

<b>Title of Report:</b>	<b>Revenue Budget: 2011-12</b>
<b>Report to be considered by:</b>	Executive
<b>Date of Meeting:</b>	17 February 2011
<b>Forward Plan Ref:</b>	C2178

**Purpose of Report:** To consider and recommend to Council the 2011-12 revenue budget.

**Recommended Action:** That the Executive recommends to Council

- 1) That the Fees & Charges be approved as set out in Appendix 2 and the appropriate statutory notices be placed where required in accordance with the decision of the Executive on 17th February 2011
- 2) That the Special Expenses be approved as set out in Appendix J in accordance with the decision of the Executive on 17th February 2011.
- 3) That a budget requirement for 2011/12 of £111.41 million requiring a freeze in the Council Tax be approved.

**Reason for decision to be taken:** Formulation of the 2011/12 Budget is a requirement to meet the Council's Statutory duties.

**Other options considered:** none

**Key background documentation:** Medium Term Financial Strategy 2011-15  
Capital Strategy 2011-16

The proposals will also help achieve the following Council Plan Theme:

**CPT13 - Value for Money**

The proposals contained in this report will help to achieve the above Council Plan Priorities and Themes by:

Ensuring adherence to the Council's Budget framework

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<b>Date Portfolio Member agreed report:</b>	08 February 2011

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## Implications

- Policy:** The formulation of the Budget is in accordance with the policies within the Financial Strategy framework.
- Financial:** These are contained in further detail within the report. The key implications are a 0% Council Tax increase and a significant reduction to the Council's funding from central government.
- Personnel:** Any staffing implications arising as a result of this budget will be subject to the Council's HR policies and procedures.
- Legal/Procurement:** Key savings proposals included in this report are determined by effective procurement decisions. The savings proposals will be monitored throughout the financial year by Corporate and Management Board.
- Property:** None
- Risk Management:** A number of budget risks have been identified as part of the budget proposals, and this will be kept under constant review.
- Equalities Impact Assessment:** The respective directorate budget proposals outlined in the report have been subjected to Equality Impact Assessment procedures where appropriate.

Is this item subject to call-in?	Yes: <input type="checkbox"/>	No: <input checked="" type="checkbox"/>
If not subject to call-in please put a cross in the appropriate box:		
The item is due to be referred to Council for final approval		<input checked="" type="checkbox"/>
Delays in implementation could have serious financial implications for the Council		<input type="checkbox"/>
Delays in implementation could compromise the Council's position		<input type="checkbox"/>
Considered or reviewed by Overview and Scrutiny Commission or associated Task Groups within preceding six months		<input type="checkbox"/>
Item is Urgent Key Decision		<input type="checkbox"/>

# Executive Summary

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## 1. Introduction

### 1.1 This report:

- (1) Advises Members of the Council's final Formula Grant settlement for 2011/12 received on 31<sup>st</sup> January 2011
- (2) Outlines the revenue budget for 2011-12, including proposals for investment and savings

1.2 Section 3 outlines the changes made to the Formula Grant from Central Government. Section 4 onwards outlines the key changes to the budget for 2011-12.

1.3 This paper should be read in conjunction with the Council's Medium Term Financial Strategy (MTFS).

## 2. Proposals

2.1 To set a Council Tax freeze for 2011-12, and approve the revenue budget and appendices.

2.2 To set a 2011-12 net revenue budget of £111.41m. This includes unavoidable investment of £4.92m in Council priorities, mainly adult social care, and a savings programme of £8.2m.

2.3 The 2011-12 budget position is supported by the use of £519k from general reserves.

## 3. Conclusion

3.1 The Council, like all public bodies, has, and will continue to see, a significant decrease to its funding streams as result of central government reducing expenditure over the period of the Comprehensive Spending Review (CSR) 2011-15. For local government, the reduction to its funding from central government is expected to be at its greatest in the financial year 2011-12.

3.2 The Council prepared well for future funding reductions; however, the size and scale of the reductions are far greater than the Council has seen before. The savings plan for 2011-12 is almost the size of the predicted savings plan in the MTFS produced in March 2010 for all three of the 2010-13 financial years.

