

# Policy Committee

19 February 2024



**Reading**  
Borough Council

Working better with you

<b>Title</b>	2024/25 Budget & Medium-Term Financial Strategy 2024/25 - 2026/27
<b>Purpose of the report</b>	To make a key decision
<b>Report status</b>	Public report
<b>Report author</b>	Darren Carter, Director of Finance
<b>Lead Councillor</b>	Councillor Brock, Leader of the Council
<b>Corporate priority</b>	Our Foundations
<b>Recommendations</b>	<p><b>That Policy Committee having due regard of the results of the budget engagement exercise and Resident’s Survey (as outlined in Appendices 11 and 12), recommends that Council approve the 2024/25 General Fund and Housing Revenue Account budgets, Capital Programme and Medium Term Financial Strategy as set out in Appendices 1-10, noting the following:</b></p> <ol style="list-style-type: none"><li>1. The Council’s General Fund Budget Requirement of £167.886m for 2024/25 and an increase in the band D Council Tax for the Council of 2.99% plus an additional 2.00% Adult Social Care Precept, representing a band D Council Tax of £2,016.88 per annum, an increase of £95.86 per annum excluding precepts from Police and Fire, as set out in paragraph 2.4 below;</li><li>2. The proposed efficiency and invest to save savings of £3.862m together with additional income of £0.781m in 2024/25 required to achieve a balanced budget for that year as set out in Appendices 2 and 3;</li><li>3. The overall savings proposed within the MTFs of £8.465m (of which increases to income, fees and charges is £1.202m) and three-year growth changes to service budgets of £32.053m as set out in Appendices 3 and 4;</li><li>4. The budgeted net draw down from earmarked reserves totalling £3.084m, as set out in paragraph 5.20 of Appendix 1;</li><li>5. The Housing Revenue Account budget for 2024/25 of £54.106m as set out in Appendix 5 and the average increase of 7.7% in social dwelling rents from April 2024;</li><li>6. The allocation of £99.317m Dedicated Schools Grant (DSG) as set out in Appendix 6;</li><li>7. The General Fund and Housing Revenue Account Capital Programmes totalling £190.519m and £142.612m respectively over the next five years, as set out in Appendices 7a and 7b;</li><li>8. The Strategy for the use of flexible capital receipts to deliver future transformation and ongoing savings as set out in Appendix 8;</li><li>9. The Fees and Charges set out in Appendix 9 of the report; and</li><li>10. The Equalities Impact Assessment as set out in Appendix 10.</li></ol>

## 1. Executive Summary

- 1.1. Policy Committee at its meeting on 13<sup>th</sup> December 2023 reviewed the Medium-Term Financial Strategy (MTFS) Update for the three years 2024/25 – 2026/27. This report updates Members on the results of the subsequent budget engagement exercise, changes arising from the publication of the Final Local Government Finance Settlement 2024/25 as well as other changes that have arisen since the report to Policy Committee in December.
- 1.2. The Department for Levelling Up, Housing and Communities (DLUHC) published the Final Local Government Financial Settlement 2024/25 on 5<sup>th</sup> February 2024. Most of the figures remained the same as the Provisional Settlement (18<sup>th</sup> December 2023), however, there is an increase in the Social Care grant of £1.186m, a small increase of £0.019m in the Services Grant, as well as an increase in the Minimum Funding Guarantee of £0.449m.
- 1.3. The Final Local Government Finance Settlement also announced the allocations in respect of Public Health Grant for 2024/25. The Council's allocation is £10.860m, which is an increase of £0.207m from 2023/24. As the grant is ringfenced any increase/decrease to the Council's grant allocation is offset by a corresponding increase/decrease in expenditure. Therefore, the MTFS assumes a nil impact on the bottom line.
- 1.4. The underpinning rationale of the Medium-Term Financial Strategy is to deliver a balanced and affordable 2024/25 budget, to ensure that the Council's finances are robust and sustainable over the medium term and that, in the longer term, the Council's finances are not reliant on the unsustainable use of one-off reserves or funding. The Strategy is informed by the Council's Vision: "to help Reading realise its potential and to ensure that everyone who lives and works here can share the benefits of its success", as well as its Corporate Plan themes:
  - Healthy Environment
  - Thriving Communities
  - Inclusive Economy
- 1.5. Reading Borough Council is not immune to national issues. The 2024/25 Budget and MTFS 2024/25-2026/27 reflects the changing landscape in which Councils are now operating and is based on another one-year Local Government funding settlement from Central Government. The most significant impacts on the Budget and the MTFS include inflationary pressures across all service areas and the impact of the cost of living crisis, in particular high cost placements in children's services arising from increased complexity and market challenges, the cost of temporary accommodation arising from increased homelessness presentations due to landlords moving out of the private rented sector and mortgage costs increasing and increased waste disposal costs.
- 1.6. The budget and MTFS assumptions include:
  - a) Council Tax increases of 2.99% plus an Adult Social Care precept of 2.0% for each year 2024/25-2026/27;
  - b) Delivery of £8.465m of efficiencies and increased income across the period;
  - c) A net draw from earmarked reserves totalling £3.084m in 2024/25;
  - d) A housing rent increase for 2024/25 of 7.7% in line with approved government policy of CPI + 1%;
  - e) General Fund capital investment of £190.519m and Housing Revenue Account (HRA) capital investment of £142.612m over the 5 year period 2024/25 to 2028/29;
  - f) £1.587m of transformation funding for 2024/25 to support delivery of efficiency savings assumed within the MTFS, taking the total transformation funding to £21.729m across the whole life of the Delivery Fund.

