

This Report will be made public on 6 November 2018.



Report Number **C/18/47**

To: Cabinet
Date: 14 November 2018
Status: Key Decision
Head of Service: Charlotte Spendley, Assistant Director- Finance, Customer & Support Services
Cabinet Member: Councillor David Monk, Leader of the Council, Councillor Malcom Dearden, Finance.

SUBJECT: BUDGET STRATEGY 2019/20

SUMMARY:

This Budget Strategy sets out the guidelines for preparing the 2019/20 Budget. It supports the Corporate Plan and aligns with the direction and objectives of the Medium Term Financial Strategy (MTFS).

The Budget Strategy takes account of current and future financial issues, sets out the underlying assumptions and initial budget-setting proposals and provides a timetable for delivering a balanced budget in 2019/20.

REASONS FOR RECOMMENDATIONS:

Cabinet is asked to agree the recommendations set out below because:

- (i) The Budget Strategy provides the framework for compiling the detailed 2019/20 budgets;
- (ii) The Budget Strategy will support the delivery of the MTFS; and
- (iii) The council's constitution requires approval of such a Strategy at least two months in advance of final budget approval.

RECOMMENDATIONS:

1. To receive and note report C/18/47.
2. To approve the Budget Strategy for 2019/20 set out in this report.
3. To approve the General Fund revenue growth & savings proposals for 2019/20 (Appendix 2).
4. To approve the General Fund capital growth proposals for 2019/20 (Appendix 3).
5. To agree the proposed timetable for preparing 2019/20 budgets (Appendix 4).

1. INTRODUCTION

- 1.1 The Constitution requires that 'no less than two months before any plan, strategy or budget that forms part of the Budget and Policy Framework needs to be adopted, the Cabinet will publish initial proposals and a timetable to council'.
- 1.2 This Budget Strategy covers those requirements, setting out the initial proposals and a timetable that will be used to inform the setting of the detailed budget for 2019/20. The Budget Strategy is consistent with the direction and objectives of the updated MTFS.
- 1.3 The MTFS and Budget Strategy are aligned with the council's strategic financial objectives, which are:
 - To maintain a balanced Budget such that expenditure matches income from Council Tax, fees and charges, and government and other grants and to maintain that position.
 - To maximise the council's income by setting fees and charges, where it has the discretion and need to do so, at a level to ensure at least full cost recovery, promptly raising all monies due and minimising the levels of arrears and debt write offs.
 - To ensure a long term sustainable view is taken of any investments and the appropriate risk analysis is provided in considering those.
 - To set a rate for Council Tax which maximises income necessary for the council to deliver its strategic objectives but ensures that government referendum limits are not exceeded. The percentage increase will be reviewed annually.
 - To ensure resources are aligned with the council's strategic vision and corporate priorities.
 - To consider and take advantage of commercial opportunities as they arise to achieve a commercial return
 - To maintain an adequate and prudent level of reserves.

2. CURRENT FINANCIAL POSITION

2017/18 General Fund Budget Outturn

- 2.1 The final contribution to the General Fund Reserve was £1.530m compared to the original budgeted withdrawal of £1.589m. This included a net transfer to Earmarked Reserves of £0.569m compared to a budgeted use of £0.269m.
- 2.2 Over recent years, Folkestone & Hythe has established a good track record of maintaining a healthy reserves position. This enables the council to have greater stability and resilience for dealing with current and future financial challenges and uncertainties.
- 2.3 In their Audit Findings Report 2017/18 to Audit and Governance Committee on 30 July 2018 Grant Thornton confirmed that the council has proper

arrangements in place to secure value for money in its use of resources in addition to an unqualified statement of accounts.

2018/19 Forecast General Fund Budget Outturn

- 2.4 The General Fund Revenue Budget monitoring for the first quarter of 2018/19 was reported to Cabinet on 12 September 2018. Based on information to 31 July 2018 there is a projected favourable variance of £0.481m for the year against the latest approved budget. The reasons for the variance are detailed in the monitoring report and relate primarily to the increased recovery of rent allowance overpayments and increased car parking income.
- 2.5 The Quarter 1 HRA Monitoring was reported to Cabinet on 12 September 2018 and set out the projected outturn for HRA revenue and capital expenditure for 2018/19. The projections, based on actual expenditure and income to 30 June 2018, show there is a projected decrease in net expenditure of £0.233m on the HRA and an overspend of £0.088m on the capital programme against the £13.7m latest budget.
- 2.6 The latest projection for the General Fund capital programme in 2018/19 was reported to Cabinet on 12 September 2018 and it showed a reduction in planned capital expenditure of £1.431m against the latest budget. The main reason for the reduction is the cost of delivering an engineering solution to protect the National Grid's cross-channel power supply cable which comes on shore at Coronation Parade is likely to be significantly lower than originally estimated with the coastal defence scheme entirely funded by the Environment Agency and National Grid.

