (£129k) which, along with some other minor housekeeping virements brings the 2018/19 capital programme budget to £9.795m. Expenditure against this programme to the end of Quarter 2 was £2.366m. A revised capital programme will be submitted as part of the 2019/20 budget setting process.

3.0.3 **Treasury – Appendix 3** provides an update on Treasury management for the quarter. All activity has been within the approved limits. Investments have performed better than the relevant benchmarks. No repayment of existing borrowing or new borrowing is anticipated up to the end of the financial year.

3.1 Revenue Variances by Assistant Director

3.1.1 **Appendix 1** provides the detail of the revenue variances for each Assistant Director's service area. The projected out-turn is for a net overspend of £251k. Further detail is provided below in **Table 1** and paragraphs a) to e) below.

Table 1: Summary by Assistant Director Service Area

AD area	Expenditure Budget Full Year £000	Income Budget Full Year £000	Expenditure Variance to Date £000	Income Variance to Date £000	Overall Variance to Date £000	Out-turn projection £000	Year-end Carry Forward £000
Resources (a)	23,725	-20,164	12	-43	-31	-78	0
Performance and Innovation (b)	2,027	-67	-111	42	69	-25	-89
Strategic Development (c)	8,537	-4,433	-130	174	44	227	-39
Neighbourhood Services (d)	14,962	-8,469	-15	-188	-203	80	0
Corporate (e)	191	-15,948	0	10	10	47	0
Total GF	49,442	-49,081	-244	-5	-249	251	-128
Net General Fund Before Corporate Savings Target	361						
Corporate Savings Target (para. 3.3.1)	(361)						
Net GF	0						

- a **Resources** – The current projection is for a £78k underspend at year-end. This relates to a number of smaller variances, as set out in **Appendix 1**. The main reasons are:
- £10k underspend in Legal Services relating to vacant posts.
 - Additional Council Tax Support administration grant of £12k.
 - £20k underspend due to unclaimed Members allowances. This is due to specific Members not claiming and so no recurring saving has been identified.

- It is projected that bank charges may be £12k underspent as the pattern of fees is lower than budgeted, but activity has been low in the early part of the year so close monitoring will continue.
 - A one-off £41k budget saving due to a salary budgeting correction.
 - An £27k overspend on salaries in Finance due to backfilling of a business critical post with agency staff which was required to meet the statutory accounts closure deadline.
- b **Performance and Innovation** - The current projection is a £25k underspend. The full list of variances is detailed in **Appendix 1**. The main reasons are:
- Part back-filled vacant posts in Customer Services resulting in a net underspend of £12k.
 - An overspend of £13k in Policy and Performance relating to payments for additional responsibilities and exceptional effort under the interim management arrangements.
 - A net salary underspend of £12k in Corporate Communications due to vacant posts.
 - A £14k underspend in Electoral Registration. This is the result of an underspend of £28k on equipment, partially offset by a £14k shortfall in grant.
 - Four vacant posts in ICT, two now recruited to, leading to an underspend of £59k. This is currently subject to a carry forward request to fund fixed-term posts in 2019/20.
 - A potential carry forward request of £30k relating to a contribution to Brewery Arts Centre development project due to delays in scheme implementation.
- c **Strategic Development** - There is currently a £227k forecast overspend with variances detailed in **Appendix 1**. The main reasons for the projected out-turn are:
- Projected £12k surplus on Health and Safety income due to providing services externally.
 - Underspend of £12k due to £32k saving on vacant office cleaning posts offset by a £20k shortfall in rental income. Alternatives are currently being worked up with a consideration of the longer-term impact of the Customer Connect 'Places' (office accommodation) programme being taken into account.
 - A forecast £37k salary underspend in Development Implementation due to vacant posts. No recruitment is planned as this forms a key part of the Customer Connect changes.
 - Development Control salary overspend of £24k and income shortfall of £307k relating to planning applications. This is a mid-year projection based on comparison with earlier years. During budget setting for 2018/19 the planning fee charges and income budgets were increased by 20% (£118k) under a government initiative to direct the additional income into reinvestment in the planning process to deliver improvements in service delivery. Accordingly, a matching expenditure budget of £118k was created for 2018/19 to fund this investment. The current position of managing the planning service to maintain minimum service levels means that the planned reinvestment will not take place this financial year. Therefore it is proposed to reduce both the income budget and expenditure budget in the service by £118k through a housekeeping virement. As the actual planning fee prices will not be reduced, it is proposed that 20% of the actual planning fee income achieved in the year will be set aside to reinvest in the service in future years. Detailed proposals for the service will be developed as part of the budget setting process and through a report to Members.
 - A forecast underspend of £25k of the self-build and custom-build register element of the Housing and Enabling service.
 - Homelessness overall is projected to be £22k over budget. This is made up of a £37k income shortfall due to changes in the way Supporting People grant is

