



Report for: **DECISION**

Item Number:

Contains Confidential or Exempt Information	No
Title	2021/22 BUDGET STRATEGY AND COUNCIL TAX RESOLUTION
Responsible Officers	Ross Brown. Chief Finance Officer (Section 151)
Authors	Shabana Kausar, Assistant Director Strategic Finance
Portfolio	Councillor Bassam Mahfouz, Finance and Leisure
For Consideration By	Council
Date to be considered	2 March 2021
Implementation Date if Not Called In	(not applicable for recommendations to Council)
Affected Wards	All
Area Committees	All
Keywords/Index	Budget Strategy, Medium-Term Financial Strategy (MTFS), GLA Precept, Capital Strategy, Treasury Management Strategy, Savings, Council Tax, Council Tax Reduction Scheme, COVID-19

Purpose of Report

The operating environment over the course of the last year due to the COVID-19 pandemic has been truly exceptional, during this time the Council has led the local response working across a vast range of areas to ensure its residents, customers and businesses receive the support they need. The Council has been at the forefront of the response to the pandemic, it has extended support to residents in need of assistance ranging from the provision of food to a range of financial measures and initiatives, to ensuring that the businesses of the borough receive financial support as quickly as possible. The Council not only continues to prioritise and focus on the ever changing response work but also has worked to ensure recovery is at the forefront of the Council's agenda as demonstrated through the Economic Recovery Greenprint.

This budget report sets a balanced and sustainable annual budget for 2021/22 following a prolonged reduction in the Council's funding from central government

that has seen since 2010, a loss of 64p in the pound. It brings forward new savings and income proposals in addition to those set out in the Budget Strategy report to Cabinet in December 2020 and sets out the proposals to invest in Council services. The savings have continued to be delivered through the Council's Future Ealing Programme whilst also delivering on key priorities such as a greener Ealing, with 100% of the Council's electricity coming from renewable sources. Future Ealing's strong demand management focus has also been very effective in containing growth in the areas of looked after children, adults and homelessness.

In total this report sets out investment plans of over £22m for 2021/22, putting new funding of £15m into services including to meet the significant increase in demand inclusive of continued COVID-19 pressures, continued investment in the boroughs highways and footways of £5m and additional investment to support the Council in increasing its recycling rate to tackle climate change.

The report seeks Full Council approval of the 2021/22 Revenue Budget and the Capital Programme. The report provides a summary of savings and growth proposals approved by Cabinet in February 2021. It presents the refreshed Medium-Term Financial Strategy for approval and provides an update on the economic climate, funding position following the 2021/22 local government finance settlement which set out core funding figures and provides an update on the new London Business Rates non-pilot Pool and schools funding. It also seeks approval for the continuation of the business rates discount and Council Tax Reduction Scheme for 2021/22.

The Council has also looked to follow the steer of Government who approved Councils to increase both Council Tax and the Social Care Precept by 1.99% and 3% respectively and use one off funding made available as part of the Settlement to balance its budget for 2021/22.

To seek Full Council approval of the basic amount of Council Tax at Band D for Ealing of £1,300.99 and the Council Tax Resolution.

The report fulfils the legislative requirement for the Chief Finance Officer (Section 151 Officer) to report formally on the robustness of estimates, the adequacy of the reserves and on the risks in the Council's budget strategy. The report also includes recommendations on prudential borrowing for the Council to approve in order to comply with statutory requirements.

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1. Recommendations

1.1. It is recommended that Council:

Revenue Budget 2021/22 and Medium-Term Financial Strategy 2021/22 to 2024/25

1.2. Considers and approves the Revenue Budget for 2021/22 as summarised in Appendix 1.

1.3. Considers the advice of the Chief Finance Officer (Section 151) on the levels of reserves and robustness of estimates in setting the budget as required by Section 25 of the Local Government Act 2003 (Appendix 0, section 11).

1.4. Notes the financial risks and pressures set out in the report to Cabinet of 9 February 2021 (Appendix 0, section 4 and section 15).

1.5. Approves the Parking Account 2021/22 (Appendix 0, paragraph 5.11 and Appendix 5).

1.6. Approves the draft Schools budget of £288.006m and agrees that any changes to the budget reasonably required as a result of the final 2021/22 DSG settlement are delegated for decision to the Executive Director of Children, Adults & Public Health following consultation with the Chief Finance Officer (Section 151) (Appendix 0, section 7).

