



Committee report

Committee	CABINET
Date	TUESDAY, 7 DECEMBER 2010
Title	MEDIUM-TERM BUDGET STRATEGY 2011/12 – 2014/15
Report of	LEADER OF THE COUNCIL AND CABINET MEMBER FOR FINANCE, GOVERNANCE AND SCHOOL IMPROVEMENT

PURPOSE

1. This report follows the Budget Reviews that went to Cabinet and Full Council in July and September of this year. It provides an update on the budget position for the current financial year and, in the light of the Comprehensive Spending Review, the financial position facing the Council over the next four financial years.
2. The next report on the agenda, on the future shape and structure of the Council, then sets out proposals on the future direction, priorities and delivery models for council services that, if agreed, would set the Corporate Plan and Medium-Term Financial Strategy for the next four financial years within the resources likely to be available to the Council over that period.
3. The final budget proposals for 2011/12 will be reported to Cabinet on 8 February 2011 and Cabinet will recommend the budget and council tax level for 2011/12 to Council on 23 February 2011.

BACKGROUND

4. Two budget review reports have been brought to Cabinet and Full Council this year. These outlined the impact of the £6.2bn of national in-year savings in 2010/11, the emergency budget on 22 June 2010 and the budget pressures being experienced particularly in adult social care packages, parking income and children's placement costs.
5. The conclusions from these reports were that firstly the Council should do all it could to contain current year spend within the approved budget and secondly that it needed to prepare for a significant reduction in Government funding for future years, leading to a significant budget gap that would need to be bridged.
6. For the current financial year a range of measures have been introduced to contain spend including service reviews, spending controls and an authorisation panel to consider all recruitment, publications, print and meetings / conferences proposals.

7. In preparation for the reduction in resources it was agreed that the necessary consultation and impact assessments be undertaken on the application of the eligibility threshold and charging policy for adult social care services; removal of discretionary post-16 and faith transport funding; relocation of services provided at Westminster House. Furthermore, it was agreed that the results of these consultations (except transport funding) be reported to Council at its meeting on 23 February 2011 meeting so that final decisions can be made as part of the budget report.
8. In addition it was agreed to reconfigure the leisure facilities improvement programme to achieve revenue savings of £250k per annum and in principle to combine the Council's fire control centre with another Fire and Rescue Service.
9. In recognition of the likely size and impact of the resource reduction through the Comprehensive Spending Review it was recognised that a fundamental change to the shape and size of the Council, what services it delivers and how they are to be delivered would be required and the Chief Executive would report to Cabinet at this meeting on the proposed way forward.

STRATEGIC CONTEXT

10. The council's refreshed Corporate Plan was agreed by Full Council at its meeting on 25 November 2009. The Medium-Term Financial Strategy and Medium-Term Budget Strategy adopted at Full Council on 24 February 2010 directed significant resources to the seven key priorities and outcomes.
11. There is now a need to review and revise these priorities and adopt a new Corporate Plan and Medium-Term Financial Strategy that is deliverable within likely available resources. This is the subject of the report of the Chief Executive on the nature and shape of Council services which is also on this agenda. It is proposed that a new Corporate Plan is brought to the Cabinet in March 2011.

CURRENT YEAR BUDGET

12. It is essential that in-year budget pressures are managed and that any overspends are minimised. One important element of this is to reduce non-essential spend and to ensure that major categories of spend are controlled – i.e. staffing, procurement of services and spend on office related items.
13. In response to this, service review processes have been undertaken and a range of measures implemented to contain and reduce spend and costs.
14. The previous budget review reports indicated an overall potential budget overspend of some £5.5m including £3.6m on adult social care, £1m shortfall in parking income and £0.9m on children's services but that, through the measures introduced and other savings on recruitment, capital financing costs etc., there would be no to overspend in overall terms.
15. The level of fees and charges that the Council sets for its various services are reviewed each year. There is a need, in the context of the overall financial position, to optimise our income. There will already be an increase in VAT from 4 January 2011 from 17.5% to 20% which necessitates a range of fees and charges increasing in any event. It is proposed therefore to implement a general increase in fees and charges at the same time for most areas unless there is a rationale not to do so. This has the advantage of helping mitigate against the overspends this year and avoid having to

increase charges twice in three months i.e. 4 January for VAT and 1 April as part of the budget. The proposed framework is set out in Appendix 2.