allocated by the County Council for which future budgets will be amended, £10k additional homelessness grants from MHCLG, and net vacancy savings of £5k.

- Land Charges is projected to overspend by £20k on the Positional Accuracy Improvement initiative. This overspend is to be funded from the existing Land Charges Trading Account surplus.
- Local Plans is forecast to underspend on salaries by 27k due to vacant posts.
- £13k underspend on the Museum management fee. The method of provision of this service is currently under review and future budgets will be amended accordingly. This underspend may be required to fund any potential costs relating to the implementation of the new arrangements.
- A projected underspend of £39k in relation to the Community Housing Fund scheme due to delays in implementation. This underspend will be transferred back to the Community Housing Fund Reserve at the year end and therefore does not constitute an out-turn saving.

d **Neighbourhood Services** - There is currently a £80k underspend projected. This is made up of a number of variances across the service as detailed in **Appendix 1**. The main reasons for the projected underspend are:

- Car parking income is projected to overachieve its budget by £167k. Contextually, this is only a 3.8% overachievement of budget and is considered to be mainly due to the exceptionally good weather in the early part of the summer and particularly relates to the lakes car parks, while others, such as Kendal car parks, achieved income in line with expectations. It should be noted that a spell of bad weather could have a comparable negative impact on car park income and there have been some signs of this in September with winter still to come. Three car parks are due to be resurfaced over the coming months and the full impact of these closures has not been accounted for in the projection, although these are expected to cause only a minor impact. Furthermore, an underspend of £26k on Westmorland Shopping Centre Car Park relating to the structural survey costs, which came in under budget, have been requested to be used to cover costs relating to further work on car parking surveys to inform the car parking strategy.
- A £26k income shortfall relating to Lake Windermere moorings due to a small number of jetty births not being let due to both the exceptionally dry weather and external market pressures. A capital scheme to dredge the births to improve access has been submitted.
- A £35k underspend relating to Parks due to a 0.6 FTE Green Spaces Officer vacancy. A £49k overspend on Street Cleansing. The corporate vacancy saving will not be met leading to a salaries overspend of £20k. Furthermore, fuel costs are projected to be overspent by £18k due to the larger fleet, and tipping and disposal costs are forecast to be overspent by £11k due to increased waste volume requiring disposal. Both these issues will be built into budget setting for 2019/20.
- The Transport service is forecasting a £49k overspend on vehicle repairs due to the additional number of vehicles in the fleet. Further work will be undertaken for the 2019/20 budget setting process.
- Kerbside Recycling is projected to overspend by £174k. This is due to a number of variances within the service. A £28k shortfall on recycling credits is expected due to the impact of the hot summer on green waste, but tipping and disposal costs should be lower. Sale of recycling materials is expected to underachieve its income budget target by £66k due to low demand and low price for the materials. This could improve towards the end of the year should prices and demand increase as current market improvements are suggesting.
- A £16k demand led underspend on emptying bring site recycling banks. This may result in a corresponding reduction in bring site credits.