1.7. Approves for the Chief Finance Officer (Section 151) to agree appropriate actions to comply with the revised DSG guidance, including agreeing the appropriate Deficit Recovery plan for DSG (Appendix 0, section 7).

1.8. Notes that the General Fund balance is scheduled to remain the same at £15.919m for 2021/22 and notes the forecast levels of earmarked reserves (Appendix 0, section 11 and Appendix 10).

1.9. Notes the total savings of £11.142m, of which £2.514m relates to General Fund (Appendix 0, paragraph 5.2.6 and Appendix 2) and £14.829m of growth held centrally (Appendix 0, paragraph 5.2.2) approved by Cabinet through the budget review processes for the period of the refreshed MTFS 2021/22 to 2024/25.

Capital Programme 2021/22 – 2025/26

1.10. Approves the new General Fund capital programme additions totalling £7.395m (Appendix 0, paragraph 9.3 and Appendix 6).

1.11. Approves the revised Capital Programme of £1,120.420m (before additions), as set out in Appendix 0 (section 9) and Appendix 7.

Capital Strategy, Treasury Management, Pension Fund and Financial Management Code

- 1.12. Approves the Treasury Management Strategy including the associated Prudential Indicators and Annual Investment Strategy (Appendix 0, section 10 and Appendix 9).
- 1.13. Approves the Treasury Management Policy Statement (Appendix 9).
- 1.14. Notes the Chief Finance Officer (Section 151) will implement the Treasury Management Strategy under existing officer delegated powers (Appendix 9).
- 1.15. Approves the Minimum Revenue Provision (MRP) policy (Appendix 9).
- 1.16. Notes that the Council manages the cash on behalf of the Pension Fund and West London Waste Authority in accordance with the Treasury Management Strategy (Appendix 9).
- 1.17. Approves the Capital Strategy (Appendix 8).
- 1.18. Approves the Flexible Capital Receipts policy (Appendix 8)

Council Tax and Business Rates

- 1.19. Notes the allowed increases in the social care precept and the referendum limit of the council (Appendix 0, paragraph 5.7.2).
- 1.20. Approves officer recommendation of an increase of 3% for the Social Care Precept and an increase of 1.99% for Council Tax in 2021/22 (Appendix 0, paragraph 4.5.1).
- 1.21. Notes the Greater London Authority (GLA) Band D precept of £363.66 for 2021/22 (Appendix 0, paragraph 5.6.2).
- 1.22. Notes that the Chief Finance Officer (Section 151) calculated under delegated authority on 31 January 2021 the amount of 117,138.0 as the Council Tax Base, being the number of properties in Bands A-H in the Borough, expressed as an equivalent number of Band D units for the year 2021/22; in accordance with regulation 3 of the Local Authorities Calculation of Council Tax Base Regulations 1992 as amended made under Section 335 and 344 of the Local Government Finance Act 1992 (Appendix 0, paragraph 5.7).
- 1.23. Notes the forecast Collection Fund position for 2020/21 (Appendix 0, paragraph 5.8).
- 1.24. Notes the Council's share of the business rates income forecast for 2021/22, as approved by the Chief Finance Officer (Section 151) (Appendix 0, paragraph 5.9.1 and Appendix 1).

- 1.25. Approves charge of an additional 300% premium on top of standard council tax for properties which have been empty for more than 10 years with effect from 1st April 2021 (Appendix 0, paragraph 5.7.7).
- 1.26. Approves the current Local Council Tax Reduction Scheme to continue for the financial year 2021/22 (paragraph 5.7.14, Appendix 0).
- 1.27. Approves and support the payment of council tax by agreeing to fund the Council Tax payable by Ealing care leavers taking up accommodation within the Borough and which would be administered through a local council tax discretionary discount scheme under Section 13A(1)(c) of Local Government Finance Act 1992 (paragraph 5.7.21).

