

Bolton Council

Report to:	Council		
Date of meeting:	19 th February 2020		
Report of:	Director of Corporate Resources	Report number:	CEX149
Contact officer:	Sue Johnson	Telephone number	X1502
Report title:	Budget Report 2020/21		
Not confidential			
This report does not contain information which warrants its consideration in the absence of the press or members of the public.			
Purpose:	<p>To consolidate service budgets to provide the Council's overall 2020/21 budget</p> <p>To provide an update on the Council's proposed savings plan for 2019/20 and 2020/21</p> <p>To consider the options for council tax for 2020/21</p> <p>To report on the Financial Arrangements account for 2020/21</p>		
Recommendations:	<p>That Council approve;</p> <ul style="list-style-type: none"> i. The budget for 2020/21 ii. The council tax for 2020/21 iii. That the Council Tax figures included in the report for the Mayoral Police and Crime Commissioner Precept and Mayoral General Precept (including Fire Services) are the recommended provisional amounts pending their formal approval iv. To amend its discretionary relief framework to grant the discounts announced on 27 January 2020 by the Financial Secretary to the Treasury 		
Decision:			
Background documents:	<p>Final local government finance settlement: England, 2020 to 2021 https://www.gov.uk/government/collections/final-local-government-finance-settlement-england-2020-to-2021 The Council Tax demand notices 2020 http://www.legislation.gov.uk/ukxi/2020/21/made/data.pdf</p>		
Signed:	Leader/Executive Cabinet Member	Monitoring Officer	
Date:			
Consultation with other officers			
Finance	Yes	Sue Johnson	
Legal	No		
HR	No		
Equality Impact Assessment required?	No		
(a) Pre-consultation reports		No	
Is there a need to consult on the proposals?		No	
(b) Post consultation reports		No	
Please confirm that the consultation response has been taken into consideration in making the recommendations.		No	
Vision outcomes	1. Start Well	X	
	2.Live Well	X	

Please identify the appropriate Vision outcome(s) that this report relates or contributes to by putting a cross in the relevant box.	3.Age Well	X
	4.Prosporous	X
	5. Clean and Green	X
	6.Strong and Distinctive	X

1 INTRODUCTION AND BACKGROUND

- 1.1 The current financial year (2019/20) is the final year of the government's four year settlement offered to councils as part of the 2016/17 budget, which was accepted in October 2016.
- 1.2 The 2019/20 budget report approved by Council in February 2019 approved a savings target for the current financial year of £23.5m. The report also recommended the use of reserves of £8m are also used to balance the 2019-21 budgets and a further £8m is set aside to provide a cashflow pot to enable savings to be phased in over the two year period.
- 1.3 The 2020/21 indicative budget was also built up on the assumption of a 1.99% increase in the general council tax levy.
- 1.4 This report provides an update on the current financial position

2 CABINET 10th FEBRUARY 2020

- 2.1 At the meeting of the Cabinet on 10th February 2020, Cabinet agreed that in respect of the Revenue Budget 2020/21 to recommend to Council the following;
 - 2.1.1 That the council tax for 2020/21 be increased by 2%, represented by a 2% increase in the Adult Social Care Precept and no increase in the general levy
 - 2.1.2 The Cabinet proposes to make available £20,000 from the Public Health reserve to provide an opportunity to phase in the proposed increase in bowling fees to £45 in the first year and £65 in subsequent years, subject to the current consultation, and for there then to be a review which will involve representatives from bowling clubs, on establishing a sustainable future for bowling greens

3 LOCAL GOVERNMENT SETTLEMENT 2020/21

- 3.1 Councils were expecting 2020/21 to be the first year of not only a new spending round but also the implementation of the new Fair Funding Regime. In addition, it was expected there would be a change to the business rates system
- 3.2 However, it was announced in late Summer 2019 that there would only be a one-year spending round. This took place on 4th September 2019. Key points of note include;
 - A new Social Care Support Grant (£8.6m for Bolton). Of this £2.4m is continuing funding from 19/20 i.e £6.2m is new funding
 - Continuation of the Adult Winter Pressures grant (£1.4m)
 - New Homes Bonus legacy payments to be reduced and become zero by 2023/24
 - Adult Social Care (ASC) Precept of up to 2% can be levied on council tax payers
- 3.3 The Final Local Government Finance Settlement 2020/21 was announced on 6th February 2020. This confirmed there were no changes from the December 2019 provisional settlement which included;
 - Business Rates top-up – it was anticipated that 2020/21 would be the start of the new business rates regime, including moving all councils to 75% business rates retention. This has been postponed until 2021. As a “top-up” authority Bolton receives funds for business rates to balance the amount a council of our type is expected to collect versus what we actually collect. Our 2020/21 estimate was £19.7m, however we will receive £21.3m.

- This is the final full year of New Homes Bonus (NHB): there is one new additional year added on in 2020-21, but it will not attract any rewards in future years. When NHB finishes in 2023/24 it is expected the funds will be switched to some other form of targeted funding. Bolton's allocation for 2020/21 is £505k, £105k higher than the initial estimate. The final settlement confirmed that a consultation on the replacement for New Homes Bonus will take place in the Spring.

4 GOVERNMENT SPENDING PLANS

4.1 As members will be aware, the council has had to find significant savings over the last 8 years totalling almost £155m. Adding in the proposed 2019/20 savings target takes the figure to almost £190m.

4.2 Beyond 2020/21 there are some key funding issues yet to be confirmed which could impact further on the council.

4.3 Fair Funding Review (FFR)

4.3.1 As part of the 2016/17 finance settlement it was announced that there would be a FFR of authorities' funding needs, initially to be implemented in 2019/20. This was subsequently deferred by one year to 2020/21 and the Brexit debate pushed this further back to 2021/22. According to the Ministry of Housing, Communities and Local Government (MHCLG) terms of reference the FFR will:

- Set new baseline funding allocations for authorities
- Look at an assessment of needs and resources of authorities.