# Executive Report

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## 1. Introduction

- 1.1 The purpose of this paper is to agree the Council's revenue budget for 2011/12, and to outline the context within which it is set, and to set a Council Tax requirement for 2011/12. The outcome of the Comprehensive Spending Review (CSR), announced on the 20<sup>th</sup> October, and the Local Government Finance Settlement (LGFS) announced on the 13<sup>th</sup> December, have significantly altered the savings strategy the Council was adopting for 2011-12 from its previous approach detailed in the MTFS in March 2010.
- 1.2 This report highlights that for West Berkshire residents there will be no increase in their Council Tax payable to West Berkshire Council.

## 2. Background

- 2.1 The Council is facing a number of pressures on both its income and expenditure over the coming years. The coalition government is targeting a significant reduction in state expenditure over the coming four years, and the Council will clearly be impacted upon as a result of this. The details from the LGFS have significantly reduced the Council's income streams from central government. Allied to the reduction in income from central government, the Council is faced with an increased demand on its services, particularly in Adult Social Care. For 2011-12, the Council is investing over £3m for pressures in the Adult Social Care service as a result of increasing demand for this service.
- 2.2 Reductions to central government funding are only one part of the overall change to how local government is financed and its role with central government. A variety of new policy initiatives will impact on the Council's relationship with the district and schools, such as more academy schools, the 'Big Society', NHS reorganisation, place based budgeting etc. These changes will have a marked impact on how money flows from central government through to local communities and, over a long period of time, alter the role of the Council. The Council Plan will highlight some of these changes further over the next four years. The MTFS will be produced in conjunction with the aims in the new Council Plan to map out the Council's overarching strategy over the coming years.

## 3. Local Government finance settlement

- 3.1 The announcement of the Comprehensive Spending Review on the 20<sup>th</sup> October highlighted that local government would see a reduction to the amount of formula grant that it receives over the next four financial years.
- 3.2 Below is a table highlighting the difference between the current and previous financial year's formula grant settlement. It is important to note that in 2011-12 the government has included other previously un-ringfenced grants into the formula grant totals:

Item	2010-11 amount / £m	2011-12 amount / £m	Variance (%)
Formula Grant	29.23	32.41	+11
Area Based Grant	12.02	0	-100
Early Intervention Grant	5.93 <i>notional</i>	5.43	-8
NHS funding to support social care and benefit health	n/a	1.3	+100
Learning Disability and Health Reform Grant	n/a	3.09	+100

3.3 Central government has also put a number of previously specific ring-fenced grants into the formula grant, thus making them non ring-fenced and allowing the Council to decide on where this money is spent. The specific grants put into the formula grant include concessionary fares (previously £0.2m) as well as a number of funding streams previously included in the Area Based Grant (ABG).

#### 4. Budget for Council-Tax setting

4.1 When setting the Council's net budget requirement for Council Tax setting purposes, the Council must only include the income received from formula grant and Council Tax. As noted above, and in further detail below, the Council does receive a number of significant non-ring fenced grants.

Item	Amount / £m
Council Tax income	79.32
Formula Grant	32.41
Collection Fund deficit	-0.31
<b>Net budget requirement for Council Tax setting purposes</b>	<b>111.41</b>
Plus Early Intervention Grant	5.43
Plus Learning Disability and Health Reform Grant	3.09
Plus funding for social care and health benefit	1.3
Plus Council Tax freeze grant	1.98
Plus new homes bonus	0.48
<b>Total budget to be financed and used for management purposes</b>	<b>123.69</b>

## **5. 'New' Grants**

5.1 The government has announced some new grants as part of the LGFS. Most of these are not new monies, but the channelling of existing funds, both specific and non-specific grants, through a smaller number of non-ringfenced grants. All of the grants listed below are not ringfenced:

### **(1) Early Intervention Grant**

The Early Intervention Grant (EIG) is a new grant, but consists of funds the Council previously received via a variety of sources including some aspects of ABG, SureStart funding and various other specific ring fenced grants.

The EIG is a non ringfenced grant, but the government expects local authorities to maintain certain statutory duties concerning activities for children and young people.

The Council's baseline figure for the different grant elements in 2010-11 that were put into the EIG was £5.93m. For 2011-12 the Council will receive £5.43 of EIG.

As noted above, some of the EIG was previously included as ABG (circa £1m). The rest of this funding was previously specific ring fenced grants.

### **(2) NHS funding to support social care and benefit health**

This is new funding received from the Department of Health to support the growing costs in adult social care due to increased demand and the pressure that puts on both social care and health services. This is a non ring fenced grant received via the Department of Health. This funding is being used to help fund the investment in the growth of demand for Adult Social Care services.