Council Tax Resolution

- 1.28. In respect of the calculation and setting of Council Tax, the Council considers and approves:
- 1) the council tax requirement for the Council's own purposes for 2021/22 is £152,395,321 [Item R in the formula in Section 31B of Local Government Finance Act 1992, as amended (the "Act")]
 - 2) acceptance of the social care precept 3% on council tax;
 - 3) a basic amount of council tax at Band D for Ealing's services for 2021/22 of £1,300.99 - a 3% increase for the social care precept and a 1.99% increase for Ealing's share; and
 - 4) an overall Band D council tax of £1,664.65 including the GLA precept.
- 1.29. Agrees the calculations as set out in Table 1 below for 2021/22 that has been prepared in accordance with Sections 31A and 31B of the amended Local Government Finance Act (LGFA) 1992:

Table 1: Section 31A (LGFA 1992 - amended) Calculation

(A)	Aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) (a) to (f) of the LGFA 1992 <i>(a) = Council's gross expenditure and transfers to reserves.</i>	£1,029,103,102
(B)	Aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) (a) to (d) of the LGFA 1992 <i>(b) = Council's gross income and transfers from reserves. This includes RSG and surpluses transferred from the Collection Fund.</i>	£876,707,781
(C)	Calculation of the council tax requirement under section 31A (4), being the amount by which the sum aggregated at (A) (above) exceeds the aggregate of (B) (above). <i>(c) = Council's council tax requirement.</i>	£152,395,321

- 1.30. Agrees the calculation of the basic amount of council tax required is as follows

(see Table 2), calculated by dividing the council tax requirement by the council tax base for 2021/22 (referred to as Items R and T respectively, in Section 31B of the LGFA 1992 (amended)):

Table 2: Section 31B (LGFA 1992 - amended) Calculation

	Council Tax Requirement (see Table 1 (C))	£152,395,321
(D)	Council tax base for 2021/22	117,138.0
(E)	Tax per Band D Property	£1,300.99

- 1.31. Agrees the calculation made in accordance with Section 36 of the Local Government Finance Act 1992, the following amounts for Ealing's services in 2021/22 (see Table 3). These being the amounts given by multiplying the amount shown as 'Tax per Band D Property' (Table 2 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, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.
- 1.32. Notes that for 2021/22 the GLA, the major Precepting Authority, has stated the following amounts of 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 in Table 3 below.

Table 3: Ealing's Council Tax and GLA Precept by band of property

Valuation Band	A	B	C	D	E	F	G	H
Banding Factor	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
Ealing's Council Tax	£867.33	£1,011.88	£1,156.44	£1,300.99	£1,590.10	£1,879.20	£2,168.32	£2,601.98
GLA Precept	£242.44	£282.85	£323.25	£363.66	£444.47	£525.29	£606.10	£727.32
2020/21 Total Council Tax	£1,109.77	£1,294.73	£1,479.69	£1,664.65	£2,034.57	£2,404.49	£2,774.42	£3,329.30

- 1.33. Having calculated the aggregate in each case of the amounts in recommendations 1.31 and 1.32 above, in accordance with Section 30(2) of the Local Government Finance Act 1992, approves the amounts in Table 3 to be set as the amounts of council tax for 2020/21 for each of the categories of dwellings, as set out in table above.

- 1.34. Determines that, with reference to principles approved by the Secretary of State under Section 52ZB and 52ZC of the Local Government Finance Act 1992, the level of council tax for Ealing is not excessive and as such no referendum is required (Appendix 0, paragraph 5.7.2).
- 1.35. Determines that, as the billing authority, the Council has not been notified by the GLA that its relevant basic amount of council tax for 2020/21 is excessive and therefore the Council is not required to hold a referendum in accordance with Section 52ZK of the Local Government Finance Act 1992.

2. Reason for Decision and Options Considered

- 2.1. The main purpose of this report is to enable Council to approve the 2021/22 budget, recommendations and set the council tax. It is the latest in a series of reports submitted previously to Cabinet on developing budget proposals for 2021/22 and sets out the final position since the Budget Strategy report to Cabinet on 9 February 2021.
- 2.2. The Council has continued to invest in services that experience significant and continued demand pressures, with prioritisation being given to the most vulnerable groups. Due to the complexity of the service provision, against the backdrop of continuing declined funding notwithstanding the indicative projected increase in funding as a result of the finance settlement, these services continue to experience budget pressures.
- 2.3. In recognition of the continuing social care pressures, acceptance of the 3% social care precept flexibility in 2021/22 has been factored in. In addition, a 1.99% increase in council tax is recommended. This increase is necessary to mitigate the impacts of inflationary cost pressures and social care growth. This raises local council tax for Band D in 2021/22 to £1,300.99 (an increase of £61.84 from 2020/21).