Government Funding

- 2.7 In February 2018, the Secretary of State for the Ministry of Housing, Communities and Local Government announced the final local government finance settlement 2018/19. This announcement followed on from consultation on the provisional settlement.
- 2.8 The main points of note from the settlement relevant for this council are as follows:

	2017/18	2018/19	Change
	£'000	£'000	£'000
Settlement Funding			
Revenue support grant	848	0	(848)
Baseline funding	3,486	3,896	410
Settlement funding assessment	4,334	3,896	(438)
Reduction in funding compared to 2017/18	n/a	(438)	(10.1%)

- 2.9 Funding was reduced by £0.4m (10.1%) in 2018/19. This reduction was anticipated as the Revenue Support Grant is phased out. The £0.3m Revenue Support Grant that was originally due to the Council in 2018/19 has been incorporated into the baseline funding as part of the 100% business rates retention pilot. Whilst the budget for 2018/19 has been

balanced, the impact of the reduced funding brought added pressure to future projections within the MTFS.

Four-Year Settlement

- 2.10 The Government has previously set out indicative figures to allow councils to apply for a four year settlement and make more flexible use of capital receipts. The offer was to the end of the current Parliament and the aim is to permit councils to plan with greater certainty. In September 2016 the council approved an efficiency plan within its MTFS that demonstrates that the council can effectively manage its finances over this timeframe, and this plan was accepted by Government. Four year settlement figures have subsequently been included in the supporting information provided by MHCLG in the Local Government Finance Settlement 2017 to 2018, published in December 2016. 2018/19 is the third year of the four year settlement.
- 2.11 Whilst the council has accepted the four-year settlement, it does not ensure full certainty over core Government funding or offer protection from extra responsibilities and functions that might need to be accepted by local government as part of the move to 100% business rates retention, the outcome of the ongoing Fair Funding Review or future transfers of functions.
- 2.12 In the provisional local government settlement 2018/19 (announced in December 2017) the Government confirmed that it would be extending the capital receipts flexibility programme for a further 3 years to April 2022, giving local authorities the freedom to use capital receipts from the sale of their own assets to support transformation and unlock efficiency savings.

New Homes Bonus

- 2.13 The Government recognises the need for continuity and certainty on New Homes Bonus (NHB) and there were no new changes to the way NHB works in 2018/19. The NHB baseline was maintained at 0.4% and only growth above this level will attract NHB payments.
- 2.14 The council currently receives £1.4m in NHB payments; 89% of this funding is used to support services with the remaining amount set aside within a reserve to fund the additional cost of services.

Council Tax

- 2.15 The Government announced in December 2017 that the Council Tax referendum threshold for 2018/19 would be set in line with inflation, increasing the core referendum principles from 2% to 3%, to give local authorities the independence to help relieve pressure on local services while carefully balancing the resulting increased cost to residents.

Business Rates Retention

- 2.16 In collaboration with the other authorities in Kent and Medway the council was successful in its bid to become a pilot authority in 2018/19 for the 100% business rates retention. This is a one year pilot which ends on 31 March 2019.

2.17 Participants have been invited to reapply for the 2019/20 100% retention pilots. The council submitted its application in collaboration with the other Kent and Medway authorities on 25 September 2018. The methodology for calculating the agreed changes in the local share of retained business rates and the level of tariff and top-ups for local authorities piloting business rates retention will be confirmed at provisional settlement. The outcome of this round of pilots is expected to be announced alongside the publication of the provisional Local Government Finance Settlement for 2019/20 in December.