4.4 Business Rates

4.4.1 Bolton is part of the Greater Manchester 100% business rates retention pilot. Councils retain 100% of their business rates with 1% passed to the Fire Authority. The government had announced that from 2020 business rates retention will be 75%, 1% of this being passed to the Fire Authority and 25% to central government. This has also been deferred until 2021/22

4.4.2 From 2021 it is likely there will also be a business rates re-set. This may take the form of either a full re-set or partial re-set. What this means is that any business rates growth that the council is expected to achieve over and above its baseline may either be fully taken or partially taken off the council. The government's rationale is that the overall business rates growth since the previous re-set in 2013 will be circa £2bn (if it is a full re-set), which it can then re-distribute to councils. This makes forecasting business rates beyond 2020/21 extremely difficult to do. In addition, it is not possible to project what the council could receive in some form of re-distributed grant from the potential £2bn available.

4.4.3 It should be noted that some of the business rates growth achieved by the council as a direct result of the GM 100% business rates initiative can currently be retained locally.

5 GMCA

5.1 There are a number of points to note in respect of GMCA

5.2 Bus Reform

5.2.1 The financial case for the bus reform proposals include a full assessment of how the GMCA could afford to make and operate the proposed scheme. The assessment set out a range of credible funding sources which exceed the net modelled costs to operate the scheme over the proposed transition period. The assessment also concluded the proposed

franchising scheme was affordable and would represent value for money. Following the audit of the assessment the GMCA agreed in October to commence consultation on the proposed franchising scheme which included a proposed funding package .

- 5.2.2 The forecast net costs over the transition period up to 2024/25 are approximately £134.5 million. The sources of funding include £78.0 million of mayoral 'earn back' funds (provided by central government as part of Greater Manchester's Devolution Agreement), £11.0 million raised by the existing precept as part of the Mayor's 2019/20 budget for bus reform purposes and £22.7m from the mayoral precept in future years budgets, £5m of existing and forecast business rates receipts held by GMCA and £17.8 million of contributions by Local Authorities as a proposed one off increase in the statutory contribution in 2020/21. Any differences between the cash flow spend and profiled funding requirement will be covered through prudential borrowing rather than being an additional funding ask.
- 5.2.3 Discussions are also ongoing with Government around their level of support to deliver bus reform which could potentially reduce the local funding required including from the mayoral precept.
- 5.2.4 The full business case will be included in the consultation documentation and includes the indicative profile of the costs and funding requirement. The local authority contribution may be required following the outcomes of the consultation on the proposed bus reforms. It is intended that any contribution be funded from the return of retained business rates from GMCA.

6 SOCIAL CARE PRESSURES

- 6.1 As members will be aware the Council's main budgetary pressures continue to be in Social Care. Over the last few years this has shifted from Adult Social Care into Children's Social care.
- 6.2 This demand has resulted in an increase in looked after children numbers and the associated financial pressures of high cost placements. The majority of our looked after children are placed in-house with Bolton foster carers. There has been an increase in the use of non-LA foster carers and external residential provision due to a national gap in placement sufficiency for children with complex behaviour and health needs.
- 6.3 There is a small but growing cohort of such children whose needs are significant who require specialist placements only available in the external independent sector at a high cost of between £6k and £9k per week. There is a national shortage of placements for complex young people (those who have significant mental ill health, self-harm, go missing, are extremely challenging, have violent behaviour or have significant disabilities).
- 6.4 In-year additional demand has been covered by contribution from reserves. Whilst it is difficult to predict what future trends will be, the ongoing demand is not expected to abate in the near future.

7 EXPENDITURE FORECAST

- 7.1 Taking into account the above factors this is the expenditure forecast for 2020/21 and 2021/22:

	Forecast 2020/21 100% Business Rates £000s	Forecast 2021/22 75% Business Rates £000s
Expenditure		
Previous Year's Budget	415,037	443,565
Schools DSG Change	11,212	
Non School Services		
Inflation	5,992	6,135
WDA/PTA	-1,000	
Other Corporate	3,576	726
Adult Social Care Precept	2,264	2,321
Children's and Adult's Demand Growth		5536
Social Care Support Grant	6,200	
Insurance	84	
Housing Benefit/ Council Tax Admin Subsidy Grants	200	
Savings to be identified	0	-16,515
Budget Requirement	443,565	441,768

	Forecast 2020/21 100% Business Rates £000s	Forecast 2021/22 75% Business Rates £000s
Resources		
Direct Schools Grant	198,169	198,169
New Homes Bonus	505	428
Use of Reserves	6,185	0
Retained Local Business Rate (incl prev yrs balance)	95,388	73,417
Business Rates Top Up	21,326	42,853
Council Tax Contribution - Base Adjustment (incl Contribution from Collection Fund & prev yrs balance)	113,528	116,070
Council Tax Contribution - Adult Social Care	2,264	2,321
Council Tax Contribution - General Levy	0	2,310
Social Care Support Grant	6,200	6,200
Total	443,565	441,768
Council Tax Increase (subject to Council approval)	2.00%	3.99%

7.2 As a result of deferring £8m of savings over the 2019-21 period this together with the forecast savings target in 21/22 means the total indicative savings target for 2021/22 is £16.5m. However, this is subject to the factors outlined in section 3 above.

7.3 It should be noted that given the Adult Social Care Precept has been part of the council's budget since 2016/17, this has been assumed to be an ongoing revenue source.

7.4 In September 2019 Bolton Council and Bolton CCG signed up to an expanded Section 75 agreement creating a pooled budget for Health and Social Care Services to Adults of over £147m. Financial reporting since quarter two in 2019/20 has been jointly produced and monitored via the Joint Commissioning Committee. It is expected the pool will expand in the coming years to cover wider areas and will aid integrated commissioning across People and Public Health services. For Council budget setting purposes and statutory returns, the pooled budget areas are all reported within their relevant service areas. A separate pooled budget report will be taken to the Joint Commissioning Committee

8 **SAVINGS UPDATE**

8.1 As members are aware the 2019/20 budget included a savings target of £23.5m covering both the current financial year and 2020/21. Below is a summary of the savings position at quarter 3.