3. Updates Since Cabinet Publication

- 3.1. There are no updates to report since the publication of the Budget Strategy and MTFs 2021/22 to 2023/24 presented to Cabinet on 9 February 2021.
- 3.2. The final local government settlement was published on 10 February 2021 with no significant changes from the provisional settlement.
- 3.3. At this point, not all government grants have been announced for 2021/22. Ealing is therefore awaiting notification of what some of the grants will be in 2021/22.

4. Legal

4.1. The Council has a legal duty to set a balanced budget.

4.2. In regards to Council Tax Referendum and Social Care Precept

4.2.1. The Localism Act 2011 abolished council tax capping but instead provided for council tax rises at or above a certain threshold (4.99% in 2021/22 for Ealing, including a 3% social care precept) to be subject to a local referendum giving local residents a power to veto an 'excessive increase. The proposed 4.99% increase (including the 3% social care precept) in the relevant amount of Band D council tax in 2021/22 is not 'excessive' in terms of the Localism Act. The Council must formally determine this at the time of setting its council tax for 2021/22 and a recommendation to that effect is included in this report.

4.3. In relation to Council Tax Discretionary Relief for Care Leavers

4.3.1. Section 13A(1)(c) of the Local Government Finance Act 1992 provides that the Council may reduce the amount of council tax which a person is liable to pay in respect of any chargeable dwelling and any day (as determined in accordance with sections 10 to 13) to such extent as the billing authority for the area in which the dwelling is situated thinks fit (i.e. discretionary discounts). Discretionary discounts recognise that an Authority's Local Council Tax Reduction Scheme does not always meet the household's full Council Tax liability. The Council has the right to choose whether to use its powers on a case-by-case basis or it also has the right to specify a class of use. A class of use is where several people who pay Council Tax fall into a group because their circumstances are similar.

4.3.2. There are a number of pieces of legislation and statutory guidance that set out the role of the local authority in respect of cared for children and care leavers. There are statutory obligations and guidance for the role of the Local authority as the Corporate Parent in the Children's Act 1989 and 2004, and the Children and Young People act 2008.

4.3.3. Section 23C(4) of the Children Act 1989 ('the 1989 Act') provides that it is also the duty of the local authority to give a former relevant child other assistance, to the extent that his welfare requires it and pursuant to section 23C(5) this may be in kind or, in exceptional circumstances, in cash. The Council therefore has a duty to provide advice and assistance for care leavers. Therefore, as the provision of a discount is discretionary, the Council has the power to agree to the discretionary discount.

4.4. In relation to Council Tax Reduction Scheme

4.4.1. Section 13A of the Local Government Finance Act 1992 (c. 14), ('the 1992

Act”), substituted by Section 10 of the Local Government Finance Act 2012 (c.17), (“the 2012 Act”), requires each billing authority in England to make a scheme specifying the reductions which are to apply to amounts of council tax payable by persons, or classes or persons, whom the authority considers are in financial need.

4.4.2. Paragraph 2 of Schedule 1A to the 1992 Act, as amended by Schedule 4 of the Local Government Finance Act 2012, sets out matters that must be included in a scheme and gives the Secretary of State power to prescribe by regulations additional requirements, including classes of persons, which must or must not be included in a scheme.

4.5. **In regard to Schools Funding and Dedicated Schools Grant (DSG)**

4.5.1. The Council currently receives funding for schools through the Dedicated Schools Grant (DSG) and has the statutory responsibility under the Schools and Early Years Finance Regulations for allocating this funding to schools.

4.5.2. The Schools Forum Regulations 2012, SI 2012/2261, School and Early Years Finance (England) Regulations 2018, SI 201/10 and the School and Early Years Finance (England) Regulations 2015, SI 2015/2033 set out the matters on which the council must consult the Schools Forum or seek the approval of the Schools Forum or the approval of the Secretary of State.

4.6. **In regard to Equalities**

4.6.1. The council has a duty, in carrying out its functions, to have due regard to the need to achieve the objectives set out in s.149 of the Equality Act 2010 to:

- a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;
- b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
- c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

4.6.2. The protected characteristics are: age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex, and sexual orientation.

4.6.3. A full Equalities Analysis Assessment has been carried out in relation to the equalities impacts of the recommendations of this report. This is attached as appendix 12 and indicates that, in implementing the recommendations, the council will continue to meet its equalities duties.

