

Meeting: COUNCIL

Portfolio Area: Resources

Agenda Item:

5A

Date: 26 FEBRUARY 2014

2014/2015 COUNCIL TAX SETTING AND GENERAL FUND BUDGET

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1. PURPOSE

- 1.1 To consider the Council's General Fund Budget for 2014/15 and projected 2013/14 General Fund Budget and final proposals for the 2014/15 Council Tax.

2. RECOMMENDATIONS

- 2.1 That the Budget summarised at Appendix A to this report, be the Council's General Fund Budget for 2013/14 and 2014/15. Subject to the outcome of the further considerations to be given by the Leader, in consultation with the Portfolio Holders for Community, Health & Older People and Resources on funding for Community Associations, Douglas Drive Day Centre and Local Community Budgets.
- 2.2 That approval be given to a General Fund Net Budget Requirement for 2014/15 of £9,716,040 a contribution to balances of £149,596 and a Band D Council Tax of £192.10 (assuming a 1.9% increase), as reflected in the Council Tax Resolution at Appendix B to the report. as reflected in the Council Tax Resolution at Appendix B to the report (Subject to the further considerations in 2.1 above).
- 2.3 That approval be given to a General Fund Revenue Account Contingency Sum in the Budget and Policy Framework for 2014/15 of £400,000.
- 2.4 That the advice of the Strategic Director (Resources) on the robustness of the draft budget and the adequacy of reserves (Appendix C) be noted.
- 2.5 That the Fees and Charges increases (Appendix F) be noted.
- 2.6 That the contribution from the Collection Fund (Council Tax) for 2014/15 of £124,616 be noted.

- 2.7 That the cost falling on the General Fund below the safety net calculation (Non Domestic Rates) for 2013/14 of £152,039 and the levy payment for 2014/15 of £184,339 falling due in 2014/15 be noted.
- 2.8 That the transfer of £170,000 to an earmarked reserve to cover the General Fund against loss of Business Rate income be approved.
- 2.8 That it be noted that the General Fund Medium Term Financial Strategy remains largely unchanged from that reported to the meeting of the Executive held on 21 January 2014 and continues to meet the financial objectives set by the Chief Finance Officer.

3. BACKGROUND

- 3.1 The Council's Financial Strategy (MTFS) was reported to Executive in July 2013. This outlined the impact of the United Kingdom budget deficit at a national, local and Stevenage level. At the national level public sector debt was predicted to be higher than previously forecast and to fall at a slower rate than forecast which has implications for deeper public spending cuts. The Council's MTFS in July forecasted a loss of Government grant of 42% between 2010/11-2016/17 with an assumed reduction in Government Support of 8% in 2013/14 (£383,857) and a further 8% and 7.55% for 2014/15 and 2015/16 respectively.
- 3.2 The financial position for Stevenage has been difficult in recent years but Members have approved savings in excess of £8million from the General Fund budget since 2007/08 and despite the recession and increasing pressures on services Members have set a balanced budget since 2010/11 with a minimal draw on General Fund Reserves.
- 3.3 At the November 2013 meeting, the Executive approved a range of savings to be included in the 2014/15 Budget after taking into consideration expected budget pressures. The total value of 2014/15 General Fund savings reported at the January Executive had reduced by £52,060 to £1,169,570.
- 3.4 The provisional 2013/14 and 2014/15 Finance Settlement was received on 18 December 2013 and the grant cuts were higher than estimated. The total 2014/15 grant cut was £49,432 higher than previously estimated and the total 2015/16 grant cut was again £34,851 higher than included in the MTFS. The overall grant loss for 2014/15 and 2015/16 was £1,533,301.
- 3.5 This report presents the Council's final General Fund net expenditure for 2014/15 taking account of the savings, pressures and growth items. The General Fund Budget forms part of the Council's Budget and Policy Framework. Under Article 4 of the Constitution, the Budget includes: the allocation of financial resources to different services and projects; proposed contingency funds; setting the council tax; decisions relating to the control of the Council's borrowing requirement; the control of its capital expenditure; and the setting of virement limits.