16. This would not include parking charges or care charges which will be included as part of the budget consideration at the February 2011 meeting.
17. The latest budget monitoring position is set out in Appendix 1. This shows an overall projected overspend of £6.340m with the main areas of concern being:-

Adult Social Care packages	£3.927m
Parking income shortfall	£1.188m
Children's placements	£0.678m
School transport	<u>£0.547m</u>
	<u>£6.340m</u>

18. To offset this additional savings over and above those contained in the budget are anticipated totalling £ 5.340m as follows:

Capital financing costs	£1.000m
Recruitment control	£1.100m
Spend control	£0.511m
Performance and Comms review	£0.300m
Use of various one-off reserves	£1.219m
Additional income from 1 January	£0.080m
Further moratoriums and spend	
Controls to 31 st March 2011	<u>£1.130m</u>
	<u>£5.340m</u>

19. The overall position is therefore a net projected £1m overspend. Despite this there are a number of one-off measures that have been used to meet some of the overspend/non achievement of savings this year that will then re-emerge next year. There is a danger, therefore, that the first tranche of savings made for 2011/12 will be eaten up by ongoing budget pressures and overspends carried forward rather than meeting the significant shortfall in resources we face from the Comprehensive Spending Review.
20. It is essential therefore, that permanent ongoing savings are made as soon as possible in the remainder of this financial year.

COMPREHENSIVE SPENDING REVIEW

21. The comprehensive spending review was announced on 20 October 2010 and it set out the Government's proposals for public finances over the next four financial years. It also outlines the Government's national deficit reduction plan which contains a range of significant policy changes and a fundamental shift in the future size and shape of the public sector coupled with a significant reduction in resources.
22. For local authorities it sets out a direction in which Government will give powers back to local areas, frontline staff, communities, and individuals by freeing up local areas; radically simplifying funding to local authorities and delivery bodies, giving them greater choice over how to use their money to meet the needs of local people.
23. The Spending Review announced that the Government will devolve significant financial control to local authorities. Ring fencing of all local government revenue

grants will end from 2011-12, except simplified schools grants and a new public health grant. The number of separate core grants will be radically reduced from over 90 to fewer than 10, excluding schools, police and fire. More than £4 billion of revenue grants, including the Area Based Grant, will be rolled into the Revenue Support "formula" Grant (RSG).

24. Outside of the Revenue Support Grant there will be only nine other national core grants :-

Early Intervention Grant – worth £2bn nationally

Further information and clarity is awaited but it is likely to include funding for Sure Start and other early intervention initiatives currently funded by direct grant.

Public Health Grant - from 2013/14 (ringfenced)

A ring fenced grant to fund the transfer of Public Health responsibilities to Local Authorities.

Learning Disabilities

This provides for the transfer of responsibility for adults with learning disabilities from health to local authorities. This is a continuation of an existing grant and should be cost neutral.

New Homes Bonus

£200m nationally in 2011/12 and £250m annually in 2012/13-4/15 to provide local authorities with an incentive to grant planning permission for new homes. A grant would be payable for six years equivalent to an average band D council tax approximately £1,439 per year and £8,634 for the six years. In addition a £350 bonus will be available for each affordable home. Currently out to consultation and more detail needed to assess impact but potentially a useful additional resource.

Council Tax Freeze Grant

Worth £700m nationally each year in 2011/12-14/15 and provides for freezing council tax in 2011/12 only.