### **(3) Learning Disability and Health reform Grant**

This grant related to obligations to fund activities that were previously performed by the PCT. This grant broadly matches the cost of those responsibilities.

### **(4) Council Tax freeze grant**

This is funding from central government to the equivalent of a 2.5% increase to Council Tax totalling just under £2m. This is being used to help provide a Council Tax freeze for all West Berkshire residents.

### **(5) New Homes Bonus**

This funding from central government relates to new properties built in the district over the period October 2010 to October 2011. All Councils receive this 'bonus' and it equates to an extra sum of money equivalent to the annual Council Tax received on an average band D property multiplied by the number of new homes. If the new homes built are affordable, then the Council receives additional funding.

## 6. Corporate Financial Strategy

- 6.1 The Council's Medium Term Financial Strategy (MTFS) is driven by the objectives and outcomes set out in the Council Plan. The current financial climate coupled with the newly emerging policies of the Coalition Government necessitates a wholesale review of the Plan. Whilst the current Plan sets a clear direction and set of priorities for the Council, it does not provide the necessary framework for guiding the difficult resourcing decisions that now lie ahead. The Plan in its current form does not provide a clear strategy for reshaping the role of the Council in the light of the many reforms that will face the public sector and society at large over the next five years.
- 6.2 The Plan is currently being rewritten with a view to publication in June 2011. As such the newly emerging Plan has not been able to directly guide the latest MTFS and the Revenue Budget paper for 2011/12.
- 6.3 In the absence of a fully formed Council Plan the driving strategy behind the MTFS, and this paper is;
- (1) the need to ensure that the Council's statutory responsibilities continue to be delivered to an 'acceptable' level. What constitutes 'acceptable' can only be agreed through an assessment of risk and what is considered to be politically acceptable;
  - (2) responding to the new policy framework of the Coalition Government. Whilst not yet entirely clear, the direction of travel would appear to include greater focus on localism and potentially passing responsibility and powers to a more local level whether that be local authorities, schools or communities. At the same time the new Government's 'Big Society' theme would suggest a push towards communities helping themselves' and becoming more engaged in activities previously undertaken by the state. More specifically the new Government sees local authorities having a changed role in the future management of education and is set to pass powers and responsibilities directly to schools. This will have a profound impact on some parts of the Council;
  - (3) value for money continues to be used to help highlight those areas where the Council's cost base is relatively high. When compared with other local authorities most of the Council's services remain below average cost – in some cases within the lowest quartile. Those where cost is relatively high include waste management and schools. A summary of the current VfM position is set out in appendices to the MTFS;
  - (4) the ongoing need to become ever more efficient. Whilst most Council services can demonstrate that they provide good value for money, opportunities to improve efficiency remain;
- 6.4 Some of the factors set out above have a direct bearing across each of the Council's services, others inevitably impact on some services more than others.

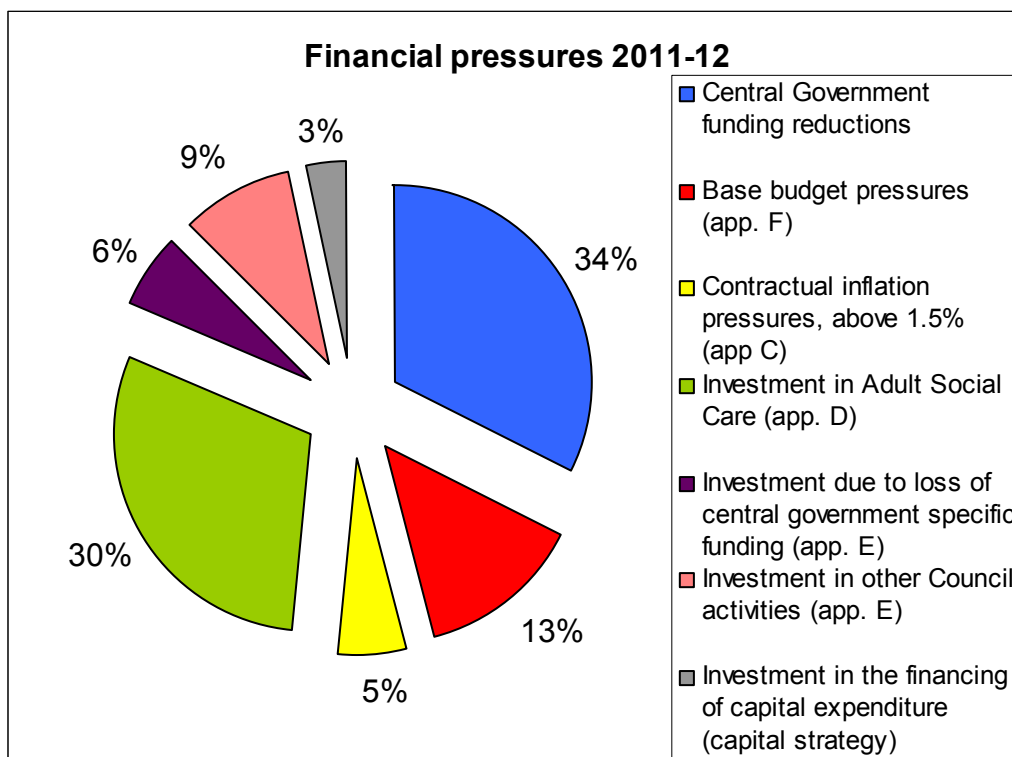
## 7. Overview of the financial position for 2011-12