	No Report Yet	Report in Consultation	Report Approved	Total
	£'000	£'000	£'000	£'000
People	6,481	250	5,416	12,147
Public Health	0	0	1,656	1,656
Place	3,189	701	1,810	5,700
Corporate & Chief Exec's	1,222	21	2,754	3,997
Total	10,892	972	11,636	23,500

8.2 Further details are contained in Appendix D

9 **RESOURCING THE SAVINGS PROGRAMME**

9.1 Reserves of £8m have been identified to cash-flow the budget whilst savings are delivered.

10 **RESERVES**

10.1 The council estimates its reserves balance to be £102m at the end of 2019/20 before the DSG balance as follows;

	1/4/19	31/3/20
	£m	£m
Reserves we cannot touch (schools etc...)	-19.07	-17.25
Reserves we must have (audit requirements)	-10.66	-10.67
Reserves to support the 19-21 budget process	-21.38	-10.55
Reserves for known insurance claims / self insurance	-19.72	-18.72
Reserves to fund our existing capital programme	-72.13	-38.21
Reserves set aside for revenue commitments (Looked After Children etc...)	-29.19	-6.94
Total Reserves (excluding DSG Deficit)	-172.16	-102.34
DSG Deficit	7.70	11.80
Overall Net Reserves Position	-164.46	-90.54

10.2 Appendix E provides some information of the implications of not holding these reserves.

11 FINANCIAL RISKS

11.1 Members will be aware that the Director of Corporate Resources has provided advice on the recommended level of Balances to be maintained previously. The full detail, including an identification of financial risks, is set out in Appendix F. However, in summary this advice is as follows:

11.1.1 Currently it is estimated that available Balances as at the 31st March 2020 will be £10.66m. The Director of Corporate Resources' advice to Members is that, as a minimum, Balances of £10.0m or higher should be maintained, based upon the Director of Corporate Resources' understanding of the risks and financial issues facing the Council over the next 3 years, and the proposals around the Budget, as identified in this report. Should Members wish to agree any additional items for growth or for savings not in this report, then the Director of Corporate Resources will need to advise Members as to whether or not those proposals would result in an increase in the financial risk facing the Council, and therefore a need for a higher level of Balances to be set as a minimum. This will be subject to ongoing review.

12 BOLTON COUNCIL'S ELEMENT OF THE COUNCIL TAX

12.1 In 2019/20 councils were able to raise general council tax by up to 3% (previously 2%), without having to hold a referendum. The government has stated that the limit for 2020/21 will be lowered to 2%.

12.2 In addition, for Adult Social Care (ASC), for the three year period 2016/17 to 2019/20, Bolton, along with other councils was able to levy an additional 6% providing no more than 3% is raised in any one year.

12.3 A 1% swing in the rate broadly equates to a £1.1m gain or loss in council tax income. This budget has been prepared as follows:

- the Adult Social Care precept is set at 2% (its maximum) for 2020/21.
- the general levy is set at 0% in 2020/21.

12.4 There are minor changes to the Council Tax Support Scheme in 2020/21 which is a separate agenda item on this meeting.

12.5 The table below shows the basic charge per band for Bolton (i.e. excluding Parish and Mayoral precepts)

	Bolton Charge 2019/20	Adult Social Care	General Levy	Bolton Charge 2019/20
		2% Increase	0% Increase	Overall 2% Increase
Band A	£990.97	£19.81	£0.00	£1,010.78
Band B	£1,156.14	£23.12	£0.00	£1,179.26
Band C	£1,321.29	£26.42	£0.00	£1,347.71
Band D	£1,486.46	£29.72	£0.00	£1,516.18
Band E	£1,816.78	£36.32	£0.00	£1,853.10
Band F	£2,147.12	£42.93	£0.00	£2,190.05
Band G	£2,477.43	£49.53	£0.00	£2,526.96
Band H	£2,972.92	£59.44	£0.00	£3,032.36

12.6 This equates to an additional 38p per week for Band A properties which are more than 40% of the overall taxbase

12.7 The amount generated from council tax is as follows:

		19/20			20/21	
		£	£		£	£
Band D						
Basic Council Tax - previous year		1,453.75			1,486.46	
Council Tax General Levy	1.25%	18.17		0.00%	0.00	
Council Tax Rise ASC	1.00%	14.54		2.00%	29.72	
Basic Council Tax			1,486.46			1,516.18
Tax Base			75,487			76,173
Basic Council Tax Collected (£'000s)			112,209			115,492
Add Parish Precepts (£000s)			402			422
Council Tax Collected (£000s)			112,611			115,914

13 **MAYORAL PRECEPT (tbc 14th February)**

13.1 Since 2018/19 the Mayor for Greater Manchester has taken responsibility for both the GM Police and Crime Commissioner and GM Fire and Rescue Authority services. Greater Manchester Combined Authority now sets two precepts:

- Mayoral Police and Crime Commissioner Precept; and
- Mayoral General Precept (including Fire Services)

13.2 With regard to the Mayoral General Precept this is used specifically for initiatives to develop and enhance the whole Greater Manchester region.

13.3 Increases in the Mayoral Precepts are added onto the council tax charge set by Bolton. For 2020/21 the amounts are as follows

13.3.1 For the Mayoral General (including Fire Services):

- A £7.75 increase for the Mayoral General element
- A £6.25 increase for the Fire Services element

13.3.2 A £10 increase for the Mayoral Police and Crime Commissioner Precept (tbc)

13.4 The table below shows the additional cost on each band for the Mayoral precepts:

	Mayoral General Precept (including Fire Services) (tbc)	Mayoral Police and Crime Commissioner Precept (tbc)
	£14 (18.2%) Increase	£10 (5%) Increase
Band A	£60.63	£138.86
Band B	£70.73	£162.01
Band C	£80.84	£185.15
Band D	£90.95	£208.30
Band E	£111.16	£254.58
Band F	£131.37	£300.87
Band G	£151.58	£347.16
Band H	£181.90	£416.60

13.5 Should the final decisions of the GMCA be different, then this will be reported to Members at the Council meeting.

14 PARISH PRECEPTS

14.1 The individual parish precepts are shown below with comparative figures for last year.

	2019/20	20/21	Increase
	£	£	%
Blackrod	64,847	69,847	7.7%
Horwich	187,817	202,682	7.9%
Westhoughton	149,476	149,585	0.1%

14.2 As required by the Local Government Finance Act 1992, the Parish Precepts need to be added to Bolton's budget requirement.