- 3.6 The Budget and Policy Framework Procedure Rules in the Constitution, prescribe the Budget setting process, which includes a minimum consultation period of three weeks. The timescale required to implement this process is outlined below:

21 January 2014	Executive proposes draft General Fund Budget and Council Tax Base
23 January 2014	Scrutiny & Overview Committee scrutinises the draft Budget
11 February 2014	Executive considers Final General Fund and recommends Budget to Council
17 February 2014	Scrutiny Overview Committee considers the decisions of the Executive
26 February 2014	Council approves the General Fund Budget and Council Tax

- 3.7 The overall net General Fund Budget includes budget savings and the effects of the (provisional) Local Government Finance Settlement.

4. REASONS FOR RECOMMENDED COURSE OF ACTION AND OTHER OPTIONS

4.1 Overview & Scrutiny Committee

- 4.1.1 The Committee met on the 23 January 2014 and the Assistant Director (Finance) presented the draft proposals for the 2014/2015 Council Tax setting and General Fund Budget.
- 4.1.2 The Committee raised the issue that, despite the budget reductions, the Council continued to provide valuable services across the town and there was a need for the Council's communications to reflect that fact. There was a consensus within the Committee for this view. The Committee resolved that the Executive be advised that they would wish to see a communications policy adopted which endorsed the positive work carried out by the Council.
- 4.1.3 It was also raised that to reduce workload for the Customer Service Centre the Council should advertise which services were provided by the Borough and those provided by other partnership organisations, in particular the County Council and the Police Authority. The Committee resolved that the Executive be advised that they would wish to see a campaign which informed residents of those services provided by the Borough Council and those provided by its partners.
- 4.1.4 Concerns were expressed at the proposal to reduce the Local Community Budget (LCB) to £2,000 per councillor. The Committee discussed a number of options and the implications for the savings package should the level of the allowance be increased. It was proposed that the Committee resolve to ask the Executive to set a budget level of £3,000 per Member.

4.1.5 Increasing the LCB budget to £3,000 per Member would mean a savings loss of £40,000 per year and the Executive was asked to consider the request from the Overview and Scrutiny Committee.

4.1.6 At the Executive meeting on 11 February 2014 it was agreed that the Leader, in consultation with the Portfolio Holders for Community, Health & Older People and Resources would give this matter further consideration and an update would be given at Council.

4.2 Consultation

4.2.1 The Council undertook a series of consultation exercises to support the Priority Based Budget (PBB) process in prioritising services and savings options for the period 2014/15- 2016/17 in response to the forecasted Government funding reductions. The consultations were conducted in line with Government guidelines and with the Council's Co-operative commitment to involve the public in decision making.

4.2.2 In order to ensure that a cross-section of residents were involved, a variety of consultation methods were used. Employees were also given extensive opportunities to contribute and provide suggestions for savings. The programme consisted of:

- Two Café Choice events were held in the town centre on 24 July and 5 September 2013
- A telephone survey involving 1,000 residents (ensuring the sample included a representative quota of council tenants) conducted by Opinion Research Services (ORS) between 22 July and 7 August 2013
- An on-line survey via the SBC website which commenced 5 August 2013
- A series of 'Money Matters' presentations for staff between 25 July and 5 August 2013
- Four staff focus groups held between 21 August and 3 September 2013
- A staff suggestion email box
- Staff suggestion boxes in Daneshill House and Cavendish Road.

4.2.3 To facilitate the consultation exercise, all participants were given the background to the required savings and were asked:

- 1) Which of three options they preferred to help us achieve a balanced budget, maximising income from fees and charges, cutting existing services and increasing council tax?

- 2) They were then asked how important selected services were in making Stevenage a good place to live. Respondents were then asked the second part of this question which was to rank their top three services in order of their importance to the respondent.
- 3) The third question covered how much the respondents agreed or disagreed that users of services should make more of a contribution to the costs of the service. (A second part of this question covered whether or not Stevenage residents should receive discounts compared to users who live outside of the town).

4.2.4 The Consultation responses were as follows:

Respondents gave a strong preference to maximising income. Their second preference was for increasing Council Tax and their least preferred option was for cutting services.

The three most important services for making Stevenage a good place to live were tackling crime and anti-social behaviour, activities for younger people and parks and open spaces.

4.2.5 The majority of respondents agreed that service users should make a greater contribution to use services including leisure services, play services and community centres. These were also the services which respondents suggested Stevenage users should have provided at a discount.