- e **Corporate items** – Corporate items, which include the Council’s funding through taxation and grants, investment interest income and expenditure, and movements to and from reserves are currently forecast to be in £47k overspent.
- Investment interest income forecasts are for a surplus of £15k. Short-term treasury investments are outperforming benchmarks and budgets do not include the recent interest rate rise.
 - Retained Business Rates income is expected to be £62k lower than budgeted. This is explained in paragraph 3.8.3.

3.2 Analysis of employee budgets

3.2.1 The position on employee costs at Quarter 2 is summarised in Table 2 below. The total variance against the Quarter 2 profiled budget is an underspend of £70k, 1.0% of the year to date budget. This is over and above the 4% vacancy saving built in to all direct employee cost budgets.

Table 2: Employee costs

Full year budget £000	Profiled budget £000	Actual to date £000	Variance to date £000	Variance %
14,576	7,325	7,255	-70	1.0%

3.2.2 To date, the profiled vacancy factor of £280k has been achieved as net vacancy savings after the vacancy factor stand at £444k, but also included in table 2. above is expenditure on contract and agency staff. The total overspend to date on this element of employee costs was £262k (£333k expenditure against a profiled budget of £71k). This expenditure on contract and agency staff equates to 4.5% of the total spend on employee costs up to Quarter 2. The majority of this relates to the Waste and Recycling service (£122k) which will be met from salary savings from within the service, Development Control (£56k) for which proposals are currently being developed, and the hostel (£36k) where compensating savings on security will be used to cover some of the costs. There is also an £86k overspend to date on allowances such as overtime, exceptional effort and merit payments. There were also some other minor overspends resulting in the net £70k underspend to date.

3.3 Savings, deficit and 2019/20 budget setting cycle

3.3.1 As part of the 2018/19 budget process, £361k of savings were built into the base budget to be delivered through vacancy management in the lead in to the Customer Connect programme. Table 2 above currently shows a £70k underspend to date on employee related budgets over and above the built in vacancy factor. Corporate Financial Monitoring forecasts suggest that this underspend should increase to a c£118k by the financial year end, but £59k of this forecast underspend is the subject of a carry forward request which, if approved, would leave a projected underspend of c£59k by the end of the financial year. But this underspend must also be viewed in the context of an overall net projected overspend across the Council of £251k.

3.3.2 Further Customer Connect savings of £740k for 2019/20 and £1.550m from 2020/21 onwards have been identified as part of the updated Customer Connect business case and the updated Medium Term Financial Plan both approved by Council during July. Detailed profiling of the exact timings of when these further future savings will be delivered is currently being undertaken by the programme manager and

information on performance against these targets and the interaction with other budget variances reported earlier in this report will be reviewed in future budget monitoring reports and through Customer Connect programme monitoring.

- 3.3.3 As set out in the MTFP update to Council 24 July 2018, £0.554m of further budget reductions are required to set a balanced budget for 2019/20, rising to £2.036m by 2023/24. This figure includes £500k of unallocated growth and is after the savings from Customer Connect identified above have been applied. This deficit figure is being updated as part of the budget process as further considerations must now be taken into account, such as the loss of the Second Homes income from the county council.
- 3.3.4 The budget setting process for 2019/20 onwards is well underway, beginning over a month earlier than in previous years due to the obvious financial challenges faced. Budget Change Bids were considered by Corporate Management Team and Cabinet on the 14 September 2018 and options to deliver a balanced 2019/20 budget will be presented to Cabinet on 28 November 2018. These options will include the impact of future budget pressures and any potential recurring savings that are identified from 2018/19 budget monitoring.
- 3.3.5 An efficiency programme is also being developed to assess other areas that could deliver savings or additional income. This will ensure that robust proposals are in place to meet any savings targets over and above the £1.550m to be delivered from the Customer Connect programme.