14.3 The Council Tax bases for tax setting purposes for the Town Council areas are as follows:-

	Tax Base in Band D Equivalentents 2020/21
Blackrod	1,965
Horwich	7,449
Westhoughton	8,554

14.4 The impact of the change in Parish Precept overall charge and change in Parish tax base results in the following charge for a band D property

Parish Band D Equivalents	19/20	20/21	Increase
	£	£	%
Blackrod	£34.18	£35.55	4.01%
Horwich	£25.40	£27.21	7.13%
Westhoughton	£17.57	£17.49	-0.46%

14.5 The resultant additional Council Tax in each Town Council area is as follows:

	Blackrod	Horwich	Westhoughton
Band A	£23.70	£18.14	£11.66
Band B	£27.65	£21.16	£13.60
Band C	£31.60	£24.19	£15.55
Band D	£35.55	£27.21	£17.49
Band E	£43.45	£33.26	£21.38
Band F	£51.35	£39.30	£25.26
Band G	£59.25	£45.35	£29.15
Band H	£71.10	£54.42	£34.98

15 OVERALL COUNCIL TAX

15.1 Taking into account the Bolton Council council tax rise plus Mayoral and Parish precepts, the table below shows the overall charges to Bolton residents.

	Parish of Blackrod	Parish of Horwich	Parish of Westhoughton	All other parts of the Council's area
	£	£	£	£
Band A	£1,233.97	£1,228.41	£1,221.93	£1,210.27
Band B	£1,439.65	£1,433.16	£1,425.60	£1,412.00
Band C	£1,645.30	£1,637.89	£1,629.25	£1,613.70
Band D	£1,850.98	£1,842.64	£1,832.92	£1,815.43
Band E	£2,262.29	£2,252.10	£2,240.22	£2,218.84
Band F	£2,673.64	£2,661.59	£2,647.55	£2,622.29
Band G	£3,084.95	£3,071.05	£3,054.85	£3,025.70
Band H	£3,701.96	£3,685.28	£3,665.84	£3,630.86

15.2 The overall increase equates to 69p per week for a non-Parish Band A property.

15.3 A Draft Substantive Council Tax Resolution is set out in Appendix H.

16 COUNCIL TAX BILLING

16.1 The Budget contained in this report assumes that the Council Tax is set at the Council meeting on the 19th February 2020. Should the Council not be able to set the Council Tax on that day then a week's delay will put back the processing and distribution of Council Tax bills, which will incur additional costs.

17 BUSINESS RATES

- 17.1 Whilst the Council is part of the Greater Manchester 100% pilot, it should be noted that the Government determines the rates to be collected - the “multiplier” - and has set this at 49.9 pence in the pound for small businesses and 51.3 pence in the pound for large businesses.
- 17.2 All non-domestic properties are usually revalued at five-yearly intervals. The most recent listing came into force on 1st April 2017. The rateable value of a property is broadly equivalent to the annual rent that a property could be let for on the open market. These values are set by the Valuation Office Agency (VOA). A property’s rates bill is calculated by multiplying its rateable value by the NNDR ‘multiplier’.
- 17.3 Bolton Council’s 2017 RV list as at 31st December 2019 is £235.18m. This is an increase of 1.98% from the 31st December 2018 list (£230.62m).

18 RECOMMENDATIONS

- 18.1 That Cabinet recommend to Council;
- (a) The Budget for 2020/21
 - (b) The Council Tax for 2020/21
 - (c) That the Council Tax figures included in the report for the Mayoral Police and Crime Commissioner Precept and Mayoral General Precept (including Fire Services) are the recommended provisional amounts pending their formal approval
 - (d) To amend its discretionary relief framework to grant the discounts announced on 27 January 2020 by the Financial Secretary to the Treasury

19 APPENDICES

Appendix A	General Fund Summary
Appendix B	Subjective Analysis
Appendix C	The Financial Arrangements Account
Appendix D	Savings 2019-21
Appendix E	Review of Reserves
Appendix F	General Fund Balances / Financial Risks
Appendix G	Council Tax (Non Parish Council Areas)
Appendix H	Draft Substantive Council Tax Resolution

GENERAL FUND SUMMARY

	2019/20	2020/21	21/22
	Original Budget	Original Estimate	Original Estimate
	£000	£000	£000
Children's Services	232,065	249,151	256,183
Adult Services	61,738	67,369	71,866
Public Health	17,761	18,074	18,406
Environmental Services	18,115	19,251	20,085
Development & Regeneration	8,357	7,636	7,931
Housing	1,199	1,295	1,377
Property Services	6,063	7,515	7,653
Central etc	19,393	22,549	23,331
Financing and Investing	9,887	8,105	8,831
Levies	40,859	39,859	39,859
Other Financial Services	-900	2,761	2,761
Savings			-16,515
Net Exp	414,537	443,565	441,768
Parishes	402	423	423
Sub Total	414,939	443,988	442,191
Income			
Direct Schools Grant	186,957	198,169	198,169
Retained local business rates	92,225	95,388	73,417
Business Rates Top-Up	20,580	21,326	42,853
Council Tax Contribution - Base Adjustment	110,140	113,228	116,070
Council Tax Contribution - Adult Social Care	1,097	2,264	2,321
Council Tax Contribution - General Levy	1,372	0	2,310
Council Tax contribution - Parishes	402	423	423
Collection Fund Balance	500	300	0
New Homes Bonus	941	505	428
Social Care Support Grant	0	6,200	6,200
Reserves	725	6,185	0
Total	414,939	443,988	442,191
Council Tax Increase	2.25%	2.00%	3.99%

SUBJECTIVE ANALYSIS

	2019/20 Original Estimate	2020/21 Original Estimate
Expenditure		
Employees	229,941	237,946
Premises	30,027	31,937
Transport	18,365	18,277
Supplies and Services	78,485	89,895
Agency / Third Party	123,585	141,915
Transfer Payments	145,393	143,608
Capital Costs	16,178	15,735
Total Expenditure	641,974	679,313
Income		
Grants & Contributions	149,092	153,118
Customer & Client Receipts	66,781	70,292
Rent	6,121	6,126
Interest & Dividends	5,443	6,212
Total Income	227,437	235,748
Net Expenditure *	414,537	443,565
* Before Direct Schools Grant of	186,957	198,169