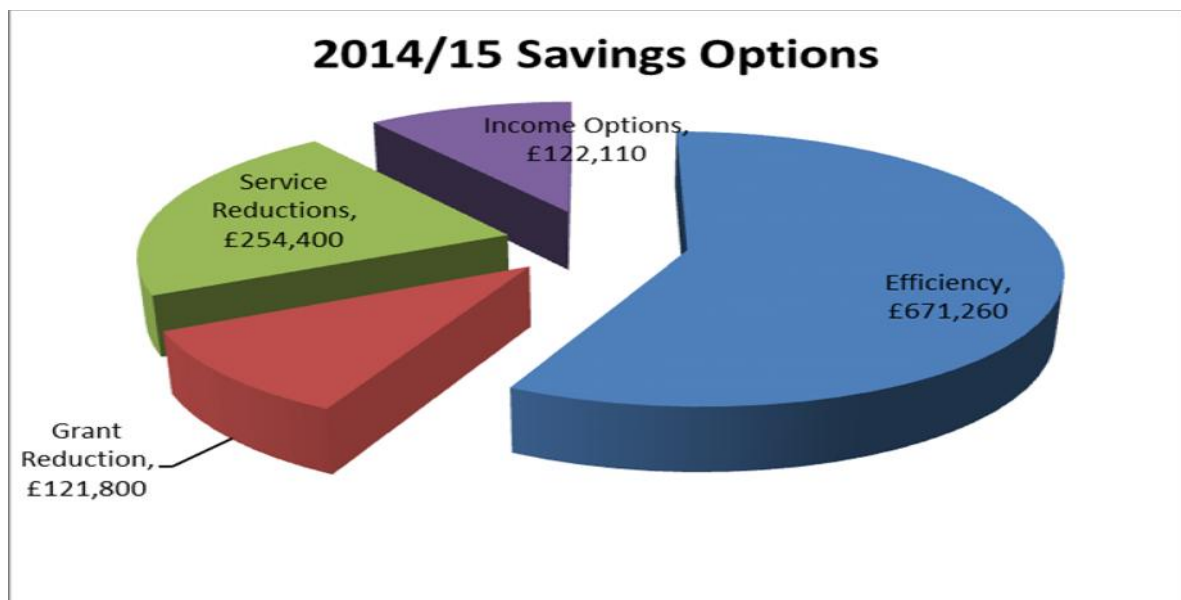
4.2.6 As a result of the above consultation responses a further Café Choice was held 7 December 2013 to test residents' views on 16 savings proposals covering the options of maximising income from fees and charges, cutting existing services and increasing council tax. Seventy residents were asked to what extent each proposal would affect them. Those who indicated that a proposal would affect them a lot were asked supplementary questions to find out why they would be affected. Two suggestions received a significant numbers of responses indicating they would affect residents a lot. They were:

- The introduction of car parking charges which 43% of respondents said would affect them a lot. All of the responses referred to the roads near the Lister Hospital and the most stated reason was costs which would be incurred in keeping out-patient appointments.
- Increasing the Council Tax which 39% of respondents said would affect them a lot. All of these responses mentioned the difficulties of budgeting for bills on a fixed low income.