3.4 Changes to Revenue budgets under delegation

3.4.1 A balanced 2018/19 budget was approved in February 2018. Since then, the major change relates to £486k of carry forward requests approved by Council 22 May 2018. A number of other increases to 2018/19 budgets have been made, funded by contributions from reserves. These are as follows:

- 45k of the Economic Development Reserve has been temporarily allocated to cover the costs of submitting the ERDF Flood Alleviation Scheme application. It is proposed that this temporary funding be replaced by use of the Cumbria NDR Pool Income Reserve as the scheme is intended to protect businesses in the affected area. Therefore, approval is sought from Cabinet in paragraph 3.5.2 to allocate £45k of the Cumbria NDR Pool Income Reserve to fund the ERDF Scheme application process which will allow the Economic Development Reserve to be subsequently reimbursed.
- £53k has been transferred back to the Economic Development Reserve after its temporary use to fund the progression of the Grange Lido work to RIBA Stage 2 & 3. A growth bid for the Grange Lido scheme was approved and so the scheme secured its own revenue funding source.
- A number of transfers, totalling £264k, have been made from the Customer Connect Reserve to fund various aspects of the Customer Connect programme.

3.5 Revenue budget change request – use of reserves not delegated to officers.

3.5.1 A £70k use of the Cumbria NDR Pool Income Reserve in 2018/19 was approved by Council on the 24th July. Of this, £40k is to be used to fund the Lancashire and South Cumbria Economic Region initiative, where each of the partners have pledged to allocated £40k to the project to resource a programme of activity. A further £30k has

been utilised to fund the bid writing elements of the application process for the ERDF Flood Alleviation Scheme for which the Council will act as accountable body.

- 3.5.2 An additional £45k is now required to fund the costs of the ERDF Flood Alleviation Scheme application process, for elements such as environmental, heritage and ecology studies. In addition, a sum of £25k is requested for use to fund the Kendal Markets review and of £12k to fund the project development phase of the Burton-in-Kendal Heritage Scheme. Therefore approval is sought for an £82k transfer from the Cumbria NDR Pool Income Reserve.
- 3.5.3 At the Council meeting on the 24th July 2018 it was requested that a £20k Community Projects Fund be created from the 2017/18 underspend on community grants. To facilitate this, approval is sought to transfer £20k from the General Reserve to the Community Grants budget heading.
- 3.5.4 A £12k transfer from the Statutory Duties Reserve is requested to fund the costs associated with dealing with the planning appeal for the Kirkby Moor Wind Farm planning application.

3.6 Capital programme

- 3.6.1 As outlined earlier, further to the £4.655m capital programme approved in February 2018 as part of the 2018/19 budget, Council approved 2017/18 carry forwards of £3.249m at its meeting on the 22nd May 2018. With the addition of these carry forwards and the £1.686m approved by Council on the 24th July 2018 for the ERDF Flood Alleviation Scheme and the Customer Connect Business Case, the capital programme approved by Council in July stood at £9.760m. Also required are a number of minor amendments which would bring the total of the current programme in Appendix 2 to £9.795m and for which we seek Council's approval. The main reasons for these minor changes are:
- £34k virement from the revenue planned maintenance budget to complete the Kendal Town Hall stonework (£30k) and Waterhead public jetty (£4k).
 - £12k virement from car parking (revenue) to increase the funding to the Millerground play capital project.
 - £5k increase in expenditure budget for Abbott Hall playground (£2k) and Kendal Public Realm (£3.1k) to reflect income carry forwards approved by Council to facilitate the additional expenditure.
 - £63k reduction in the Nobles Rest Park Improvement budget as two invoices totalling this amount were charged back to 2017/18 and dealt with in the financing of the 2017/18 capital programme.
 - Expenditure budgets increased to reflect additional income secured to fund schemes totalling £47k. These related to Kendal Parks playground where £29k of additional income was secured through developer and councillor contributions, £17k for Nobles Rest park improvements secured through external and town council contributions, and £1k for Abbot Hall playground through an external contribution.
- 3.6.2 Spend against the £9.795m programme to the end of Quarter 2 was £2.366m with a further £1.252m committed expenditure through purchase orders. Of the £7.429m unspent budget, £1.501m is heavily reliant on third party partner organisations for delivery.