THE FINANCIAL ARRANGEMENTS ACCOUNT

	2019/20 Original £'000s	2020/21 Original £'000s	Comment
Corporate Financing Costs	14,200	12,418	
Transferred Debt	1,507	1,507	
Interest and Contributions	-750	-750	
Airport Dividend	-3,600	-3,600	
Airport Rents	-414	-414	
Airport Loan Interest	-1,076	-1,076	
Debt Management	20	20	
Total Financing and Investing	9,887	8,105	
Levies	40,859	39,859	
Former Employee Pensions	852	852	
Car Parks	-350	-350	
Other	-1,403	2,259	
Use of Reserves	-725	-6,185	Use of reserves to balance the budget
Education Services Grant	0	0	
Adult Support Grant	0	0	
New Homes Bonus	-941	-505	
Total Miscellaneous	-2,567	-3,929	
Total	48,179	44,035	

Appendix D

SAVINGS OPTIONS 2019-20

Directorate	Proposed Options	Total No report Yet	Total In Consultation	Total Delivered	Total
		£'000s	£'000s	£'000s	£'000s
People	Do not apply Non Pay Inflation	1,284	0	1,609	2,893
People	Fundamental Review of Early Help both strategic and targeted to impact on demand	3,247	0	254	3,500
People	Full Fundamental Review of the Intermediate Tier	0	0	500	500
People	Review of Income including Charges and Subsidies	0	0	500	500
People	Review and demand management of care and support packages	1,000	0	0	1,000
People	Management of Cash Limited Budgets	0	0	75	75
People	Reprioritising of iBCF	0	0	1,000	1,000
People	Full staffing review of the Children's portfolio and support services across the Directorate	434	0	495	929
People	Review of the Community Meals Service	0	250	0	250
People	Review all contracts within People Directorate	350	0	300	650
People	Full staffing review of the Adults and Public Health portfolio	167	0	376	543
Public Health	Review of the School Meal Subsidy	0	0	264	264
Public Health	Management of Cash Limited Budgets	0	0	200	200
Public Health	Review of all contracts	0	0	585	585
Public Health	Do not apply Non Pay Inflation	0	0	607	607
Place	Bowling Greens	67	0	0	67
Place	School Crossings	100	0	0	100
Place	External Charging (Place)	1,480	0	438	1,918
Place	Cease waste calendar production	0	0	27	27
Place	Review staffing, processes and customer contact rationale	250	0	0	250
Place	Fleet Services Review			0	0
Place	Waste, Recycling and Transport Services			0	0
Place	Traded services and back office support	0	0	100	100
Place	Trade waste	0	0	75	75

Directorate	Proposed Options	Total No report Yet	Total In Consultation	Total Delivered	Total
		£'000s	£'000s	£'000s	£'000s
Place	Winter Gritting	100	0	0	100
Place	A review of processes and structures focussing on trading services and back office support	230	21	75	326
Place	More targeted approach for front line services, which will also require a full staffing review.	912	300	367	1,579
Place	Museums, Libraries and Archives review	50	380	0	430
Place	Leisure Contract	0	0	100	100
Place	Climate Change Levy	0	0	100	100
Place	Review of procurement processes	0	0	135	135
CEX/Corporate	Review of members ICT requirements	0	0	15	15
CEX/Corporate	Review of fees and charges	0	0	15	15
CEX/Corporate	Improve processes and review staffing across Financial Services	78	21	0	99
CEX/Corporate	Management of Cash Limited Budgets	0	0	104	104
CEX/Corporate	Better use of digital solutions across the directorate	0	0	126	126
CEX/Corporate	Increased investment interest resulting from bank rate rises	0	0	179	179
CEX/Corporate	YPO Dividend	0	0	50	50
CEX/Corporate	Business Rates additional income	0	0	500	500
CEX/Corporate	Reduction in Corporate Levies	0	0	1,000	1,000
CEX/Corporate	More targeted approach for services, adopting digital solutions and redesigning teams	194	0	0	194
CEX/Corporate	Maximise procurement opportunities	0	0	60	60
CEX/Corporate	The review of the financing arrangements, as well as the adoption of a more targeted approach to service priorities, will release efficiencies.	0	0	350	350
CEX/Corporate	Review of licences and contract arrangements.	400	0	0	400
CEX/Corporate	Review of the Election Venue use	0	0	25	25
CEX/Corporate	Reduction in Local Welfare Provision Budget	0	0	250	250
CEX/Corporate	Seek sponsorship for events and activities, such as Bolton Vision	0	0	60	60
CEX/Corporate	Improved partnership working and adopting a more targeted approach to community engagement and civic responsibility	0	0	20	20

Directorate	Proposed Options	Total No report Yet	Total In Consultation	Total Delivered	Total
		£'000s	£'000s	£'000s	£'000s
CEX/Corporate	Review council-wide contracts, infrastructure and spend to provide a more consistent and cohesive approach to service delivery	480	0	0	480
CEX/Corporate	Increased partnership / community working may offer an alternative delivery model for the Halliwell UCAN centre.	70	0	0	70
TOTAL		10,892	972	11,636	23,500

RESERVES

Revenue Impact of not holding key Reserves

If we were not to hold these reserves then there would be a direct impact on the Revenue Budget in the order of £6m. This would be from having to provide a Contingency Budget to meet certain risks or additional costs that the Council will be facing in the future. These are set out below:-

	£m
ICT replacements (would need an annual contribution to meet these costs)	2.0
Redundancy/redeployment (if we did not hold Reserves we would have to capitalise these costs – if Government agree)	2.0
Equal Pay (if we did not hold Reserves we would have to capitalise these costs – if Government agree)	0.5
Corporate contingencies – Energy etc. (would need a specific Contingency provision)	0.5
Service contingencies (would need a specific contingency provision)	1.0
	<hr/>
	6.0
	<hr/>