5 IMPLICATIONS

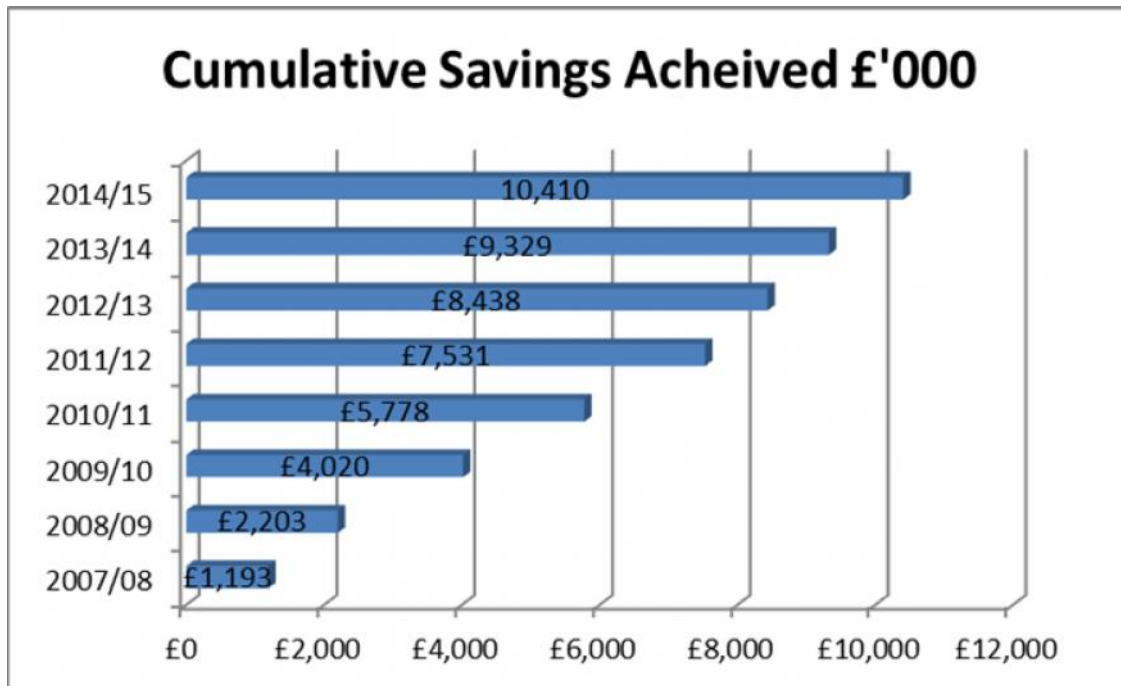
5.1 2014/15 Savings

- 5.1.1 The 2014/15 savings options form part of a three year package which was agreed at the November Executive. In order to take a longer term view and to change the focus needed for setting prudential budgets, a new approach of Priority Based Budgeting (PBB) was developed for the financial years 2014/15 to 2016/17.
- 5.1.2 Future years' savings options will be approved as part of the appropriate year's budget setting process. The 2014/15 Savings Options of £1,169,570 were reported in January and were £52,060 lower than previously reported to the Executive. The estimated implementation costs of the savings have reduced by £12,820 to £298,380 and are included in the 2013/14 revised budget, (see also paragraph 5.4.1)
- 5.1.3 The savings achieved in 2014/15 may be adjusted by any consideration given to funding for Community Associations, Douglas Drive Day Centre and Local Community Budgets. The grants identified above were subject to a reduction as part of the overall savings package, however Members agreed at the 11 February Executive that the Leader and the Portfolio Holders for Resources and Community, Health & Older People would give this matter further consideration and an update would be given at Council on the 26 February.
- 5.1.4 The savings recommended for approval in 2014/15 of £1,169,570 have been categorised and are summarised in the chart below and detailed in Appendix D.



- 5.1.5 The Council has been successful over the last few years in delivering savings and efficiencies to ensure that a prudent General Fund budget has been set in challenging economic times. This has been despite a significant reduction in Government funding, while at the same time seeking to minimise the

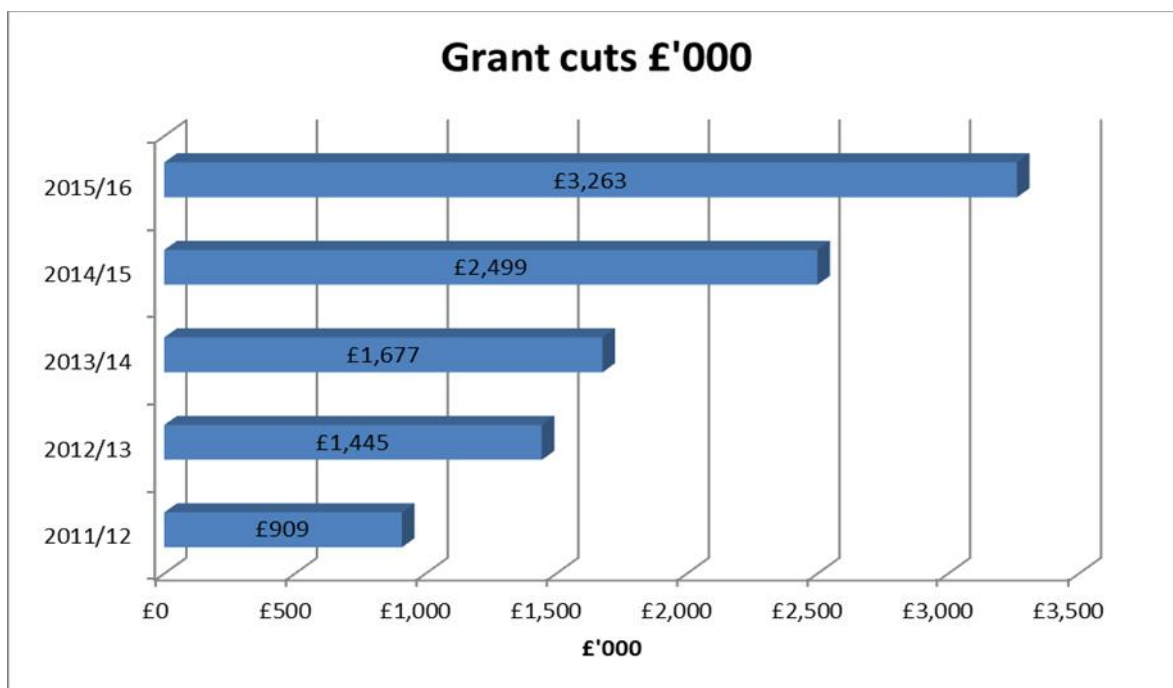
impact on the council tax payer. The chart below shows the savings achieved since 2007/08.