Housing Benefit and Council Tax Benefit Administration Grant

This grant is paid to local authorities directly to pay towards the costs of administering housing and council tax benefit. In 2010/11 our grant is £1.367m.

PFI Grant

This provides separately for the funding of existing PFI schemes.

Dedicated Schools Grant (ringfenced)

A number of existing direct grants will be rolled into this grant. It will incorporate a number of policy changes and allocations will be made in December.

Preventing Homelessness Grant

£109m nationally in 2011/12 and 2012/13, £108m 2013/14 and £107m in 2014/15. Of this £19m will be held nationally with the rest distributed to local authorities. Detailed allocations will be announced in December. Isle of Wight currently receives £80k from an allocation of £55m so our grant should increase.

Revenue Support Grant

25. The Revenue Support Grant is currently distributed on a formula basis that takes into account four elements; a fixed basic amount to provide a standard level of service x population; a relative needs element that funds assessed need based on a range of factors above this basic need; a resource element that takes into account the average council tax base compared to population; and a damping element that gives extra grant to those authorities who would otherwise suffer too big a grant loss each year and takes resources from authorities who have a higher grant gain to pay for it.
26. Apart from a few minor changes, the formula is expected to stay the same for at least the first two years of the settlement but more up-to-date data will be used. The Government has signalled that there will be a review of the way local authorities are funded and this will commence in January 2011. It is likely that any radical changes would not be introduced before 2013/14 at the earliest and would not generate more resources; only distribute them in a different way.
27. The major change from 2011/12 is the rolling in of some £4bn of grants like Area Based Grant and other previously direct ring fenced grants. This includes supporting people grant and the concessionary fares grant. Some grants will cease completely but there is an extra £1bn being put in for Adult Social Care of which £530m is in 2011/12.
28. It is not absolutely clear how the grants will be rolled in and distributed. If it is done through the formula then we could potentially lose through the way the formula works. The intention, however, is that the end result would be about the same as now.
29. In overall terms it is clear from the Comprehensive Spending Review that there will be a significant reduction in Revenue Support Grant and other grants that we currently receive. In cash terms there will be a reduction of some 19% over the four years and after allowing for Government assumptions for inflation and increased need the real terms reduction is 26%.
30. A significant factor, however, is that the reduction is not spread evenly over the four years and is frontloaded to the first two years. Whereas a degree of frontloading was anticipated, the severity of it being nearly 50% in year one and some 75% by year two has made the challenge even greater.
31. These reductions are also net of the extra £1bn for Adult Social Care and the Council Tax freeze grant (set out later in the report) giving an effective real terms reduction in the rest of Revenue Support Grant of 35%.
32. The figures for individual local authorities are due to be announced on 2 December. On the basis of the Comprehensive Spending Review figures and current distribution percentages, then the net grant reduction next year would be £8.5m with the total cash grant loss over the four years being £17.3m.
33. We could do better than this when the announcement is made and potentially worse depending on the impact of data and population changes. Every local authority will face the same overall level of reduction and it is clear that damping will continue to apply. If we did significantly better than the average then we are likely to lose much of it through damping but alternatively if we did significantly worse we could gain from damping. In the current financial year we lose £3.542m through damping.

34. The actual figures announced on the 2 December will be sent out prior to the Cabinet meeting.

Council Tax

35. Within the Revenue Support Grant funding, £700m nationally per annum for four years has been top-sliced to enable a council tax freeze to be funded in 2011/12 only. If a council sets its council tax increase at the same level as 2010/11 then they will receive a grant equivalent to a 2.5% increase. The grant for the Isle of Wight would be £1.788m. If the Council set a council tax increase above zero it would lose the grant. So if it set a zero increase its income from council tax (from grant) would be £1.788m but a 5% increase would only achieve a further £1.788m but with the full £3.576m impact falling on local council taxpayers.
36. Unfortunately, because the council tax freeze grant is top-sliced, the £1.788m grant is paid for by reducing the Revenue Support Grant we would have otherwise have received by a similar amount. Thus we are effectively paying for the freeze ourselves.
37. At this stage it is proposed that the budget for 2011/12 is based on a zero council tax increase and that grant income of £1.788m is assumed.
38. It is understood that the council tax freeze grant will also apply to police precepts but not parish and town council precepts.