Table 3: Summary of capital programme and expenditure

	Full Year Budget £000	Expenditure £000	Budget Remaining £000	Requires re-profiling £000
Performance and Innovation	785	99	686	0
Strategic Development	5,174	893	4,281	1,857
Neighbourhood Services	3,836	1,374	2,462	0
Total	9,795	2,366	7,429	1,857

3.6.3 **Appendix 2** contains further comments and updates on all capital schemes.

3.6.4 In prior years there has been significant re-profiling of the capital programme. New capital bids were considered by Cabinet on the 14 September 2018 and a revised programme will be presented to Cabinet on 28 November 2018. Potential re-profiling of £1.557m has been identified as the ERDF Flood Alleviation Scheme, for which we are acting as the accountable body, is still at the application stage. This application is due to be submitted by the end of November and even if work does begin in 2018/19, it is now our understanding that the Environment Agency will only draw down the funds periodically. Furthermore, potential re-profiling of £300k in relation to the Cross-a-Moor junction improvement scheme is also highlighted. This is a scheme lead by Highways England and the expenditure is likely to now fall into 2019/20. As the ERDF application process develops and the picture becomes clearer in relation to the Cross-a-Moor junction project, should it be required a request to approve this re-profiling will be sought as part of the updated capital programme submitted during the budget setting process.

3.7 Treasury Management

3.7.1 There are no issues to report in terms of compliance with the approved Treasury Management Strategy. **Appendix 3** contains an overview of the Council's position against the agreed indicators and limits.

3.7.2 To date the Council's investments have performed well against market expectations. Furthermore, the Bank of England base rate increased by a quarter per cent to 0.75% on the 2nd August but investment interest income and expenditure budgets have not been increased for this.

3.7.3 All investment activity has been within the approved limits. Operational investment return continues to outperform the benchmarks, but core (Long Term) investments are 0.05% below the benchmark rate of 0.71%. This is as a result of investments from before the last rate rise still working their way through our portfolio. Borrowing is not expected to change and no repayment is planned at the current time, due to market conditions.

3.8 Collection Fund

3.8.1 **Table 4** below sets out the Quarter 2 performance on local tax collection. The Council Tax Collection figure at 30 September 2018 is 58.23%, a decrease of only

0.08% compared to the same period last year and in line with same period for 2016/17. Normal recovery procedures are now back in place after the implementation of the new system and it is expected that the collection rate will remain close to target.

3.8.2 The Non Domestic Rates (NDR) collection rate figure is 55.73% which is 0.20% lower than last year. Normal collection procedures were put back in place in mid-August, a little later than for Council Tax and only half way through Quarter 2. It is expected that collection rates will continue to move closer to target as recovery procedures continue to take effect.

Table 4: Local Taxation Collection rate

Percentage Collected Quarter 2	2013/14 %	2014/15 %	2015/16 %	2016/17 %	2017/18 %	2018/19 %
Council Tax	58.76	58.60	58.64	58.20	58.31	58.23
Business Rates	60.09	57.97	57.73	56.07	55.93	55.73

3.8.3 Monitoring of the business rate retention scheme has identified a reduction in business rates collectable for 2018/19 of £461k (1.1%), largely due to an increase in small business rate relief. This is offset by a reduction in the provision for appeals of £306k mainly due to a number of large appeals being withdrawn. Overall, after adjustments for levy and income from the pool, it is expected that the net income retained by the Council will be £62k lower than estimated.

3.9 Sundry Debts

3.9.1 The aim of this section is to describe the current debt position and to provide assurance over collection performance. **Table 5** below summarises the current collection rate on sundry debts:

Table 5: Summary of collection

	2013/14 and earlier £000	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 to date £000
Debt outstanding	74	8	16	43	55	1,228
Total value of invoices/credit notes raised	19,206	4,808	4,606	5,028	5,086	3,168
Collection Rate (%)	99.6%	99.8%	99.6%	99.1%	98.9%	61.2%

An analysis of outstanding sundry debts reveals that over 99% of debts have been recovered in years up to 2016/17, and 98% of debts in 2017/18. In the current year to date, 61% of debt has been recovered, but 62% of the current year debt is still

within its credit terms so not overdue. The table below splits down in more detail the age profile of the current outstanding debts.