7.1 This table sets out the detail behind how the 2011-12 budget has been constructed:

<b>2011-12 Budget setting</b>				
<b>2010-11</b>		<b>2011-12</b>		
	Item	Amount / £m	Amount / £m	Appendix
	Budget as at 1.4.2010	119.23		
	In year reduction to Area Based Grant	-1.05		
	<b>Revised Council budget as at 21.6.2010</b>		118.18	
	Adjustment in respect of collection fund, new ABG and other adjustments	0.59		
	<b>Increased Income</b>			
78.54	1% income rise on the Council's taxbase	0.78		
	Central Government funding a 2.5% CTX rise	1.98		
	Funding from the 'new homes' pledge	0.48		
	New Grant - Early Intervention Grant (EIG)	5.43		
	New Grant - Funding for social care and health benefit	1.30		
	New Grant - Learning disability and health reform grant	3.09		
	<b>Central Government formula grant changes</b>			
29.23	Increased formula grant	3.16		
12.03	Removal of Area Based Grant	-10.98		
	Collection fund deficit	-0.31		
	<b>Anticipated Financing for Council Budget for 2011-12</b>		<b>123.69</b>	
	Budget as at 1.4.2010	119.23		
1.54	Base budget and central funding pressures	1.43		F
0.39	Contractual inflation pressures, above 1.5%	0.59		C
2.27	Investment in Adult Social Care	3.22		D
1.77	Investment in other Council activities	0.97		E
	Investment due to loss of central government funding	0.67		E
0.9	Investment in the financing of capital expenditure	0.10		
	Liabilities relating to the Early Intervention Grant	4.40		
	Liabilities relating to the Learning Disability and Health Reform Grant	3.09		
	<b>Anticipated 2011-12 budget before savings</b>		133.69	
	On going ABG savings from 2010-11 (appendix B)	-0.50		B
3.3	Savings detailed in appendix A	-7.65		A
	Adjustment for capitalisation of highways expenditure	-1.12		
-0.09	Other adjustments - including the use of general reserve	-0.73		
	<b>Anticipated Council Budget for 2011-12</b>		<b>123.69</b>	

7.2 The reasons for the Council needing to make such a significant level of savings in 2011-12 is due to seven main factors, as listed and explained below. The central government figures include the reduction to ABG netted off against the additional income in formula grant, new homes bonus and the net impact of the EIG:





## 8. Key underlying assumptions

8.1 The Council's savings requirement is currently based on a number of assumptions, as per the model below:

- (1) That central government funds a 2.5% Council Tax increase for 2011-12 only. This will help enable the Council to achieve a Council Tax freeze for residents in 2011-12.
- (2) That the Council's taxbase income rises by 1% for 2011-12. This equates to a rise of circa 630 properties, taking into account single person discounts are appropriately claimed.
- (3) That the Council receives £480k as a result of the 'new homes funding' pledge. This funding gives a financial reward to Councils for the additional properties built in the district. The reward is the equivalent to the national average band D council tax for a property. This is based on an additional 280 properties being built during the relevant period.
- (4) Reductions to central government funding - £3.5m

The Central Government cuts to non ring fenced grants have been modelled as per the below:

- (i) Removal of ABG – loss of £10.98m
- (ii) Increase to formula Grant - £3.21m
- (iii) New funding for social care - £1.3m
- (iv) Council Tax freeze grant - £1.98m

- (v) Amendments from the Early Intervention grant, due to these elements already being included in the Council's budget - £1m

(5) Unavoidable budget pressures - £1.4m

As part of the budget setting process, the Council zero base budgets for salary costs, as well as inflating non-pay budgets for contractual inflation, where a contract is in place. There are also other adjustments completed to ensure that funding changes from earlier in the financial year are reflected.