2019/20 Local Government Finance Settlement

2.18 In July 2018 the Government published a technical consultation paper on the approach to the 2019/20 Local Government Finance Settlement. The consultation reconfirms the Government's intention that the 2019/20 settlement will confirm the final year of the multi-year settlement offer. It also outlines the Government's proposed approach to the 2019/20 settlement which include the following measures that relate to district councils:

- The fourth and final year of the multi-year settlement offer with funding allocated in accordance with the agreed methodology announced in 2016/17.
- The Government expects to increase the NHB baseline in 2019/20 due to the continued upward trend for house building. A decision on the 2019/20 baseline will be made in November following a review of the council tax base data and any intended changes will be detailed at the time of the provisional settlement. 2019/20 is the final year of funding agreed through the Spending Review and Government will be exploring how to incentivise housing growth most effectively and will consult on any changes prior to implementation.
- Council Tax referendum principles for 2018/19 will be repeated in 2019/20 proposing that:
 - District Councils are allowed increases of up to 3%, or up to and including £5, whichever is higher.
 - A continuation of the Adult Social Care precept, subject to total increases for the Adult Social Care precept not exceeding 6% between 2017/18 and 2019/20.
 - A continued deferral of setting referendum principles for Town and Parish Councils based on the average Band D parish precept reducing from £3.63 (6.3% increase) in 2017/18 to £3.02 (4.9% increase) in 2018/19, the lowest year-on-year increase in parish precepts since 2015/16. The Government encourages parish councils to continue this downward trend and will keep this area under active review.
- The final stage of the business rates revaluation adjustment will occur in 2019/20 where the one-off reconciliation adjustments for 2018/19 tariffs and top-ups will be cancelled to neutralise the impact of the revaluation on local authorities' income.
- Options to resolve Negative Revenue Support Grant (RSG) with the Government's preferred approach being to directly eliminate Negative RSG via foregone business rates receipts in 2019/20 as the most simple and direct option and being both fair and affordable with funding being met from the Government's share of business

rates. Folkestone & Hythe is not affected by Negative RSG and so this part of the consultation does not directly impact on the Council.

- The Report on Local Government Finance: Review of Governance and Processes was published on 24 October 2018 in relation to MHCLG's operation of the business rates retention system and a number of recommendations have been accepted by the government, most notably:
 - The earlier publication of the Local Government Settlement with the Provisional Settlement being announced around 5 December each year and the Final Settlement announced no later than the end of January.
 - Careful consideration of the risks of adding to the complexity of the business rates system.
 - Implementing and embedding a more comprehensive governance structure to cover all its work to deliver the new system for 2020.
 - Ensuring that appropriate skills are in place to strengthen stability and reduce key person risk.
- The Government plans to issue consultations on:
 - The further progression of the Fair Funding Review in advance of the Provisional Settlement 2019/20; and
 - The redesign of business rates retention by the end of the year.

2018/19 FINANCIAL FORECAST

Medium Term Financial Strategy (MTFS)

- 3.1 The MTFS is the council's key financial planning document. It links the council's strategic priorities with the financial resources required to deliver them. The MTFS covers a four year period, providing the context and framework within which the Budget Strategy is prepared, and considers the implications of the council's approved priorities. It also takes in to account the uncertainty surrounding the financial climate that the council is working within. The MTFS is updated each year, most recently in October (Cabinet report C/18/36).
- 3.2 The current MTFS forecasts a cumulative funding gap of £4.362m over the lifetime of this MTFS. This is based on a 2% annual council tax increase for the period of the MTFS. These will be subject to political decisions at the appropriate time. The table below shows the cumulative deficit over the period of the MTFS.

	2019/20	2020/21	2021/22	2022/23
	£000	£000	£000	£000
Forecast Deficit	721	1,723	3,043	4,362

- 3.3 The current MTFS forecasts a deficit of £0.721m in 2019/20. This Budget Strategy explains the assumptions underlying this forecast (section 4 below) and proposals for addressing next year's funding gap (section 5 below).

Reserves

- 3.4 Total General Fund reserves at 1 April 2018 amounted to £18.899m, of which £5.861m was held within the General Reserve. The table below shows projected reserves at 31 March 2019 before any application towards new budget growth or initiatives.

Description of Reserve	Balance 1/4/18 £000	Forecast Balance 31/3/19 £000
General Reserve	5,861	5,740
Earmarked Reserves:		
Business rates	3,160	3,495
Invest to save	366	366
Carry forwards	420	304
IFRS	49	38
Vehicles, equipment and technology	654	671
New Homes Bonus initiatives	2,714	2,524
Corporate plan initiatives	379	315
Maintenance of Graves	12	12
Leisure	197	197
Otterpool Park	2,232	1,213
Economic Development	2,194	2,171
Community Led Housing	437	437
Lydd Airport	9	9
Homelessness Prevention	215	215
Total Earmarked Reserves	13,038	11,967
Total General Fund Reserves	18,899	17,707