- 1.7. The Dedicated Schools Grant (DSG) High Needs Block is anticipated to be £12.000m in deficit by 31<sup>st</sup> March 2024. The Council is one of 55 local authorities taking part in the Department for Education's Delivering Better Value programme. The aim is to support local authorities and their local area partners to improve the delivery of Special Educational Needs and Disability (SEND) services for children and young people whilst working towards financial sustainability. The Council has been awarded a grant of £1.000m to support the implementation of new programmes of work. Further details are set out in paragraphs 2.8 to 2.12 below and in Appendix 6.
- 1.8. This report has been prepared with reference to the following documents:
- Medium Term Financial Strategy 2024/25-2026/27 Update Report agreed by Policy Committee (13<sup>th</sup> December 2023)
  - Autumn Statement 2023 – HM Treasury (22<sup>nd</sup> November 2023)
  - Final Local Government Finance Settlement 2024/25 – DLUHC (5<sup>th</sup> February 2024)

## **2. Policy Context**

- 2.1. The Council's Medium Term Financial Strategy (MTFS) provides the financial framework to support the delivery of the Council's vision and Corporate Plan priorities.

### **Overview**

- 2.2. Attached to this summary report are a series of appendices which together provide a comprehensive overview of the Council's financial position in the short to medium term given the constraints outlined in paragraph 1.5.

### **General Fund**

- 2.3. Appendix 1 sets out the Council's Medium Term Financial Strategy (MTFS) and is supported in respect of the General Fund (GF) by Appendices 2, 3 and 4 which set out the financial figures for the 2024/25 Budget and the indicative budgets for 2025/26 and 2026/27. As illustrated in Appendix 2, this provides for a balanced budget in 2024/25 and a Net Budget Requirement of £167.886m, which after allowing for other funding streams leaves a Council Tax Requirement of £118.884m. The indicative budgets for 2025/26 and 2026/27 are not currently balanced with a budget gap of £6.026m currently forecast for 2025/26, reducing to a gap of £3.691m for 2026/27.
- 2.4. The 2024/25 budget proposals assume a Council Tax increase of 2.99% and an Adult Social Care Precept of 2.0%. This results in a Band D Council Tax of £2,016.88 for 2024/25 an increase of £95.86 per annum or £1.84 per week. The same percentage uplift is assumed for both 2025/26 and 2026/27.

### **Housing Revenue Account**

- 2.5. Appendix 5 sets out the Housing Revenue Account (HRA) budget proposals. The proposed expenditure budget for 2024/25 is £54.106m. A balanced budget is delivered across all three years with a drawdown from reserves of £2.582m in 2024/25, £2.850m in 2025/26 and £2.803m in 2026/27.
- 2.6. The proposal is to increase rents by 7.7% for 2024/25 in line with the maximum rent increase from the Autumn Statement, of CPI (as of September 2023) + 1%. The average weekly rent increase is between £7.33 and £11.33 depending upon the type of property.
- 2.7. Appendix 5 also sets out the full 30 Year Plan, which includes details of planned investments, how these are funded and the impact on the HRA balance. Within the 30 year HRA Business Plan the housing service is investing an additional £13.950m between 2024/25 and 2026/27 in existing housing stock in line with the Council's Climate Change

ambitions. Further requirements for Net zero investment in the Housing stock are in development.