The base budget pressures are set out in appendix F. The main pressures are in contractual (or non-pay) inflation for Council contracts, incremental rises awarded to those staff not at the top of their pay scale, and funding adjustments from central government.

(6) Contractual inflation - £0.59m

This represents the inflation paid on contracts above 1.5%. The main amount of contractual inflation pressure that the Council faces concerns the waste contract. The contract increase is based on the RPIx inflationary measure in January of each year.

(7) Pressures in Adult Social Care - £3.2m

These are detailed further in appendix D. There are a variety of demand pressures on the Adult Social Care budget. The demographic growth in 2010-12 has been identified separately, and contains a pressure of £1.8m. There are further pressures that have emerged during the 2010-11 financial year that need to be budgeted for next year.

(8) Investment in other Council services - £1.6m

There are proposed investments of £1.7m in other, non Adult Social Care services, for 2011-12. Appendix E highlights these in further detail. This includes investment of £0.67m due to central government reductions to specific grants.

(9) Capital programme - £0.1m

This funding will ensure that for 2011-12, the Council is setting aside revenue (£0.1m) to pay for the additional borrowing of circa £1.5m for the 2011-12 capital programme. The capital strategy provides further details.

(10) Capitalisation of highways revenue expenditure – (£1.1m)

There is circa £1.12m of net benefit for the 2011-12 financial year as a result of capitalising highways revenue expenditure to be reported to Executive at month 9 in the revenue monitoring report for 2010-11.

(11) Other adjustments – (£0.7m)

This includes utilising £519k of general reserves to support the 2011-12 budget. This line also includes utilising £217k of section 106 monies for public transport (there has been a compensating figure put into the budget build for this amount).

## 9. Detail of the savings proposals

- 9.1 Appendix A details the individual savings proposals for the 2011-12 budget. These have been split by directorate and service and also include a section detailing the implication and risks of the individual saving proposals.
- 9.2 Appendix B highlights the savings in relation to the 2010-11 coalition government cuts to Area Based Grant that formed part of the emergency budget on the 22<sup>nd</sup> June 2010. These savings items were taken to the Executive in July 2010.
- 9.3 A summary, by service and directorate of the savings totals is detailed below:

Summary 2011-12 savings proposals (excluded ongoing ABG savings from 2010-11):