5.2 Government Support

5.2.1 The Council has needed to make savings year on year from 2007/08 initially to reduce the use of balances which were rapidly being expended but then to meet the increasing gap between government support increases and higher inflation and budget pressures.

5.2.2 Since the Government's austerity programme commenced the Council has seen cuts to government funding which has necessitated further savings. Since 2011/12 the Council has seen grant funding reduce by £2.499Million to 2014/15 and by 2015/16 to £3.263Million or 48.6% of total grant – see chart overleaf.



5.3 Localisation of Business Rates

5.3.1 From 2013/14 Non Domestic Rates (NDR) distribution changed, with the Council now taking on part of the risk or reward for the Business Rates yield. The Council is classified as a tariff authority by the Government and as such a 'tariff' payment is applied to the 40% share of the business rates yield Stevenage is entitled to retain. The 2014/15 Government assumptions for the 40% NDR yield and the tariff are included in the Government Support Figures and these are summarised in the table below.

Government Funding	2014/15 Revenue Support Grant	2014/15 Business Rates	Total
Revenue Support	(2,619,793)		(2,619,793)
Retained Business rates		(18,224,679)	(18,224,679)
Tariff		15,933,660	15,933,660
Total	(2,619,793)	(2,291,019)	(4,910,812)

5.3.2 In calculating the amount of Business Rates that Stevenage includes in its accounts for 2014/15, the NNDR1 form must be completed and returned to the Government and agreed by Members by 31 January 2014. The calculation includes any projected surplus/deficit for 2013/14 as well as an estimate for 2014/15.

5.3.3 There is a 2013/14 projected NNDR deficit of £2,760,088 of which Stevenage's share is 40% or £1,104,035. This deficit has arisen as a result

of the increased projected cost of appeals up to and including the 31 March 2014. The initial calculation was £2.7Million, however further work with the Valuation Office has indicated that appeals projections are now estimated to be £6.6Million. Furthermore in the Autumn Statement the Government signalled its intention to get the Valuation Office to clear 95% of the backlog of backdated appeals in 2014/15. The difference between the 2013/14 and the 2014/15 estimated NNDR yield as a result of the appeals in 2013/14 is shown in the table below.

Business Rate Yield	NNDR 1 2013/14	NNDR 1 Revised	NNDR1 2014/15
Gross Yield after reliefs	(48,478,182)	(49,312,717)	(48,043,782)
Section 31 Reliefs			944,813
Total	(48,478,182)	(49,312,717)	(47,098,969)
Provision for bad debts	950,000	950,000	950,000
Provision for Appeals	2,765,273	6,650,664	900,000
Cost of Collection allowance	113,077	112,556	112,556
Total	(44,649,832)	(41,599,497)	(45,136,413)

5.3.4 The Government has signalled it will to allow councils to spread the cost of these appeals over a five year period, however the Assistant Director (Finance) and the Strategic Director (Resources) are of the opinion that all the provision should be accounted for in 2013/14. This means that in future years should Stevenage enter into a NDR pooling arrangement in 2015/16 with other Hertfordshire councils, the benefits will be maximised.

5.3.5 The retained Business Rates for 2014/15 net of the tariff for the same year are lower than the baseline assumed within the Government support calculations. This is because the Government announced as part of the Autumn Statement some initiatives which reduced business rates to certain categories of business, this has generated a net section 31 grant of £538,762.