5. **Value for Money**

- 5.1. The budget setting process addresses the Council's performance in delivering national and local priorities and focuses on the needs of its communities. The budget process will require services to demonstrate this through their budget proposals submissions.
- 5.2. The budget proposals include examples of delivering Value for Money such as:
 - General efficiencies within services and departments.
 - Review of charges, maximising income opportunities, but considering the legal restrictions upon the Council's ability to charge for its services.
- 5.3. Where possible, savings proposals have been made that impact minimally on service delivery despite the challenges presented by the budget pressures outlined above.
- 5.4. The Council consistently monitors performance and finance in tandem, to ensure that value for money services are commissioned and provided for, as well regularly adjusting its activities to improve performance and achieve better value for money. The budget process sets the approach, providing the framework in which the Council can look to improve performance and achieve better value for money.

6. Sustainability Impact Assessment

- 6.1. Any sustainability impacts will be taken into account before final decisions are taken on whether or not to implement each proposal. All capital budget proposals are required to set out how the proposal contributes towards carbon emission reduction.

7. Risk Management

- 7.1. It is important that spending is contained within budget so that the Council can maintain its financial standing in the face of further pressure on resources in 2021/22 and beyond as set out in the annual review of the MTFS in this report.
- 7.2. The current funding settlement only provides certainty for 2021/22, beyond this there remains a great deal of uncertainty. The MTFS therefore includes various assumptions on future funding which is based on Government announcements made to date.
- 7.3. The MTFS model will continue to be updated as greater clarity is provided by the Government on their medium-term funding plans.
- 7.4. Given the uncertainties of the economic environment and the anticipated scale

of the expenditure reductions required, there are inevitably significant risks involved in delivering balanced budgets over the medium term. Key strategic risks are;

- included in the Corporate Risk Register;
- regularly reported to Audit Committee; and
- reviewed through updated Budget and MTFS Strategy reports to Cabinet.

7.5. Since 2013/14, the balancing of the budget in-year depends upon the Council achieving its council tax and business rates projections which are closely monitored by the Financial Strategy Group.

7.6. As explained in Appendix 0, the most immediate risk to the budget process are:

- unfunded income loss pressures as a result of the pandemic particularly in relation to Council Tax and Business rates income. The Council will continue to closely monitor the impact of these income streams and support lobby to government as region to ensure the Council can be full compensated for these losses;
- non-delivery of the approved savings; and
- social care placement pressures, which continue to be partly mitigated by spend controls, transformational cost reduction programmes and close monitoring by SLT and by the Leader and the portfolio holders for Finance and Leisure, Health & Adult Services and Schools & Children's Services.

7.7. The Council is faced with an uncertain financial climate over the medium to long term which presents a high risk to the authority and there remains potential for further, as yet unrecognised, risks. For this reason, a prudent approach to the level of reserves held by the Council remains sensible and necessary. The Chief Finance Officer, as the Council's Section 151 Officer, is required to state whether the reserves are adequate as part of the annual budget setting process.

7.8. The Council's MTFS is continually under review and builds in projections for the MTFS period and beyond as further details and analysis become available. These updates are regularly reviewed by SLT and the portfolio holder and updates on the financial environment the Council is operating in are provided in Budget Strategy reports to Cabinet. Any sustainability impacts will be considered before final decisions are taken on whether or not to implement each proposal.

8. Community Safety

8.1. Not applicable.

9. Links to Strategic Objectives

9.1. The Council's MTFS, budgets, capital programme and capital strategy is designed to deliver the Council's strategic priorities. The budget set for 2021/22 will address the delivery of national and local priorities.

10. Equalities, Human Rights and Community Cohesion

10.1. Budget proposals have been developed and impacts considered in line with the principles set out under S149 Equality Act 2010 and Human Rights Act 1988, including the need to protect elderly, disabled, children and young people who are the most vulnerable residents of the borough.

10.2. Implementation of each of the proposals will follow the Councils processes, policies and local terms and conditions to ensure fair selection, assimilation and recruitment and to ensure on-going monitoring of diversity.

10.3. Equalities Analysis Assessments (EAAs)

10.3.1. Where proposals will have equalities implications an EAA is required. EAAs are tools that help the council make sure its policies, and the ways it carries out its functions, do what they are intended to do and for everybody. If an EAA is required, it will be prepared and taken into account prior to the final decision on whether or not to proceed with the proposal being taken.

10.3.2. A full Equalities Analysis Assessment has been carried out in relation to the equalities impacts of the council tax increase recommendation 1.20. This is attached as appendix 12.