### **Dedicated Schools Budget**

- 2.8. Appendix 6 sets out the Dedicated Schools Grant Budget proposals for 2024/25. Dedicated Schools Grant (DSG) is split into four blocks, for which the allocations for 2024/25 were published by the Government on 19<sup>th</sup> December 2023. Overall, the DSG for schools will increase by £11.399m (7.0%) from £163.001m to £174.400m. Details of the allocations are provided at Appendix 6.
- 2.9. High needs funding supports provision for pupils and students with SEND who require additional resources to participate in education and learning, from their early years to age 25 in schools and colleges (excluding students aged 19 to 25 who do not have an Education, Health and Care Plan (EHCP) or students who are over the age of 25) and pre-16 pupils in Alternative Provision (AP) who, because of exclusion, illness, or other reasons, cannot receive their education in mainstream schools. High needs funding is provided to local authorities through the high needs block of the DSG.
- 2.10. High needs block funding has been increasing significantly in recent years, but those increases have not kept pace with increasing costs. As a result, a significant number of local authorities are accumulating deficits on the high needs block. In some cases, those deficits are so significant that they would potentially trigger a s114 notice. As a temporary measure, the Government has issued a statutory override for the Dedicated Schools Grant that excludes DSG deficits from the calculation of General Fund reserves. This override will continue until 31<sup>st</sup> March 2026.
- 2.11. In Reading, the Council is forecasting a cumulative deficit of £12.000m on the high needs block by 31<sup>st</sup> March 2024, with that deficit forecast to reach £27.600m by the time the statutory override ends in 2026. Council reserves will not be sufficient to fund this deficit, potentially triggering the need to issue a s114 notice. It is therefore critical that action is taken to address the deficit.
- 2.12. The Council is one of 55 local authorities taking part in the Department for Education's Delivering Better Value programme. The aim is to support local authorities and their local area partners to improve the delivery of SEND services for children and young people whilst working towards financial sustainability. The Council has been awarded a grant of £1.000m to support the implementation of new programmes of work.

### **Capital**

- 2.13. The Council's overarching Capital Strategy is set out in a separate report elsewhere on this agenda and has been extended to provide a five year projection in accordance with best practice. The specific projects laid out in the Capital Programme, attached at Appendix 7a for the General Fund and Appendix 7b for the HRA are also set out over a five year period to align with the Capital Strategy. The General Fund Capital Programme totals £190.519m and the HRA Capital Programme totals £142.612m; which will require the support of £69.932m and £39.372m of additional borrowing respectively over the five year period.
- 2.14. The Council's transformation programme supported by the extension to the flexible use of capital receipts permitted by regulation is set out in Appendix 8.

### **Fees & Charges**

- 2.15. The 2024/25 schedule of Fees and Charges assumed within the budget proposals and effective from 1<sup>st</sup> April 2024 is set out in Appendix 9.

## **Engagement**

- 2.16. The Council is required by legislation to consider the impact of its budget proposals upon all groups within the local community. This is demonstrated by the Equalities Impact Assessment of the Budget Proposals set out in Appendix 10.
- 2.17. A summary of the results of the budget engagement held from 15<sup>th</sup> December 2023 to 19<sup>th</sup> January 2024 and the Residents Survey carried out in the summer of 2023 are provided within Appendices 11 and 12 respectively.
- 2.18. The engagement analysis highlights that the top service areas for suggested spend were Roads Maintenance, Children's Social Care and Adult Social Care. The proposed Revenue Budget and Capital Programme responds to this feedback by investing in these services. For 2024/25, the Highways Infrastructure Programme scheme has a capital allocation of £6.509m. Adult Social care will receive an additional £5.464m in revenue funding and has a capital allocation of £4.270m. Children's Services will receive an additional £7.414m in revenue funding and has a £9.470m capital allocation.
- 2.19. The Council consulted with local business rates payers on 5<sup>th</sup> February 2024 as part of its statutory requirements.