Other issues

39. The Comprehensive Spending Review outlines a significant number of policy changes and future proposals that will be consulted on and may impact on local authorities. This report concentrates on the key funding streams and the direct impact on our budget. The key other areas are:-

Council Tax Benefit

Full responsibility will be transferred to councils from 2013/14 but with a 10% in-built reduction in funding.

Adult Social Care Health funding

In addition to the £1bn going directly to councils, an additional £1bn will be going to health in order for them to support adult care services and prevention as well. Some of this funding will help meet the increased need in adult social care services.

Carbon Reduction Commitment

To be introduced for 2012 this was intended to incentivise councils to reduce energy by setting up a carbon trading market whereby councils above a threshold would have to buy additional credits and those that were below would be able to sell. In overall terms it would be revenue neutral for councils as a whole. It is now intended that the income gained from councils would be used to fund renewable energy and environmental projects instead of going back to achieving councils. It will therefore operate as an energy tax similar to landfill tax.

Prudential Borrowing

The government have increased the cost of borrowing from the Public Works Loans Board by nearly 1%. This will make financing capital expenditure more expensive.

Regional Growth Fund

A regional growth fund of £1.4bn is available for Local Enterprise Partnerships to bid against. The Solent LEP, of which the Isle of Wight is a part, will be formulating proposals to bid for. A local growth white paper has been issued consulting on a range of measures to stimulate growth including proposals on business rates. It is unclear at this stage whether there will be any advantage of such measures to the Isle of Wight.

Capital Allocations

Capital allocations will be reduced significantly. Capital spending approvals for schools will total £15.8bn over the four years and individual allocations to councils will be made in December.

As part of the review, however, the Highways PFI was given the go ahead, albeit at a reduced overall spending allocation and is probably the only significant good news of the spending review.

Capitalisation Fund

£200m set aside to help fund redundancies and restructuring. Further details needed but likely to be an approval to capitalise and spread the cost rather than real money.

Public Sector Pensions

Consultation on pension reforms based on the Hutton Review. Looking to reduce costs by £1.8bn by 2014/15. This is likely to include a range of measures including increased employee contributions that will lead to reduced employer contributions.

Bus subsidies / transport

Bus Operators' Subsidy will be reduced by 20%, saving over £300m by 2014/15.

Statutory concessionary travel entitlements will remain although there are proposals to change funding of bus operators.

Revenue grants to local authorities from DfT will be reduced by 28%. The number of transport grants to councils will be reduced; councils will gain greater control and flexibility over spending these grants.

Planning fees

These are currently set by Government and it is proposed that this be devolved to local authorities giving some more scope to charge to cover costs.

Medium-term financial plan

40. In addition to projecting forward the level of resources likely to be available to the Council, it is also necessary to project forward likely additional costs from inflation, increased statutory service volume and any other unavoidable costs.

41. At this stage it is projected that over the next four years additional costs of £19.9m will arise. This is based on the following assumptions:-
- Increased volume of service need through client and population increases related to Adult Social Care and Children in Care of £9.8m;
 - Inflation on existing contracts and committed spend of £4.6m;
 - Increase in externally imposed taxes, landfill tax, carbon reduction commitment, National Insurance of £2.0m;
 - Capital financing costs of £2.5 m;
 - Highways PFI - £1m - increased investment in highways revenue budgets to support the PFI contract.
42. This also takes into account a number of other assumptions regarding inflationary pressures:-
- That there will be an effective pay freeze over the four years;
 - That all supplies and services budgets, except where there are unavoidable contractual uplifts, will be cash limited to 2010/11 levels;
 - That existing key income streams will not worsen further because of the recession;
 - That current year's projected overspends / resource shortfalls will not be carried forward as a pressure into 2011/12 other than for adult social care.
43. In overall terms therefore the budget position for the Council would be as follows:-