GENERAL FUND BALANCES

Report to:	Cabinet		
Date of meeting:	10 th February 2020		
Report of:	Director of Corporate Resources	Report number:	CEX152
Contact officer:	Sue Johnson	Telephone number	X1502
Report title:	General Fund Balances 2020/21		
Not confidential			
This report does not contain information which warrants its consideration in the absence of the press or members of the public.			
Purpose:	To outline the Director of Corporate Resources' advice on the Financial Risks facing the Council and the appropriate level of Balances to be maintained		
Recommendations:	That the minimum level of Balances for 2020/21 should be £10.0m or higher if possible.		
Decision:			
Background documents:			
Signed:	Leader/Executive Cabinet Member	Monitoring Officer	
Date:			
Consultation with other officers			
Finance	Yes	Sue Johnson	
Legal	No		
HR	o		
Equality Impact Assessment required?	No		
(c) Pre-consultation reports		No	
Is there a need to consult on the proposals?		No	
(d) Post consultation reports		No	
Please confirm that the consultation response has been taken into consideration in making the recommendations.			
Vision outcomes Please identify the appropriate Vision outcome(s) that this report relates or contributes to by putting a cross in the relevant box.	1. Start Well	X	
	2.Live Well	X	
	3.Age Well	X	
	4.Prosperous	X	
	5. Clean and Green	X	
	6.Strong and Distinctive	X	

1 INTRODUCTION

- 1.1 The Council maintains two types of revenue reserves, earmarked reserves and general reserves (Balances). Earmarked reserves are set aside for specific purposes/commitments whereas general Balances are maintained to support the overall Council's cash-flow and meet any unforeseen contingencies/demands.
- 1.2 This report considers the current level of general Balances, evaluates the reasons why Balances are maintained (i.e. the general financial risks facing the Council) and provides advice on the appropriate level of Balances to be maintained by the Council in the light of Guidance from the Chartered Institute of Public Finance and Accountancy (CIPFA).

2 NEED FOR GENERAL BALANCES

- 2.1 Whilst the Council's annual Budget provides resources to meet any known liabilities or expenditure requirements, Balances are amounts which are set aside to meet unexpected changes in the Budget and to finance demands for resources which cannot be predicted and are assessed on the basis of the general financial risks facing the Council.
- 2.2 The requirement for Balances is acknowledged in statute with Section 32 of the 1992 Local Government Finance Act requiring Authorities to have regard to the level of Balances needed to meet estimated future liabilities when calculating their Budget requirement. The Chief Finance Officer has the responsibility to ensure that the Council maintains a balanced Budget with powers under Section 114 of the 1998 Local Government Finance Act to report to the Council should its liabilities be in danger of exceeding its resources. Equally, the External Auditor has a responsibility to review and report on the Council's financial standing. Further requirements within the 2003 Local Government Finance Act reinforce the above with additional monitoring and reporting responsibilities.
- 2.3 In drawing together the Council's capital and revenue budgets and the Medium-Term Financial Statement, the level of general Balances and Financial Risks are always carefully considered. The provision of an appropriate level of Balances is therefore a fundamental part of prudent financial management.

3 MINIMUM LEVEL OF RESERVES

- 3.1 Authorities should maintain Balances equivalent to 3% of their Budget, for 2020/21 this would amount to approximately £13.0m. However, whilst this is recommended guidance, the decision on the appropriate level of Balances is one for the Council, with advice from the Director of Corporate Resources, to determine. There are several factors/financial risks that need to be taken into account in considering what is a prudent level of Balances:
 - 3.2 Revenue Contingencies
 - 3.2.1 The Council does not maintain a general contingency within its revenue budget but relies on in year savings and Balances to meet any unexpected demands. For example, a pay increase of 0.5% more than that allowed for in the Budget would cost approximately £0.6m, excluding Teachers. A price variation of 0.5% would cost approximately £1m.
 - 3.3 Interest

3.3.1 In recent years the Council has been successful in managing the interest that it pays out/receives and savings in this area have generally added to Balances. Whilst rates have started to rise, resulting in an increased return on investments, these are historically still low.

3.4 Capital

3.4.1 The Council's capital programme including the Town Hall Strategy is in the order of £180m per annum. Within the capital programme there are no contingencies and whilst the programme is actively monitored and managed, there is the potential for a demand on Balances from any capital overspend. In addition because of the economic climate there may be difficulties in generating the level of capital receipts assumed in the capital programme. For 2020/21 this has been included at £2m but will be reviewed for future years.

3.5 Economic Climate

3.5.1 The challenging economic climate continues to create pressures for the Council in several ways. Demand for services, particularly those to support the elderly and looked after children is continuing to increase. In addition, several of the income/revenue streams may be affected by reduced demand/take up. Both the above items have been reflected in the budget but the change in demand cannot be absolutely forecast and therefore there may be changes in cost/income levels during the year. Brexit, whilst not having a direct effect in terms of grants received, continues to generate considerable uncertainty around the impact on Local Government which it is not possible to quantify at this stage.

3.6 Council Tax Support Scheme

3.6.1 From 1st April 2013 the Council introduced a Local Council Tax Support Scheme. The full risk of increasing numbers of claimants and greater individual claimant eligibility remains within the Council and is a risk to the Council's resources

3.7 Local Business Rates

3.7.1 Prior to 2013, all business rates collected by local authorities were paid over to the Government. This money was distributed back to local authorities by the Government in the form of grants.

3.7.2 From 2013 local authorities could retain up to 50% of business rates collected (the 'local' share) with the remaining 50% (the 'central' share) paid to the Government. This central share was distributed back to council's in the form of reduced grants. The Government introduced a system of top-ups and tariffs to redistribute income between councils so that councils with higher needs or less capacity to raise their own business rates were compensated.

3.7.3 In April 2017, Greater Manchester local authorities formed the Greater Manchester 100% Business Rates Retention Pilot. There was a corresponding reduction in government grants to reflect the increase in retained business rates.

3.7.4 A move to a 100% retention scheme doubles the risk to a council of a loss of income due to non-collection. In the current economic climate this risk is significant. For 2019/20 Bolton Council's share of the provision set aside and charged against revenue is estimated at £2.3m, with a figure projected for 2020/21 of £3.1m. The Government provides an overall safety net that is designed to protect councils if their

business rates income falls significantly in the year – however the safety net is set at 97% of a council's baseline funding level (in the case of Bolton Council this represents a loss of approximately £3.2m) – the Council may potentially have to cover losses up to this amount from its General Balances.

3.8 Un-predictable Demand Led Expenditure

3.8.1 Major parts of the Council's Budget, particularly in Social Care Services and Education are "demand led" and as we have seen in previous years, can create significant demands for increased expenditure during the year. Services maintain modest Reserves of their own, to meet minor Budget variations.