Table 6: Age profile of 2018/19 invoices

2018/19 Invoices	£000
6 months overdue	0
5 months overdue	40
4 months overdue	8
3 months overdue	31
2 months overdue	25
1 month overdue	365
Not yet due	759
Total end of Quarter 1	1,228

3.9.2 Significant success has been achieved in resolving encroachment disputes in recent months. At the end of June 2017 the total debt (across all financial years) relating to encroachments was £224k, this was reduced to £114k at the end of September 2017 and is now £72k for all years where the sums are overdue. Of the remaining outstanding debt for 2018/19, £322k relates to a single invoice which is in the process of being cancelled and reissued for a revised amount, and which will then be paid promptly. £40k of the remaining outstanding debt relates to invoices which have instalment payment plans arranged.

4.0 Consultation

4.1 Senior management, budget holders and the Finance Portfolio Holder have been consulted.

5.0 Alternative Options

5.1 There are no alternative options.

6.0 Links to Council Priorities

6.1 Regular budget monitoring forms part of the corporate governance arrangements that support all Council priorities.

7.0 Implications

Financial, Resources and Procurement

7.1 Financial and resource information are contained within the report.

Human Resources

7.2 There are no direct Human Resources implications of the report.

Legal

7.3 There are no direct legal implications of the report.

Health, Social, Economic and Environmental

7.4 Have you completed a Health, Social, Economic and Environmental Impact Assessment? No

7.5 If you have not completed an Impact Assessment, please explain your reasons: This report is an historic review of financial performance to the end of Q2. The overall

impact assessment of the choices and decisions required to set the annual budget is undertaken at budget setting time.

- 7.6 Summary of health, social, economic and environmental impacts: There are no additional Health, Social, Economic or Environmental impacts as a result of the report.

Equality and Diversity

- 7.7 Have you completed an Equality Impact Analysis? No
- 7.8 If you have not completed an Impact Assessment, please explain your reasons: This report is an historic review of financial performance to the end of Q2. The overall impact assessment of the choices and decisions required to set the annual budget is undertaken at budget setting time.
- 7.9 Summary of equality and diversity impacts: There are no additional Equality impacts as a result of the report.

Risk

Risk	Consequence	Controls required
Not effectively managing budgets could lead to overspending.	Possible legal challenge, audit qualification and ultra vires expenditure.	Scrutiny of budgets through review of monitoring reports.
Recurring pressures or savings are not identified	Medium Term Financial Planning may not reflect the future impact of current issues.	Regular monitoring of budgets in year to inform the MTFP and annual budget setting process.

Contact Officers

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Appendices Attached to this Report

Appendix No.	Name of Appendix
Appendix 1	Detailed Revenue Budget Monitoring
Appendix 2	Detailed Capital Budget Monitoring
Appendix 3	Treasury Management Review

Background Documents Available

Name of Background document	Where it is available
2018/19 Budget Book including MTFP projections	https://tinyurl.com/ybarr92t
Budget Setting Report	https://tinyurl.com/y7h7ehne
Medium Term Financial Plan 2019/20-2023/24	https://tinyurl.com/ya988w5b

Tracking Information

Signed off by	Date sent
Legal Services	N/A

Signed off by	Date sent
Section 151 Officer	09/08/2018
Monitoring Officer	N/A
SMT	11/08/2018

Circulated to	Date sent
Assistant Director	09/08/2018
Human Resources Manager	N/A
Communications Team	N/A
Leader	N/A
Committee Chairman	N/A
Portfolio Holder	N/A
Ward Councillor(s)	N/A
Committee	N/A
Executive (Cabinet)	31/10/2018
Council	18/12/2018