4.0 BUDGET ASSUMPTIONS

- 4.1 Appendix 1 explains the changes between the 2018/19 approved budget and 2019/20 budget forecast that have been taken into account in the MTFS. These changes comprise:

2018/19 Net Approved Budget (balanced budget)	£'000 0
Inflationary Pressures 2019/20	714
Corporate Funding Changes 2019/20 (net)	765
Previously Approved Service Changes 2019/20 (net)	(879)
Contributions To/(From) Reserves	121
MTFS Forecast 2019/20 Budget Deficit - Before Growth and Savings Proposals	721

MTFS Funding Assumptions 2019/20

- 4.2 Revenue Support Grant lower-tier funding is assumed to be zero in 2019/20. The £0.3m originally due to the Council in 2018/19 was rolled into the business rates baseline funding.
- 4.3 Income from Business Rates is based on last year's estimates, pending a full review. The MTFS shows a 5.4% decrease compared to 2018/19, reflecting an increase in tariff following the one-off adjustment in 2018/19 to neutralise the impact of the 2017 business rates revaluation. This area remains volatile with an uncertain position on outstanding appeals and the potential move to 75% retention in 2019/20. Multiplier growth is based on 2.5% in 2019/20.
- 4.4 A council tax increase of 2% has been assumed pending the final decision by Full Council in February 2019. Based on the latest Local Government Finance Settlement consultation, the maximum increase for 2019/20 without requiring a referendum could be 3%. A council tax base increase of 1.5% per annum and a balanced Collection Fund have been assumed.
- 4.5 The projected Collection Fund surplus of £100k which was applied in 2018/19 has been removed as assumptions around the tax base growth are now more realistic.
- 4.6 Continuation of current New Homes Bonus receipts and receipt for 1 year from 2019/20 but no new monies from 2020/21 due to formula funding review.

MTFS Expenditure and Income Assumptions 2019/20

- 4.7 Additional unallocated net employee costs amount to £552k, covering the estimated costs of a salary award, salary increments, savings from unfilled vacancies and the impacts of the local government pension fund valuation. An estimated annual increase of 2.5% per annum plus an allowance for increments and estimated pension revaluation in 2020/21 plus a vacancy provision of 2% has been built into the base budget assumptions.
- 4.8 Contract inflation of £147k has been included in the non-pay budget forecast based on prevailing inflation rates within existing contracts.
- 4.9 An increase of 2% has been assumed in relation to the Internal Drainage Board levy.
- 4.10 Net Interest forecasts a decrease of £71k income compared to the 2018/19 projection.
- 4.11 Fees and charges income assumptions are based on current budgets and existing policies, adjusted for proposed changes as detailed in the Fees & Charges 2019/20 report to this meeting of Cabinet.

5.0 2019/20 BUDGET PROPOSALS

5.1 The council will continue to use a range of approaches to address the deficit in the short and medium term, including:

- Reviewing the level of council tax
- An annual review of fees and charges
- Pursuing alternative income streams
- Continuing the use of digital technologies to transform services
- Making the most of commercial opportunities
- Growing the local economy
- Reviewing all services to generate efficiencies
- Containing new budget pressures within allocated resources, and
- Considering the use of reserves to help manage year on year variations in income and expenditure.

Budget Growth 2019/20

5.2 Service heads and budget holders were also asked to identify any unavoidable budget growth items that were necessary to ensure future service sustainability and address unavoidable budget pressures. These total £0.567m and are detailed at Appendix 2.

Budget Savings and Efficiencies 2019/20

5.3 A rigorous review of the 2018/19 base budget and previous years' outturns has been undertaken by departments in liaison with CLT. This review identified net potential savings and efficiencies of £56k.

Fees and Charges 2019/20

5.4 A review of fees and charges has been undertaken and the outcome has been included in a separate Fees & Charges report to this meeting. The proposed changes to fees and charges are anticipated to increase net income receipts by approximately £27k.

The increase comprises:

	£	£
Reduced income (budget growth):		
Market Income	29,000	
Planning & Pre-application advice	85,000	
Burials	40,000	
Court Costs	100,000	254,000
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Increased income		
Off-Street Parking (net)	-75,500	
Hythe Pool	-25,000	
Industrial & Corporate Property rentals	-25,000	
On-Street Parking (net)	-93,500	
Building Control fees	-62,000	-281,000
		<hr/>

Net

£27,000

Transformation

- 5.5 The Council is currently undergoing a transformation programme which seeks to improve the service to customers, efficiency, resilience and deliver financial savings to support the medium term financial position. To date savings of £500k have been identified as deliverable for 2019/20. Further savings are anticipated to be delivered through this programme.