	2011/12 £'000	2012/13 £'000	2013/14 £'000	2014/15 £'000	Total £'000
Additional Costs	7,400	4,500	4,000	4,000	19,900
Council Tax / grant in year 1 including increases in tax base	<u>-2,200</u>	<u>-2,200</u>	<u>-2,100</u>	<u>-2,100</u>	<u>-8,600</u>
Net additional costs	5,200	2,300	1,900	1,900	11,300
Projected loss of grant	8,500	4,500	0	4,300	17,300
Adult social care pressure	<u>3,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,400</u>
<u>Budget gap</u>	<u>17,100</u>	<u>6,800</u>	<u>1,900</u>	<u>6,200</u>	<u>32,000</u>
Real Terms reduction in resources					
<u>Cash grant loss</u>	8,500	4,500	0	4,300	17,300
<u>Govt assumption on inflation and demographics</u>	<u>2,000</u>	<u>1,700</u>	<u>1,600</u>	<u>1,700</u>	<u>7,000</u>
<u>Real terms reduction</u>	<u>10,500</u>	<u>6,200</u>	<u>1,600</u>	6,000	<u>24,300</u>
					<u>-28%</u>
Isle of Wight assumptions					
<u>Cash grant loss</u>	<u>8,500</u>	<u>4,500</u>	<u>0</u>	<u>4,300</u>	<u>17,300</u>
<u>Increased need, inflation net of council tax</u>	<u>4,750</u>	<u>2,300</u>	<u>1,900</u>	<u>1,900</u>	<u>10,850</u>
	<u>13,250</u>	<u>6,800</u>	<u>1,900</u>	<u>6,200</u>	<u>28,150</u>

44. In considering savings and reductions it should be recognised that a significant proportion of the Council's gross spend is not directly controllable and / or able to be easily reduced in the short-term.

45. After allowing for dedicated schools grant, housing and council tax benefits, committed capital financing costs, contractual commitments on contracts and key statutory pressure areas in adult social care and looked after children there is an effective savings base of some £107m.
46. The £32m projected budget gap therefore translates into a 30% savings target of which over half falls in the next financial year.
47. In dealing with this budget, excluding government grant, the Council has three areas of resource to meet its costs; fees and charges for the services and undertakings it provides, income from recharging its costs for work undertaken for others and council tax.
48. At this stage it is assumed that the Council will implement increases in fees and charges where it is able and sensible to do so (a range of increases are proposed from 4 January 2011); that it will fully recover costs for any services it provides on behalf of other bodies; and that council tax will be set at an average 2.5% increase in each year (albeit 2011/12 will be an effective zero increase).
49. Work will continue on refining the figures and on 2 December we should get our definitive figures on the Revenue Support Grant.
50. What is clear is that the Council will need to significantly reduce its spend and the existing range and level of services it provides and the current shape and size of the Council. This needs to focus on the next four years but as the majority of savings fall in the next two years it is essential that plans are implemented now to achieve required savings to deal with the frontloading. If we just concentrate on 2011/12 then there is a danger that the necessary preparations for further savings in 2012/13 will not be made.
51. On the basis of the current projections it is recommended that a target of £25m of savings to be achieved in the next two years be set and progressed.
52. The report of the Chief Executive on the Council organisation, which is the next item on the agenda, sets out proposals to do this.

CONSULTATION

53. For the 2010/11 budget a combination of measures were used:
 - Budget consultation questions were combined with a telephone residents' survey;
 - A budget simulator online model to gain more detailed feedback on priorities;
 - A universal workshop was held in December 2009.
54. The results of these measures were analysed and fed into the budget process to influence decisions on resource allocation. A summary of the responses was set out in the report to Full Council on 24 February 2010 when considering the budget strategy.
55. The Overview and Scrutiny Committee also play a key role in considering and scrutinising the budget and relevant meetings have been timetabled.
56. Specific consultations are being undertaken as agreed at Council on 22 September 2010.