5.3.6 Under the published guidance each year is treated individually, so that for the financial year 2013/14 the calculation would mean a safety net payment would be due from the Government, but in 2014/15 a levy would be payable to the Government. The revised calculation means a further £233,555 would be due to the Council for 2014/15, (the 2013/14 deficit will be adjusted for in the 2014/15 accounts) .

5.3.7 The total calculation of business rates for Stevenage is summarised in the table below and means an increase in assumed funding for 2014/15 of £233,555.

Revised Calculation	2013/14	2014/15	Total
NNDR Yield	(41,889,743)	(45,136,413)	
40% of Yield	(16,755,897)	(18,054,565)	
Tariff	15,629,086	15,933,660	
S31 Grant	(150,698)	(538,792)	
Total	(1,277,509)	(2,659,697)	
Baseline Funding	(2,247,242)	(2,291,019)	
Loss/(surplus)	969,733	(368,678)	
Safety Net Calculation:			
Funded by Stevenage	168,543	0	
Funded by Government	801,190	0	
Levy Calculation:			
Levy due to the Government		184,339	
Loss in assumed in Accounts	16,504		
Section 31 Grant excluded		(29,429)	
Total	152,039	(2,504,787)	(2,352,748)
Included in Budget Report			(2,119,193)
Increase in Resources			(233,555)
2014/15			

5.3.8 Members agreed at the 11 February Executive that the increased income equivalent to a future year's loss (below the safety net) should be transferred to an earmark reserve. This money (£172,000) would be used to fund any future shortfall between the Council's share of Business Rates and the base line funding amount.

5.4 GENERAL FUND BUDGETS 2013/14 AND 2014/15

5.4.1. The 2013/14 working and 2014/15 General Fund final budget recommended for approval at the January Executive are largely unchanged. A summary of the movements for 2013/14 are shown overleaf and total a reduction of £171,860.

2013/14 General Fund Net Budget Changes

Description	£	Comment
January Reported Net Budget	10,719,350	
Decrease in staffing costs	(27,540)	Majority of savings have arisen from a reduction in the use of agency staff on recycling and staffing costs on street scene.
Utility Budgets	(27,250)	Electricity and gas savings.
Borrowing costs	(24,590)	The cost of the use of investments rather than external loans to fund part of Town Square purchase, refunded to the General Fund from the Town Square reserves.
Savings implementation costs	(12,820)	As a result of the changes to savings options, the projected implementation one off costs have decreased.
Reduction in Business Rates	(18,500)	Backdated refund of business rates following rate change.
Election grants	(37,160)	Grant received to offset election expenditure incurred by Stevenage BC in relation to HCC and Police Commissioner elections.
Electrical Testing of fixed installations	16,000	Cyclical testing required every 5 years
Vehicle Fuel	(15,000)	Anticipated increase in fuel over the winter months has not materialised.
Planning Fees	(25,000)	Two major planning applications expected to be submitted by end of March.
Total Changes	(171,860)	Total value of all the changes listed above
Post December Budget	10,547,490	

5.4.2. The 2014/15 General Fund final budget movements from the January Executive are shown below and a net increase of £88,720.

2014/15 General Fund Budget Changes		
Description	£	Comment
January Reported Net Budget	9,627,320	
Borrowing costs	(85,900)	Reduction in borrowing costs following slippage of the capital programme, savings in the programme and use of earmarked reserves to fund capital.
Town Square	(35,000)	Reduction in repair budget
	10,000	Anticipated reduction in rental income
	25,000	Transfer of Town Square surplus to Earmarked Reserve
Commercial Income	2,100	Transfer of maisonettes to HRA
NNDR Administration Grant	520	Grant conformation slightly lower than anticipated.
Transfer to Reserves	172,000	Transfer for Business Rates (see paragraph 5.3.8)
Total Changes	88,720	Total value of all the changes listed above
Post December Budget	9,716,040	

5.4.3 Summaries of the final General Fund budget net requirements are attached as Appendix A.

5.5 Balances and Reserves

5.5.1 All balances and reserves are considered to be available to meet annual deficits.

5.5.2 Total available balances and reserves as at 31 March 2015 are estimated to be £3,965,552 (after a contribution to balances of £149,596). The 2014/15 risk assessed General Fund minimum balance is £2,626,998. This is needed to meet unforeseen expenditure and/or income losses arising in the year and to meet expenses arising before income is received.