11. In Regard to the Council's Public Law Duties

11.1. When making decisions the Council must act reasonably and rationally. It must take into account all relevant information and disregard all irrelevant information and consult those affected, taking into account their views before final decisions are made. It must also comply with its legal duties, including those relating to equalities as referred to above. Many proposals will impact upon third parties and where this is the case there may be a requirement for the Council to consult those affected before a final decision is taken on whether or not to implement the proposal or to amend the proposal prior to implementation.

12. Staffing / Workforce and Accommodation Implications

12.1. Not applicable.

13. Property and Assets

13.1. The Capital investment proposals set out in this report for approval in principle reflect the need to make efficient use of the Council's property and assets at an affordable cost to support the delivery of council priorities.

14. Consultation

14.1. Consultation may be required in relation to some savings proposals. Where this is the case, the consultation will be undertaken in accordance with legal requirements and within a timetable appropriate to the individual circumstances of the proposal in question, including with recognised trade unions and affected individuals. The outcomes from each consultation undertaken will be taken into account before a final decision is taken on whether or not to proceed with the proposal in question, either as presently proposed or in an amended form.

14.2. Overview and Scrutiny Committee considered the Budget Strategy and MTFS 2021/22 to 2023/24 report at its meeting on 4 February 2021 and comments will be tabled at this meeting for consideration.

14.3. Consultation with the Ealing Business Partnership took place on 2 February 2021.

15. Timetable for Implementation

15.1. Details of the timetable are set out in Appendix 0, section 22.

16. Appendices

Appendix	Appendix Title
0	Budget Strategy and MTFS 2021/22 to 2023/24
1	Summary Revenue Budget 2021/22
2	New Savings to be considered - 2021/22 to 2024/25

Appendix	Appendix Title
3	2021/22 Fees and Charges Schedule
4	Council Tax Reduction Scheme
5	2021/22 Parking Account
6	New Capital Schemes
7	Summary of Capital Programme 2020/21 to 2024/25
8	2021/22 Capital Strategy and Flexible Capital Receipts Policy
9	Treasury Management Strategy Statement, MRP Statement and Annual Investment Statement
10	Reserves Forecast and Analysis over the MTFS Period
11	Financial Management Code Overview
12	Equality Analysis Assessment – Council Tax Increase

17. Background Information

Report Name	Date
Council Reports	
Introduction of Council Tax Reduction Scheme	February 2020
Cabinet Reports	
Budget Strategy and MTFS 2021/22 to 2023/24	9 February 2021
Budget Update Report 2020/21	9 February 2021
Housing Revenue Account (HRA) 2021-22 Budget, 5 Year MTFS and 30 Year Business Plan	19 January 2021
2021-2024 MTFS Budget Strategy Report	8 December 2020
Budget Update Report 2020/21	10 November 2020
2021-2024 MTFS Budget Strategy Report	13 October 2020

Report Name	Date
Budget Update Report 2020/21	15 September 2020
Budget Statement Report 2020/21	14 July 2020
Budget Strategy and MTFs 2020/21 to 2022/23	11 February 2020
Schools Forum Reports	
Schools Funding 2021/22	21 January 2021
Schools Funding 2021/22	5 November 2020
Schools Funding 2019/20 to 2021/22	24 June 2020
Audit Committee	
Treasury Management Mid-Year Update	November 2020

Consultation

Name of consultee	Department	Date sent to consultee	Date response received from consultee	Comments appear in report para:
Internal				
Ross Brown	Chief Finance Officer	Continuous	Continuous	Throughout
Helen Harris	Director of Legal and Democratic Services	Continuous	Continuous	Throughout
Councillor Bassam Mahfouz	Cabinet Member for Finance and Leisure	Continuous	Continuous	Throughout
Councillor Julian Bell	Leader of the Council	Continuous	Continuous	Throughout
Nick Rowe	Assistant Director of Local Tax & Accounts Receivable	Continuous	Continuous	Recommendations; Appendix 0 Para- 4.4; 5.6 to 5.9
Joanna Pavlides	Head of Financial Assessments	Continuous	Continuous	Recommendations; Para- 4.3; 5.7

Report History

Decision Type: For Decision		Urgency Item? No	
Authorised by Cabinet Date:		Report Deadline:	Date Report Sent:
Member:			
Report no:	Report authors and contact queries: Shabana Kausar, Assistant Director Strategic Finance, 020 8825 7549 Baljinder Sangha, Finance Manager, 020 8825 5579		