3.9 Emergencies

3.9.1 The Council is required to maintain provision to meet the cost of emergencies that cannot be met from main Budgets or by Insurance. Significant costs on emergencies are met by Central Government under the "Bellwin Scheme" but these are only triggered once the Council's expenditure has exceeded a pre-determined limit (0.1% of the revenue budget which is approximately £430k). Costs above this limit are covered by Central Government but only up to 85%.

3.10 Unexpected Demands

3.10.1 Balances also need to provide sufficient resources to meet unexpected demands, particularly those that result from a legal decision, a change in Government legislation or a determination of Government legislation. In the past the Council has had to fund several major issues of this nature.

3.11 Service Deficits

3.11.1 Balances are also required to offset any Budget deficits carried forward or generated during the year by services as allowed under Financial Regulations.

3.12 General Risks

3.12.1 It is also important to weigh up the general risks facing the Council and evaluate what any potential financial impact may result from these risks. The Director of Corporate Resources and the Head of Internal Audit and Risk have undertaken a review of these risks. The areas with a potentially significant financial impact are as follows:

- Economic Climate
- Changes in Government Funding
- Potential Legal Claims
- External Suppliers going into Administration

3.13 These have been taken into account in the overall evaluation of the minimum level of Balances to maintain.

4 REVIEW OF 2020/21 BALANCES POSITION

4.1 The last quarterly report estimated available Balances at 31st March 2019 at £10.7m. The review of the last 12 months does not suggest that there are any additional factors to take into account in 2020/21, other than those referred to in this note, although it is difficult to predict whether the economic climate will add further to the demands on the Council's services or reduce the income we receive. On this basis I

am recommending that the current minimum level of Balances remain at £10.7m in 2020/21.

5 DIRECTOR OF CORPORATE RESOURCES ADVICE ON THE MINIMUM LEVEL OF BALANCES

- 5.1 Section 25 of the Local Government Act 2003 requires the Section 151 Officer (Director of Corporate Resources) to report to the Council when it is setting its Budget/Council Tax on the “robustness of the estimates” and the “adequacy of the reserves”.
- 5.2 Equally the Council should not hold usable Balances at too high a level as this would not be making the most effective use of the Council’s overall resources when faced with significant demands for increased levels of service. Even allowing for a recommended level of Balances of £13m above, Balances of up to £18m would not be regarded as inappropriate.
- 5.3 At this point in time, bearing in mind the above and the size of the Council’s Budget at approximately £440m, I would recommend that a minimum level of Balances for the Council to maintain would be £10m (but if possible should be at a higher level).

6 USE OF BALANCES

- 6.1 Any future use of Balances above the recommended level is best used to support “one off” initiatives/investment. Any significant use of Balances to meet the on-going costs of services should only be considered on the basis of providing a Revenue contribution for the period of the Medium Term Financial Strategy.

7 SUMMARY

- 7.1 The report has set out the various factors that influence the level of Balances which must be maintained to meet any unexpected increases in expenditure or shortfall in income during the year. The Director of Corporate Resource’s advice is that as a minimum Balances should be maintained at £10m but if possible should be at a higher level.

APPENDIX G

COUNCIL TAX (NON PARISH AREAS INCLUDING POLICE & MAYORAL GENERAL)

	Properties	2019/20	2020/21	Increase
	%			
Band A	44.00	£1,174.46	£1,210.27	3.05%
Band B	18.76	£1,370.21	£1,412.00	3.05%
Band C	17.20	£1,565.95	£1,613.70	3.05%
Band D	10.22	£1,761.71	£1,815.43	3.05%
Band E	5.47	£2,153.20	£2,218.84	3.05%
Band F	2.27	£2,544.70	£2,622.29	3.05%
Band G	1.85	£2,936.17	£3,025.70	3.05%
Band H	0.22	£3,523.42	£3,630.86	3.05%

The Mayoral Police and Crime Commissioner Precept in percentage terms equates to a 5% increase

The Mayoral General Precept (including Fire Services) in percentage terms equates to a 18.2% increase

The tables below show how the cumulative element of the Adult Social Care precept needs to be shown on council tax bills

...

APPENDIX G (cont'd)

Band A	Basic Council Tax	Adult Social Care Precept	Total	% Increase
2019/20 Council Tax Base (excl Precepts)	£919.37		£919.37	0.00% 2.00%
2016/17 Adult Social Care Precept		£17.02	£17.02	
2017/18 Adult Social Care Precept		£26.43	£26.43	
2018/19 Adult Social Care Precept		£18.46	£18.46	
2019/20 Adult Social Care Precept		£9.69	£9.69	
2019/20 Council Tax Base	£919.37	£71.60	£990.97	
General Levy 2020/21	£0.00		£0.00	
Adult Social Care Precept Levy 2020/21		£19.81	£19.81	
Total 2020/21 (excluding Greater Manchester Combined Authority (GMCA) Precepts)	£919.37	£91.41	£1,010.78	
GMCA Precepts				
Mayoral Police and Crime Commissioner Precept			£138.86	
Mayoral General Precept (including Fire Services)			£60.63	
Total Charge 2020/21	£919.37	£91.41	£1,210.27	
	This will appear as an item on the Council Tax bill	This will appear as an item on the Council Tax bill		

Band D	Basic Council Tax	Adult Social Care Precept	Total	% Increase
2019/20 Council Tax Base (excl Precepts)	£1,379.06		£1,379.06	0.00% 2.00%
2016/17 Adult Social Care Precept		£25.53	£25.53	
2017/18 Adult Social Care Precept		£39.64	£39.64	
2018/19 Adult Social Care Precept		£27.69	£27.69	
2019/20 Adult Social Care Precept		£14.54	£14.54	
2019/20 Council Tax Base	£1,379.06	£107.40	£1,486.46	
General Levy 2020/21	£0.00		£0.00	
Adult Social Care Precept Levy 2020/21		£29.72	£29.72	
Authority (GMCA) Precepts	£1,379.06	£137.12	£1,516.18	
GMCA Precepts				
Mayoral Police and Crime Commissioner Precept			£208.30	
Mayoral General Precept (including Fire Services)			£90.95	
Total Charge 2020/21	£1,379.06	£137.12	£1,815.43	
	This will appear as an item on the Council Tax bill	This will appear as an item on the Council Tax bill		