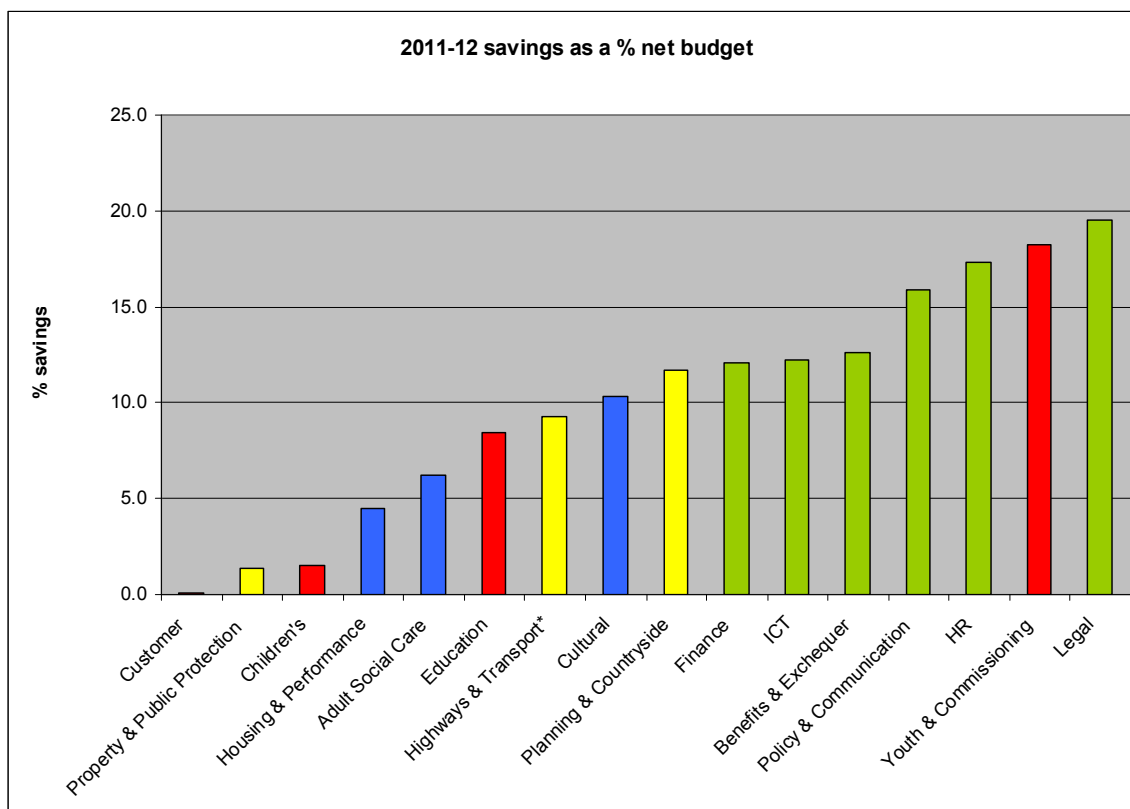
Directorate	Service	Amount / £	% of 2010/11 net budget
CYP	Youth & Commissioning	496,000	18.2
CYP	Education	872,000	8.4
CYP	Children's services	160,000	1.5
CYP	Customer services	1,000	0.1
CS	Housing & Performance	325,000	4.5
CS	Adult Social Care	2,128,000	6.2
CS	Cultural	468,000	10.3
ENV	Corporate Director (Environment)	9,000	n/a
ENV	Highways & Transport	727,670	9.3
ENV	Property & Public Protection	236,000	1.4
ENV	Planning & Countryside	462,950	11.8
CEX	Chief Executive	14,710	n/a
CEX	Benefits & Exchequer	163,000	12.6
CEX	Finance	291,200	12.1
CEX	Human Resources	190,000	17.3
CEX	ICT	323,000	12.2
CEX	Legal	171,440	19.6
CEX	Policy & Communication	611,390	15.9
	<b>TOTAL</b>	<b>7,650,360</b>	<b>6.7</b>

## 10. Summary of the savings

- 10.1 If the savings proposals and investments contained within this report are accepted, then the savings identified above will have a significant impact on the overall budget structure of the Council.
- 10.2 The service making the largest saving on a cash basis is Adult Social Care with over £2m of savings. However, the services with the largest saving as a percentage of the existing budget are Legal, Youth & Commissioning services, Human Resources and Policy & Communication, all with reductions of over 15% of their net budget. The analysis of the savings in both cash and percentage terms is highlighted in the preceding table. Larger cash savings, especially where these are