Forecast Budget Deficit 2019/20

- 5.6 Based on the work undertaken to date, the latest forecast deficit is set out below. Members should note that this position will change as more detail becomes available.

MTFS Forecast Deficit 2019/20	£'000
Forecast deficit – October 2018 MTFS	721
Add: budget growth proposals	594
Less: further savings and efficiencies	(56)
Less: increase in income generated	(27)
Less: Transformation savings	(500)
Less: Use of reserves for one off growth	(440)
Revised Forecast Deficit 2019/20	292

- 5.7 Options for addressing the forecast deficit for 2019/20 are now being considered in preparation for the detailed budget report to Cabinet on 12 December and will take into consideration:
- Any new factors affecting local government funding arising from the Chancellor's Autumn Budget and the Government funding settlement announcements in early December
 - Collection Fund surplus/deficit assumptions, with reference to the latest in-year collection performance
 - The outcome of ongoing work to review the revenue budget savings and growth proposals at Appendix 2, and
 - The action that is being taken to address the residual budget gap.

6.0 HOUSING REVENUE ACCOUNT (HRA)

- 6.1 This Budget Strategy does not explore the Housing Revenue Account further as the council approved on 23 March 2016 a HRA business plan for the period 2016 to 2046. This includes the impact of the 1% housing rent reduction which was announced by the Chancellor in July 2015 budget as well as the continuation of the new build capital programme.
- 6.2 The detailed 2019/20 HRA revenue and capital budgets that will be submitted to Cabinet in December 2018 will be consistent with the agreed business plan.

6.3 An update to the HRA business plan is being worked on and any further announcements will be factored in and, if appropriate, submitted to Cabinet.

7.0 CAPITAL PROGRAMME

7.1 As part of the Budget Strategy, Cabinet is asked to consider the proposals for new capital schemes to be included in the council's General Fund Capital Programme for 2019/20. Any new capital scheme to be included in the programme will need to contribute to the objectives set out in section 1.3 of this report. New General Fund capital scheme proposals of £2.648m for 2019/20 are shown in Appendix 3 to this report. Additionally the council's General Fund Medium Term Capital Programme (MTCP) will need to be updated to include recurring schemes planned to continue over the 5 year period to 2023/24. The council's other major capital investment initiatives, such as Otterpool Park, Princes Parade and Biggins Wood Commercial Development, remain to be reported in full detail to Members for approval. The capital programme implications of these schemes will be included in budget reports following this approval.

7.2 All proposed changes to the council's General Fund MTCP are required to be approved by Full Council as part of the budget setting process.

During 2018/19 Cabinet has already separately considered and agreed proposals for Compactor Bins (£83k) and Hawkinge Cemetery Expansion (£65k. Additionally Cabinet will consider at this meeting a recommendation to propose to full Council a further £10 million investment in Otterpool Park.

7.3 Capital Receipts – the existing MTFs states that a minimum of £0.5m in capital receipts must be retained as a contingency to meet urgent or unforeseen capital expenditure. The council's general policy is that only capital receipts received should be earmarked to fund capital projects. The only departure from this is ring-fencing the use of future repaid decent homes loans and home safe loans receipts to be reinvested in further private sector housing improvement loans. The latest position regarding the council's available capital receipts to fund capital expenditure, based on the first quarter's capital budget monitoring for 2018/19, is shown in the following table:

Capital Receipts Position Statement	£'000
Receipts in hand at 30 June 2018	(7,949)
Less:	
Committed towards General Fund capital expenditure	1,851
Committed towards HRA capital expenditure	4,280
Ring-fenced for specific purposes	693
Contingency for urgent or unforeseen capital expenditure	500
Balance available to support new capital expenditure	(625)

7.4 Over the term of the MTFs the council expects to receive approximately £3.4m in capital receipts which it could choose to use to fund its future

capital expenditure plans or retain for investment purposes. This excludes 'Right to Buy' disposals of council dwellings where the retained element of capital receipts are required to be reinvested directly in local social housing initiatives. This also currently excludes any potential future capital receipts that may be generated through the council's current 'invest to save' initiatives. The council has previously adopted the government's Statutory Guidance for the Flexible Use of Capital Receipts. This allows the council to use capital receipts received from General Fund asset disposals from 1 April 2016 to 31 March 2022 on revenue expenditure that is planned to generate ongoing efficiencies and savings. It is likely that the first call on the forecast £3.4m of capital receipts will be to support the major transformation project the council is undertaking.