## **3. Risk**

- 3.1. Local Government finance is in crisis. In the last six years, eight local authorities have issued a Section 114 notice, which notifies of severe financial distress - while none had done so in the preceding seventeen years. Moreover, local authorities are increasingly reporting concerns about their financial positions and their ability to maintain delivery of their services.
- 3.2. The financial crisis that local authorities are encountering comes after significant reductions in local authorities' spending power which has itself coincided with increasing demand for their services and inflationary pressures driving up costs. Ultimately, the levels of funding available to local authorities, through council tax, retained business rates, and government grants have not kept pace with these pressures, leading to a funding gap which is estimated at £4 billion over the next two years.
- 3.3. The Local Government Association (LGA) has reported that almost one in five Leaders and Chief Executives of local authorities think it is very or fairly likely that their council will issue a Section 114 notice this year or next.
- 3.4. The proposed 2024/25 budget has been based on current information available, but it is important that the Council is aware of the significant risks it faces in a number of key areas:

### **Funding Reform**

- 3.5. The Government has restated an intention to "improving the local government finance landscape in the next Parliament." However, local government funding reform is long overdue, with one year funding settlements creating an unnecessary degree of uncertainty that harms medium- and long-term financial planning. There is still no clear plan for how the system will be reformed, or whether transitional arrangements will be implemented in order to provide some stability to the system. The timing and arrangements for any future reset of Business Rates is of particular concern to the Council.

### **Adult Social Care**

- 3.6. In the Autumn Statement 2022, the Chancellor Jeremy Hunt announced that key parts of the long-planned adult social care charging reforms would be delayed until October 2025.

Some of the funding for the charging reforms has since been redirected to address current adult social care pressures, and the health and social care levy has been scrapped. The revised implementation date of October 2025 falls after the next general election, which raises questions regarding whether the reforms will actually go ahead as currently planned and how they will be funded. This budget invests significant funds in addressing inflationary pressures in the system but does not address the potential implications of the changes now planned for October 2025.

### **Children's Social Care**

- 3.7. There is widespread recognition of the need to reform Children's Social Care, with increasing demand on services, increasing complexity of need, reducing numbers of foster carers, an insufficient supply of adequate residential placements, and an over-reliance on private sector providers driving up costs. This budget invests significant additional funds in Children's Social Care placements, but the upward trend is unsustainable.

### **Special Education Needs and Disabilities (SEND)**

- 3.8. The Council is forecasting a cumulative deficit of £12.000m on the high needs block by 31<sup>st</sup> March 2024, with that deficit forecast to reach £27.600m by the time the statutory override ends in 2026. Council reserves will not be sufficient to fund this deficit, potentially triggering the need to issue a s114 notice. It is therefore critical that action is taken to address the deficit.

### **Homelessness**

- 3.9. Private sector evictions have risen significantly following the lifting of Covid restrictions and cost of living pressures (e.g. inflation) being felt within the housing market. Equally inflation pressures are being seen in the cost of Emergency Accommodation, the average nightly rate in April 2022 was £90 compared to rates reaching as high as £130 in August 2023. There has also been a reduction in the number of available properties to use. This budget invests an additional £1.000m in homelessness budgets but this scale of increase is unsustainable.

### **Minimum Revenue Provision**

- 3.10. In December 2023, the Government launched a further consultation on proposed changes to the capital framework for Minimum Revenue Provision (MRP). One of these proposals would, if implemented, require councils to provide MRP on any commercial loans given to third parties and wholly owned companies. MRP would not need to be provided for non-commercial loans as long as the loan was being re-paid. The Council's current MRP Policy, as well as repayment schedules of the loans to the Council's wholly owned companies would therefore need to be reviewed and any required additional budgetary provision made within the Council's revenue budget in order to comply with this change, should it materialise. This could potentially impact on loans made to Reading Transport Limited and Homes for Reading.

### **Inflation and Demand Risk**

- 3.11. Whilst the budget proposals include consideration for risk, primarily in relation to the non-achievement of income targets and efficiency savings, risk remains that demographic, inflationary or other demand pressures may exceed budget and place pressures on available provisions.

### **Savings**

- 3.12. The MTFs assumes £8.465m of additional savings and income, if these are not delivered or there is any delay to their delivery, it would pose a potential threat to the sustainability

of the Council's budget. Based on the 2023/24 Quarter 2 Performance and Monitoring Report that was presented to Policy Committee in December 2023, £4.664m of savings are currently at risk of non-delivery. As part of the 2024/25 budget setting process, a review of all existing savings proposals was carried out and where appropriate, non-deliverable savings were reprofiled, reduced or even removed.