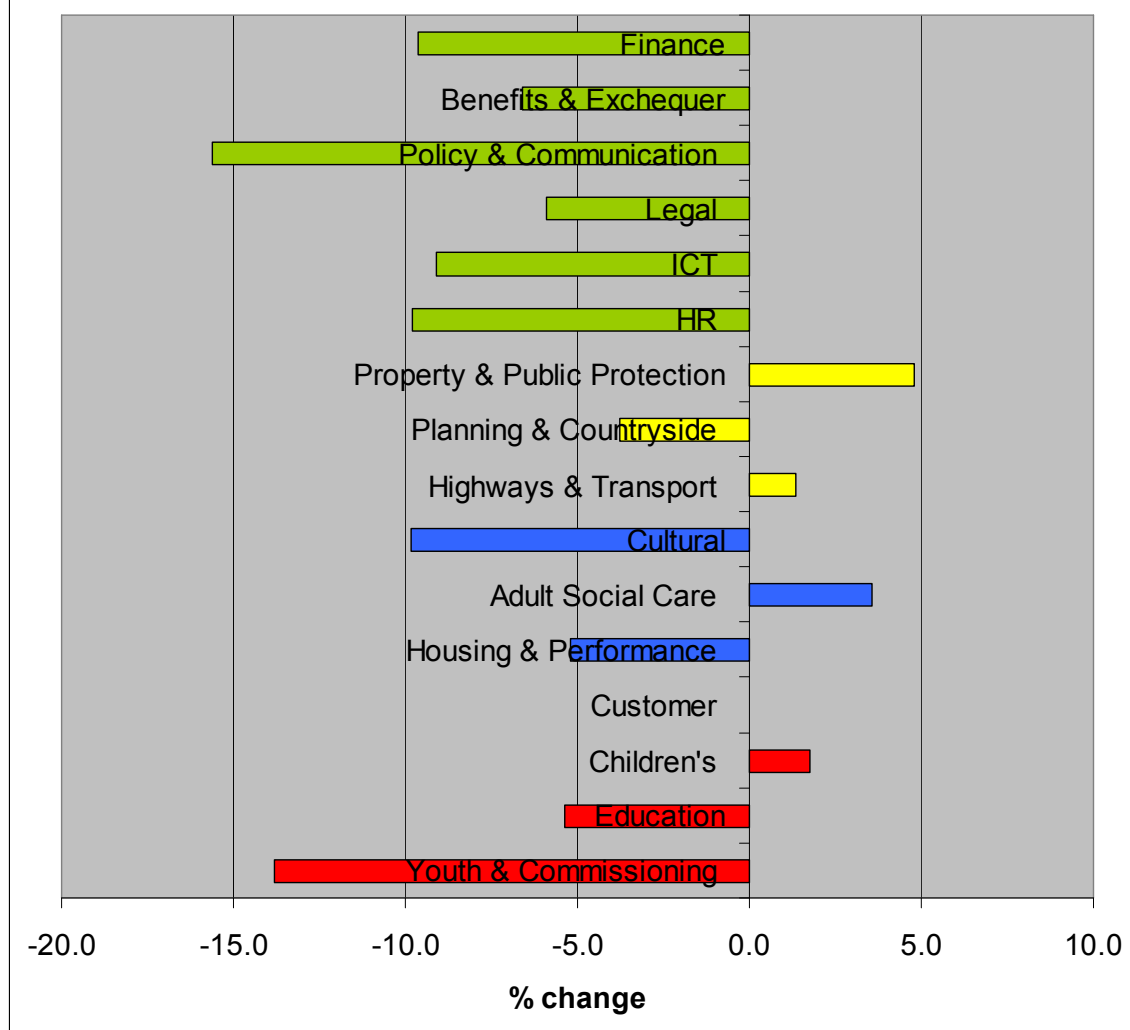
not income related, make for a more complex implementation. This increases the impact on the respective services.

- 10.3 There are some services that have seen a much lower savings percentage of their budget of under 5%; Property & Public Protection (this includes Waste management services), Children’s services and Housing & Performance. The average savings across the Council is 6.7%. Three of the Council’s largest services (Adult Social Care, Children’s and Property & Public Protection) have seen below this average savings requirements. This weighting has then meant that the majority of the other Council services have seen above average savings requirements.
- 10.4 The graph below shows the percentage of savings per service’s net budget in 2010-11 (\*adjusted for the capitalisation of highways expenditure):



- 10.5 The graph below shows the actual budget changes from the revised 2010-11 baseline position to 2011-12, wherever possible on a like for like basis (excluding the EIG and LD and Health reform grant). This includes all of the investment and savings included within this report:

## Service budget changes: 2010-12



### 11. Budget simulator exercise

- 11.1 In order to inform the prioritisation of resources across the Council, an exercise was undertaken to elicit from local people how they would allocate the Council's financial resources through an online budget simulation exercise.
- 11.2 The objective was to provide the opportunity for the community as a whole to contribute to the debate on how public resources should be focussed and in doing so capture, in broad terms, a view of resident opinion in relation to the relative importance of different service areas. The results would then be used to inform the service planning and resource allocation process for the Council over the coming years, as resources are reduced.
- 11.3 The exercise was run from early November 2010 for a period of 6 weeks. The task presented was for respondents to achieve an overall reduction of £10.2m in Council expenditure (or 9.2% of the overall net budget) by increasing or reducing spending according to their own priorities. The exercise generated a great deal of interest across the District with more than 800 people taking the time to complete the

exercise and contribute to the debate – far in excess of the response received by comparable authorities elsewhere undertaking the same exercise.