5.5.3 The Council also holds earmarked reserves which are ring fenced for specific revenue expenditure requirements. These reserves have been reviewed. A summary of the projections on the remaining earmarked reserves are shown overleaf.

Earmarked Reserves	Balance as at 1 April 2013 £	Approved transfers to/from reserves in year £	Projected Balance as at 31 March 2014 £	Budgeted requests (to)/from reserves £	Forecast Balance as at 31 March 2015 £
Capacity Building	(374,910)	373,260	(1,650)	0	(1,650)
De-minimis Capital	(163,300)	63,300	(100,000)	0	(100,000)
Single Status	(29,501)	29,501	0	0	0
Planning Delivery Grant	(320,034)	150,000	(170,034)	0	(170,034)
New Homes Bonus	(296,231)	(394,688)	(690,919)	(459,070)	(1,149,989)
ICT	(80,000)	2,500	(77,500)	(75,000)	(152,500)
Town Square	(61,305)	(253,230)	(314,535)	(210,080)	(524,615)
Local Authority Mortgage Scheme	(3,800)	(14,500)	(18,300)	(14,500)	(32,800)
Business Rates	0	0	0	(172,000)	(172,000)
Total Earmarked reserves	(1,329,081)	(43,857)	(1,372,938)	(930,650)	(2,303,588)

5.5.4 The Earmarked reserves include New Homes Bonus (NHB) which is projected to total £1,149,989 as at 31 March 2015, this includes the 2014/15 payment of £218,424. The Government announced in the Autumn Statement that they would be carrying out an evaluation of New Homes Bonus by Easter 2014 and consultation on measures to improve the incentive provided by NHB. This projection remains unchanged from the January Report.

5.5.5 The Town Square reserve is estimated to be £524,615 by 31 March 2015, this reserve is ring fenced for any surpluses/deficits relating to the asset and will be used to cover any future fluctuations in costs or rental stream. Any balances remaining will be used to help repay any debt outstanding and to contribute towards the regeneration costs for the Town Centre.

5.5.6 A further £252,500 relates to spend on the Council's assets (ICT reserve and deminimus reserve). A review of the use of these reserves took place in January 2014 and £82,840 and £60,000 has been used to fund capital expenditure in 2013/14 and 2014/15 respectively.

5.5.7 The Local Authority Mortgage scheme reserve to cover the potential for any mortgage defaults on the Local Authority Mortgage Scheme introduced in 2012. The reserve contains investment income generated from the deposits placed over and above the Council's average interest rate earned for the year. At the time of writing the report 11 offers to first time buyers were in progress or completed relating to the Council's £500,000 outlay, with an indemnity total of £366,261, leaving a further £133,739 to be allocated to potential first time buyers. This projection remains unchanged from January.

5.5.8 The Business Rates Reserve has been established in 2014/15. This money (£172,000) would be used to fund any future shortfall between the Council's share of Business Rates and the base line funding amount.

5.6 Provisional Finance Settlement

5.6.1 The provisional settlement was announced on the 18 December 2013 for both 2014/15 and 2015/16. The total 2014/15 grant was £49,432 less than previously estimated and the total 2015/16 grant was £34,851 lower than included in the MTFS. The overall grant loss for 2014/15 and 2015/16 is £1,533,301, which is £34,714 more than included in the MTFS. The provisional settlement for Stevenage can be summarised as follows:

	FORMULA GRANT			MTFS*			Versus MTFS
	Grant	Decrease	Decrease		Decrease/ (Increase)	Decrease	Decrease
	£	£	%	£	£	%	£
2013/14	5,680,270			5,680,407			137
2014/15	4,910,811	769,459	13.55%	4,960,243	720,164	12.68%	49,432
2015/16	4,146,969	763,842	15.55%	4,181,820	778,423	15.69%	34,851
Total		1,533,301			1,498,587		34,714

**The grant figures shown exclude any levy or safety net payments.*

5.6.2 The final settlement has been received and there was no change from the provisional notification.

5.7 Council Tax

5.7.1 As noted in the background section of this report, the Budget setting process includes consideration of Council Tax levels. The November 2013 MTFS assumed a 1.9% Council Tax increase for 2014/15. As in previous years the Council Tax increase will be consulted on, however the final decision is not confirmed until this Council meeting.