DRAFT SUBSTANTIVE COUNCIL TAX RESOLUTION

- (i) That the following recommendations of the Cabinet on 10th February 2020 be approved:-
- (a) The Council be recommended to approve the Budget for 2020/21
 - (b) That the council tax for 2020/21 be increased by 2.00% comprising
 - The Adult Social Care Precept at 2%
 - The general levy at 0%
 - (c) The Cabinet proposes to make available £20,000 from the Public Health reserve to provide an opportunity to phase in the proposed increase in bowling fees to £45 in the first year and £65 in subsequent years, subject to the current consultation, and for there then to be a review which will involve representatives from bowling clubs, on establishing a sustainable future for bowling greens
 - (d) The Council be recommended to approve the Capital Programme and Strategy for 2020/21
 - (e) The Council be recommended to approve the Investment and Prudential Indicators and Treasury Strategies 2020/21 to 2022/23
- (ii) It be noted that on 4th November 2019 the Cabinet calculated
- (a) the Council Tax Base 2020/21 for the whole Council area as 76,173 (item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the “Act”); and
 - (b) for dwellings in those parts of its area to which a Parish precept relates as:

Parish Councils

The Parish of Blackrod	1,965	Band D equivalents
The Parish of Horwich	7,449	Band D equivalents
The Parish of Westhoughton	8,554	Band D Equivalents

being the amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amounts of its Council Tax base for the year 2020/21 for dwellings in those parts of its area to which one or more special items relate.

- (iii) Calculate that the Council Tax requirement for the Council’s own purposes for 2020/21 (excluding Parish precepts) is £115,491,960
- (iv) That the following amounts be calculated for the year 2020/21 in accordance with Sections 31 to 36 of the Act.
- (a) £232,627,829 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.
 - (b) £116,713,755 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

- (c) £115,914,074 being the amount by which the aggregate at (iv)(a) above exceeds the aggregate at (iv)(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
- (d) £1,521.72 being the amount at (iv)(c) above (Item R), all divided by Item T ((ii)(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
- (e) £422,114.00 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act, each individual parish precept being:
 Blackrod £69,847
 Horwich £202,682
 Westhoughton £149,585
- (f) £1,516.18 being the amount at (iv)(d) above less the result given by dividing the amount at (iv)(e) above by Item T (ii)(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates.
- (g) Part of the Council's Area
 Parish of Blackrod £1,551.73
 Parish of Horwich £1,543.39
 Parish of Westhoughton £1,533.67

being the amounts given by adding to the amount at (f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned at (e) above divided in each case by the amount at (ii) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

(i) Part of the Council's Area

Valuation bands	Parish of Blackrod	Parish of Horwich	Parish of Westhoughton	All other parts of the Council's area
A	£1,034.48	£1,028.92	£1,022.44	£1,010.78
B	£1,206.91	£1,200.42	£1,192.86	£1,179.26
C	£1,379.31	£1,371.90	£1,363.26	£1,347.71
D	£1,551.73	£1,543.39	£1,533.67	£1,516.18
E	£1,896.55	£1,886.36	£1,874.48	£1,853.10
F	£2,241.40	£2,229.35	£2,215.31	£2,190.05
G	£2,586.21	£2,572.31	£2,556.11	£2,526.96
H	£3,103.46	£3,086.78	£3,067.34	£3,032.36

being the amounts given by multiplying the amounts at (f) and (g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council in accordance with Section 36(1) of the Act, as

the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands

- (v) That it be noted that for the year 2020/21 the Mayoral Police and Crime Commissioner Precept and the Mayoral General Precept (including Fire Services) have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

Valuation Bands	<u>Precepting Authority</u>	
	Mayoral General Precept (including Fire Services)	Mayoral Police and Crime Commissioner Precept
A	£60.63	£138.86
B	£70.73	£162.01
C	£80.84	£185.15
D	£90.95	£208.30
E	£111.16	£254.58
F	£131.37	£300.87
G	£151.58	£347.16
H	£181.90	£416.60

- (vi) That, having calculated the aggregate in each case of the amounts at (iv), (f), (i), and (v), the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2020/21 for each of the categories of dwellings shown below:-

(i) Part of the Council's Area

Valuation bands	Parish of Blackrod	Parish of Horwich	Parish of Westhoughton	All other parts of the Council's area
A	£1,233.97	£1,228.41	£1,221.93	£1,210.27
B	£1,439.65	£1,433.16	£1,425.60	£1,412.00
C	£1,645.30	£1,637.89	£1,629.25	£1,613.70
D	£1,850.98	£1,842.64	£1,832.92	£1,815.43
E	£2,262.29	£2,252.10	£2,240.22	£2,218.84
F	£2,673.64	£2,661.59	£2,647.55	£2,622.29
G	£3,084.95	£3,071.05	£3,054.85	£3,025.70
H	£3,701.96	£3,685.28	£3,665.84	£3,630.86

- (vii) That the Council's basic amount of Council Tax for 2020/21 at an increase of 2% is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

- (viii) That the Director of Corporate Resources be delegated authority to collect revenues and disburse monies from the relevant accounts.

- (ix) That it be noted that the Government have set a National Non-Domestic Rate of 49.9p in the pound for small businesses and 51.3p in the pound for larger businesses for the financial year 2020/21.

(x) That the Council's current policy in respect of discretionary relief for charitable organisations, as approved by the Cabinet on the 10th February 2020, be reaffirmed and that the Director of Corporate Resources be delegated authority to determine applications for such relief.

(xi) That War Disablement Pensions and War Widows' Pensions be disregarded for the purposes of the Council Tax Support Scheme.

(xii) That Council approves the following definition for the 'minimum occupancy period' for Council Tax Discount Class C properties, to apply from 1st April 2020:

"For the purposes of Discount Class C, in considering whether a dwelling has been vacant for any period, any one period, not exceeding six weeks, during which it was not vacant shall be disregarded".

(xiii) That the minutes of the proceedings of the undermentioned Scrutiny Committee regarding their consideration of the budgets be noted:-

Corporate Cultural and External Issues 13th February 2020