3.13. There are also the following risks in respect of the Council's wholly owned companies:

- Reading Transport Limited (RTL) – Customer numbers have continued to rise in 2023/24. After averaging at 78.7% of pre-COVID levels through 2022/23, the new financial year saw numbers rise to 81-83% in the first few periods followed by a significant step up in periods 6-8 where it carried 86-88% compared to 2019/20. Period 7 saw the highest number of customers carried since Period 11 (February) 2020. Financial performance has also been improving, although the most recent published accounts for the year ended 2<sup>nd</sup> April 2023 show that profit before tax dropped from £0.826m to £0.526m, despite income increasing from £47.400m to £55.668m.
- Homes for Reading (HfR) – the Council's current dispensation to not charge Minimum Revenue Provision on borrowing relating to loans given to HfR is reliant on the value of the fixed assets on the company's Balance Sheet exceeding the loan liability. The asset valuation is dependent on the economy and the housing market.
- Brighter Futures for Children (BFfC) - the Council's children's company has requested a contract sum of £58.839m which is an increase of £7.409m compared to the 2023/24 contract sum. This covers increased inflationary pressures relating to pay and contractual inflation, school travel demand pressures and especially the increasing costs of children's social care placements. The demand pressures on travel as well as social care placements present an on-going risk in terms of numbers and complexity.

3.14. The current global and national economic position has the potential to impact the Council in a variety of ways, particularly in the current cost of living environment, these include increases in demand for social care and the levels of income and funding available to be distributed through central government. As upper tier authorities across the country are finding, changes in social care demand creates significant cost pressures within adults and children's social care budgets.

3.15. The Council's Chief Finance (Section 151) Officer is required under Section 25 of the Local Government Act to report to Council on the robustness of the estimates made for the purposes of the calculations of the budget and the adequacy of the proposed level of financial reserves. This report will be presented to Council on 27<sup>th</sup> February 2024.

#### **4. Contribution to Strategic Aims**

4.1. Full details of the Council's current Corporate Plan and the projects which will deliver these priorities are published on the Council's website. These priorities and the Corporate Plan demonstrate how the Council meets its legal obligation to be efficient, effective, and economical. An updated Corporate Plan will be presented to Council in February 2024.

4.2. Delivery of the Council's budget is essential to ensuring the Council meets its strategic aims and remains financially sustainable going forward.

#### **5. Environmental and Climate Implications**

5.1. The Council declared a Climate Emergency at its meeting on 26<sup>th</sup> February 2019, with the intention of achieving a carbon neutral Reading by 2030. The Council endorsed the Reading Climate Emergency Strategy 2020-25 and its vision for a 'net zero, resilient

Reading by 2030' in November 2020. At the same time, it adopted a new corporate Carbon Plan for the Council's own operations, including the target of an 85% cut in Council emissions by 2025 enroute to net zero by 2030. The Council's Corporate Plan monitors progress in reducing the carbon footprint of both the Borough and the Council.

- 5.2. The Council's 2030 climate target was already very challenging, even before taking account of the more recent financial pressures facing the Council, and local authorities in general, in addition to the government's recent scaling back of its net zero strategy commitments. Whilst the long term benefits of taking action will likely exceed the cost of inaction on climate change, this does not ease the challenge of finding resources for climate action in the immediate future.
- 5.3. Reading is one of only 119 towns and cities in the world to make the CDP A List 2023 – recognised as the gold standard of environmental reporting. It is the third successive year Reading has achieved the status which is shared with only 25 other UK local authorities this year. The Council has worked with local partners to make the A List and is calling on all Reading residents, businesses and organisations to work together to help us reach our ambitious target of a net zero Reading by 2030.
- 5.4. The Council's proposed Capital Programme for the next three years includes investment of £2.672m in energy saving measures in buildings and renewable energy infrastructure which contribute towards the Council's net zero carbon ambitions. Of this, £1.888m is allocated for 2024/25. This covers the Renewable Energy, SALIX Decarbonisation Fund and the Corporate Solar Programme schemes as detailed below:
  - The Renewable Energy Fund will support further investment in renewable energy including heat pumps and solar PV installations. This scheme has a budget of £0.658m for 2024/25;
  - The SALIX Decarbonisation Fund is designed to enable more ambitious carbon reduction projects such as the installation of High Voltage EV charging infrastructure at the Bennet Road depot to support the growing fleet of EVs. This scheme has a budget of £0.364m for 2024/25;
  - The Corporate Solar Programme scheme has a budget of £1.650m over the next two years for solar installations.
- 5.5. Other capital investments, in offices, housing, transport and waste, will also contribute to the Council's carbon reduction ambitions by improving the efficiency of our buildings and operations as well as in the wider community.
- 5.6. As part of the budget setting process, 'Environment' is one of the weighting criteria applied to bids for capital funding. Going forward, major capital projects which will contribute directly to greenhouse gas emissions reduction include:
  - £14.000m for the South Reading MRT (2024/25-2025/26)
  - £1.650m for the Corporate Solar Programme (2024/25-2025/26)
  - £0.658m for Renewable Energy (2024/25)
  - £0.364m for energy saving measures via the Salix Decarbonisation Fund (2024/25)
  - £0.250m for additional electric vehicle charging points (2024/25)
  - £0.250m for tree planting programmes (2024/25-2028/29)