- 7.5 Other Capital Funding Sources - in addition to the available capital receipts, the council can choose to use its revenue resources (earmarked revenue reserves and balances) or consider prudential borrowing to fund its General Fund capital expenditure plans. Prudential borrowing will incur a revenue cost to the General Fund in terms of interest and a minimum revenue provision charge (MRP). Therefore, prudential borrowing is best suited to capital 'invest to save' projects, such as Otterpool Park, Princes Parade and the Biggins Wood Commercial development, that will provide a net long term financial return to the council allowing for these costs.
- 7.6 Any capital scheme included in the approved capital programme requiring external grant funding to support it will only be allowed to commence once a formal funding agreement has been established between the council and the relevant funding body.

8.0 THE BUDGET TIMETABLE

- 8.1 By early March each year the council is required by law to approve its budget (revenue, capital and HRA) and council tax levels for the forthcoming year. The Full Council meets in February to do this. Advance notice is given in the publication of key decisions to be made.
- 8.2 Detailed guidance on the annual budget preparation process was circulated to officers in August 2018. This guidance covered roles and responsibilities; the links between finance and service planning; expected standards and approach; and the timetable for preparing the 2019/20 Budget.
- 8.3 The 2019/20 Budget timetable is attached at Appendix 4.

9.0 BUDGET CONSULTATION

- 9.1 There is a duty under section 65 of the Local Government Finance Act 1992 to consult ratepayers (or bodies appearing to represent ratepayers) about proposed expenditure, including capital expenditure, prior to calculating the council tax requirement under S31a (England) of the Act.
- 9.2 The objectives for consultation on the 2019/20 budget proposals are to:
- Engage with key stakeholder groups and local residents;
 - Seek feedback on specific budget proposals for 2019/20; and

- Seek feedback on general spending and income generation priorities.

This will be achieved through making budget information available to the public, inviting feedback and meeting with representatives from the business community.

10.0 RISK MANAGEMENT ISSUES

10.1 A summary of the perceived risks follows:

Perceived risk	Seriousness	Likelihood	Preventative action
MTFS becomes out of date.	High	Low	The MTFS is reviewed annually through the budget process.
Assumptions may be inaccurate.	High	Medium	Budget monitoring is undertaken regularly and financial developments nationally are tracked. Assumptions are regularly reviewed.
Budget strategy not achieved.	High	Low	The budget making process is controlled closely with regular reconciliations against projections.
Incorrect assessment of Local Government Finance Settlement impact.	High	Low	Figures & updates provided by Central Government have been used. The Autumn Budget will inform latest forecasts.
Failure to take action to address forecast medium term financial pressures as well as focusing on the 2019/20 budget position.	High	Medium	Ensure that MTFS forecasts are monitored and timely interventions identified and implemented to address future deficits.

11.0 LEGAL/FINANCIAL AND OTHER CONTROLS/POLICY MATTERS

11.1 Legal Officer's Comments (DK)

There are no legal implications arising directly out of this report, subject to the Council ensuring its general fiduciary duties are met, including those of consulting with rate payers and ensuring best value. The Council is required to follow a professional code of practice published by CIPFA and regulations set out by the government, including the Local Government Finance Act 1992.

11.2 Finance Officer's Comments (CS)

The Budget for 2019/20 will be submitted to council in February 2019. This Budget Strategy is the first stage in the detailed budget process and will be used to inform the preparation of budget estimates.

11.3 Diversities and Equalities Implications (CS)

The budget report to Full Council in February 2019 will include an Equality Impact Assessment of the budget recommendations for 2019/20.

12.0 CONTACT OFFICERS AND BACKGROUND DOCUMENTS

Councillors with any questions arising out of this report should contact the following officer prior to the meeting

Charlotte Spendley, Assistant Director of Finance, Customer & Support Services

Tel: 01303 853420 / 07935 517986

E-mail: charlotte.spendley@folkestone-hythe.gov.uk

The following background documents have been relied upon in the preparation of this report:

Fees & Charges Report 2019/20

Appendices:

Appendix 1 – Movement from 2018/19 Approved Budget to 2019/20 Base

Appendix 2 – General Fund Revenue Growth & Savings Proposals

Appendix 3 – Capital Programme Growth Proposals

Appendix 4 – Budget Timetable