- 11.4 Participants' prioritisation can be classified into people-orientated services – such as child protection, social care, community safety and education, which were seen as more 'valued' or 'protected', against more place-based services – such as roads, waste, public protection, traffic management and countryside services – within which participants were more prepared to countenance larger budget reductions in order to 'protect' expenditure in other areas. Explicitly, this stems from a general sense amongst many of "*people first and things second*" and that services dealing with more place-based aspects could be more appropriately sidelined when faced with these choices in favour of supporting people more directly in the short term. However, it is noted that a number of respondents argued that reductions should be made more equably, suggesting that "*it is important that ALL those that pay for Council services receive a fair return. It is recognised that those who are vulnerable need more support than others but some form of equality for all must survive.*"
- 11.5 The full report detailing the key findings of the exercise – along with the supporting tables and a full list of the qualitative comments received - can be found on the West Berkshire Consultation Finder database, found at [www.westberks.gov.uk/research](http://www.westberks.gov.uk/research). Further details are also included in appendix N to this report.

## **12. Risk**

- 12.1 The 2011-12 budget has delivered the largest savings total in the Council's history. The Council has a strong record of achieving savings and delivering balanced budgets at the end of the financial year, but the much higher savings requirement will increase the level of inherent risk within the 2011-12 budget
- 12.2 The primary risks that the Council faces for 2011-13 concern those budgets which are demand led, or which have been historically volatile. In Adult Social Care there have been a number of increased demands over the previous three years combined with various financial pressures on the service including losses of external funding. The Adult Social Care budget also includes a number of volatile budget areas that experience significant variations during the financial year dependent on client numbers and the complexity of care packages.
- 12.3 For 2011-12, the investment in Adult Social Care is over £3.2m, and represents by the far most significant investment in any Council service. This investment has been modelled on adjusting budgets to take account of the 2010-11 overspend as well as for future demographic growth in 2011-12. The investment also includes monies for the loss of certain external funding, such as the loss of the Independent Living Fund. Appendix D provides further analysis.
- 12.4 The Council has a number of other budgets that hold a level of inherent risk. This includes Children's Social Care, car parking income, planning income and land charges income. The size of these budgets are much smaller than the Adult Social Care budget, but there is still a sizeable amount of risk in these budget areas. The MTFS develops the risk behind these different budgets in further detail and highlights some sensitivity around potential increased or decreased demand.

- 12.5 The Council holds a general reserve, currently £7.1m, which is retained for in year risks that occur, and has been set at a level in accordance with the Section 151 officer's recommendation.
- 12.6 Appendix G and H detail further the level of reserves the Council has, as well as identifying some of the key specific reserves that are held by the Council.

### **13. Special Expenses**

- 13.1 There are four special expense areas within the District:

Hungerford Footway Lighting  
Kintbury – St Mary's Church yard  
Shaw – St Mary's Church yard  
Theale – Holy Trinity Church yard

- 13.2 The special expenses to be levied for these areas are detailed in Appendices Ja-d. In summary the recommended special expenses are:

	£
Hungerford Footway Lighting	2,444
Kintbury – St Mary's Church yard	1,139
Shaw – St Mary's Church yard	709
Theale – Holy Trinity Church yard	1,105
<b>Total</b>	<b><u>5,399</u></b>

### **14. Conclusion**

- 14.1 The Council has utilised the Government's offer of a Council Tax freeze grant and will therefore not increase its precept for 2011-12 from West Berkshire Council
- 14.2 The 2011-12 budget has been constructed on a much lower level of Central Government grant funding, and also with a greater level of funding for Adult Social care to match the rising demand on that service.
- 14.3 Although the Council is required to make much greater levels of savings than in previous years to help fund the demand for Adult Social Care and help the Government's deficit reduction plans, the Council's strong background in financial management will assist the Council's ability to continue to deliver services on a much tighter financial base.

## Appendices

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- Appendix A – Detailed listing of proposed 2011-12 savings
- Appendix B – Ongoing Area Based Grant savings from 2010-11 as approved by the Executive in July 2010.
- Appendix C – Contractual inflation
- Appendix D – ASC investments
- Appendix E – Other Council investments
- Appendix F – Base Budget details
- Appendix G –Reserves
- Appendix H – s151 officer statement
- Appendix Ia to Id – Fees and charges 2011-12
- Appendix J – Special Expenses
- Appendix K – Collection Fund
- Appendix L – Unison comment following meeting on Thursday 3<sup>rd</sup> February – *(to follow)*
- Appendix M – Minutes of the business panel held on Tuesday 8<sup>th</sup> February – *(to follow)*
- Appendix N – Results of the Budget Simulator consultation

## Consultees

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- Local Stakeholders:** Not consulted
- Officers Consulted:** Corporate Board
- Trade Union:** Not consulted