5.7.2 As part of the Autumn Statement the chancellor signalled his intention to set a variable capping threshold for different types of Authorities, this has yet to be announced. The Council Tax increase will be agreed at this Council meeting. There will be an estimated contribution from balances of £278,863 in 2013/14 and in 2014/15 there will be a contribution to balances of £149,596.

	2013/14 Estimate	2013/14 Projected	2014/15 Estimate
Net Expenditure	£10,147,320	£10,547,490	£9,716,040
Use of/ (Contribution to) Balances	(8,230)	278,863	(149,596)
Budget Requirement	£10,155,550	£10,268,627	£9,865,636
Revenue Support Grant	(3,377,926)	(3,377,926)	(2,619,793)
Retained Business Rates (including surplus/deficit)	(2,117,661)	(2,230,738)	(2,352,748)
Collection Fund Surplus (Council Tax)	(27,393)	(27,393)	(124,616)
Council Tax Requirement	£4,632,570	£4,632,570	£4,768,479
Council tax Base	24,573	24,573	24,823
Council Tax Band D	188.52	188.52	192.10
Council Tax Band C	167.57	167.57	170.76

5.7.3 The Government has the power to cap local authorities if they deem their Council tax increase to be excessive, this has yet to be set for District Authorities for 2014/15. The 2014/15 cap was set at 2%.

5.8 Contingency Sums

5.8.2 A Contingency Sum needs to be determined by the Council as part of the Budget and Policy Framework in order to avoid the need for Council to consider all supplementary estimates during the course of the year. This contingency sum constitutes an upper limit within which the Executive can approve supplementary estimates, rather than part of the Council's Budget Requirement for the year. A sum of £400,000 is proposed for 2014/15.

5.9 Legal Implications

5.9.1 The Council is required to set a balanced budget each year. The Local Government Finance Act 1992 requires the Council to estimate revenue expenditure and income for the forthcoming year from all sources, together with contributions from reserves, in order to determine a net budget requirement to be met by government grant and Council Tax.

5.10 Equality and Diversity Implications

5.10.1 In carrying out or changing its functions (including those relating to the provision of services and the employment of staff) the Council must comply with the Equality Act 2010 and in particular section 149 which is the Public Sector Equality Duty. The Council has a statutory obligation to comply with the requirements of this legislation, demonstrating that as part of the decision-

making process, due regard has been given to the needs described in the legislation.

5.10.2 These duties are non-delegable and must be considered by Council when setting the Budget in February 2014.

5.10.3 To inform the decisions about the Budget 2014/15 officers have undertaken Equality Impact Assessments (EqIAs) for service-related budget savings proposals. These have considered appropriate evidence and findings of consultation with various stakeholders to inform the decision by Council in February 2014. Where there is a potentially negative impact, officers have identified further action needed to inform a final decision and to mitigate the impact where this is possible. These EqIAs were drafted and included in the November 2013 report, and where necessary have been updated and are appended to this report (Appendix G).

5.10.4 At the meeting of the Executive in November 2013, the Leader of the Council requested that an EqIA be developed that considers the collective impact of the savings proposed for 2014/15. This would support the Council in considering whether these would have a disproportionate impact on any particular equality group(s), and furthermore what activity is proposed to mitigate the impact where this is possible. This EqIA is appended to this report (Appendix I) and has not identified any disproportionate impact, particularly in light of the further action identified.

5.10.5 The Council has developed an EqIA to assess the impact of historical redundancies and restructures on the Council's workforce since the start of the savings process in December 2010. It identifies the potential impact of the current savings proposals in terms of staff who are affected by possible redundancy and redeployment within the Council. This is shown in Appendix H.

BACKGROUND DOCUMENTS

- BD1 November Executive Report (part 2)
- BD2 January Executive Draft General Fund Report

APPENDICES

- Appendix A - 2013/14 working & 2014/15 Summary General Fund Budget
- Appendix B - Draft Council Tax Resolution
- Appendix C - Robustness of the Draft Budget and Adequacy of Reserves
- Appendix D – Savings Proposals 2014/15
- Appendix E - Fees and Charges 2014/15
- Appendix F – Risk Assessment of General Fund balances 2014/15
- Appendix G – Equalities Impact assessment
- Appendix H – Equalities Impact workforce assessment
- Appendix I- Equalities Impact assessment collective Impact of Savings Options