## **6. Community Engagement**

- 6.1. The public was consulted as part of the 'Budget Engagement', which ran from 15<sup>th</sup> December 2023 until 19<sup>th</sup> January 2024. The feedback from this engagement, alongside the feedback from the Residents' Survey 2023 is set out in Appendices 11 and 12.



- 6.2. The Council consulted with local business rates payers on 5<sup>th</sup> February 2024 as part of its statutory requirements.

## **7. Equality Implications**

- 7.1. Under the Equality Act 2010, Section 149, a public authority must, in the exercise of its functions, have due regard to the need to:

- Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;
- Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
- Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

- 7.2. An initial Assessment of the proposals as set out in the MTFs has been undertaken and Appendix 10 sets out the individual savings proposals where specific equality impact assessments will need to be undertaken prior to implementation.

- 7.3. Additionally, when considering changes to service provision, local authorities are under a duty to consult representatives of a wide range of local stakeholders. Authorities must consult representatives of council tax payers, those who use or are likely to use services provided by the authority and those appearing to the authority to have an interest in any area within which the authority carries out functions. The budget engagement exercise on the budget proposals assists with this requirement.

- 7.4. As well as the Council's current Council Tax Reduction Scheme there are statutory discounts and exemptions available to residents who may otherwise struggle to pay their Council Tax, details are available on the Council's website. Additionally, the 2024/25 Budget and Medium-Term Financial Strategy Report 2024/25-2026-27 provides a one-off grant in 2024/25 of £80 for residents in receipt of Council Tax Support to further mitigate the increase in Council Tax in the current circumstances.

## **8. Other Relevant Considerations**

- 8.1. There are none.

## **9. Legal Implications**

- 9.1. The Council must set its budget in accordance with the provisions of the Local Government Finance Act 1992. Approval of a balanced budget each year is a statutory responsibility of the Council.

- 9.2. The provisions of section 25, of the Local Government Act 2003 require that, when the Council is making the calculation of its budget requirement, it must have regard to the report of the Chief Finance (s.151) Officer as to the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves. The report will be formally made to Full Council at its budget setting meeting in February.

## **10. Financial Implications**

- 10.1. The financial implications are set out in the body of this report and associated appendices.

- 10.2. The proposed 2024/25 Budget is balanced with an overall £3.084m assumed draw on reserves. Further savings to close the budget gap in 2025/26 and beyond will need to be identified as part of the future budget setting process.

10.3. The Council's General Fund balance is set at 5% of the net budget requirement for 2024/25.

## **11. Timetable for Implementation**

11.1. Not applicable.

## **12. Background Papers**

12.1. There are none.

## **Appendices**

- 1. The Medium Term Financial Strategy (MTFS) 2024/25 - 2026/27**
- 2. Summary of the Proposed General Fund Budget 2024/25 – 2026/27**
- 3. General Fund Revenue Budget by Service 2024/25 – 2026/27**
- 4. Detailed General Fund Budget Changes 2024/25 – 2026/27**
- 5. The Housing Revenue Account (HRA) Proposed Budget 2024/25 – 2026/27**
- 6. The Dedicated Schools Grant Budget Proposals 2024/25**
- 7. The General Fund and HRA Capital Programmes 2024/25 – 2026/27**
- 8. The Flexible Use of Capital Receipts Strategy 2024/25**
- 9. Fees and Charges Proposals from April 2024**
- 10. Equality Impact Assessment of the Budget Proposals**
- 11. Summary of the Response to the Budget Engagement**
- 12. Summary of the Results of the Residents' Survey 2023**