57. A consultation workshop for stakeholder groups was held on 18 November and a budget simulator is being used to gain public feedback. These consultations would then inform a number of implementation decisions being made in February 2011 as part of the 2011/12 budget setting process.

FINANCIAL / BUDGET IMPLICATIONS

58. This report is entirely about the overall financial and budgetary position of the council and sets out the financial and budget issues that the council is now facing in the current financial year and for the future as a result of measures adopted by the coalition government, the emergency budget announced on 22 June 2010 and the Comprehensive Spending Review announced on 20 October 2010.
59. The Council had general fund balances of £7.273m at 1 April 2010. Any overspends this year will need to be funded from those balances. In addition there is an uninsured risk reserve which at 1 April 2010 stood at £4.943m to meet a range of potential liabilities and risks. As part of the budget strategy the level and need for the reserve will be reviewed.
60. The biggest impact is the setting of the public spending envelope in the Comprehensive Spending Review and the consequent significant reduction in government grants that the council will receive.
61. We will not know until 2 December 2010 what the specific grant levels will be for the Council. It is clear, however, whatever those figures are, that the Council faces a significant reduction in resources frontloaded to 2011/12 and that a substantial budget gap will need to be bridged particularly over the next two financial years. It is essential that plans are put in place early enough to deliver the required savings over the next two years. A target of £25m of achievable savings will enable this.
62. It is therefore clear that a radical change to what the council delivers and how it delivers it is required but that options for significant savings have to be implemented over the next few months.
63. There will be a significant reduction in posts as a result of the savings required. This will lead to a number of redundancies. The costs of redundancies will be netted off the gross savings and the net savings will contribute towards the savings target. Where there are pension costs involved these will be spread over more than one year and where appropriate met from savings or balances until the full year effect of savings materialise. The cost of redundancies and pension costs will be reported as part of the budget report in February.

LEGAL IMPLICATIONS

64. The council set a balanced budget and council tax levels for 2010/11 on 24 February 2010. In doing this, it agreed a budget strategy that included a range of savings that needed to be achieved and levels of overall service investment and spend that could be afforded. Since that decision the government has introduced a number of measures that will have an impact on the council's ability to deliver that overall budget framework. The council needs to consider, in the light of this and the budget monitoring position and risks highlighted on achievement of savings, further measures to ensure that it meets its statutory duties in relation to provision of services and in complying with relevant financial and budgetary duties. Members should have regard to the statutory duties (under s151 and s 114 of the Local Government Act 1972 as

amended) placed upon the Strategic Director of Resources as Chief Financial Officer in the proper administration of the financial affairs of the Council, the avoidance of a deficit budget and to prevent the Council falling into a position whereby it cannot meet its financial commitments. The Council may take decisions which are at variance with his advice, providing there are reasonable grounds to do so. However, members may expose themselves to risk if they disregard clearly expressed advice, for example as to the level of provision required for contingencies, bad debts and future liabilities.

EQUALITY AND DIVERSITY

65. The overall strategy adopted by council balanced the needs of service users, residents, council taxpayers, business, and voluntary sector against council tax increases, the level of savings to be made and the level of investment in the outcomes to be achieved through the Corporate Plan priorities.
66. The investment in services and savings proposals will directly affect different groups of people. Some impact will be felt universally but other proposals will impact differently on older people, young people and vulnerable adults. As part of the budget process an overall equalities impact assessment was undertaken which was subsequently followed up by equality impact assessments on specific savings proposals where relevant.
67. In developing the savings strategies and proposals for 2011/12 and future years specific equality impact assessments and consultations, where appropriate, will be undertaken and considered within the Budget report to Cabinet and Council in February 2011.
68. In respect of fees and charges separate consultation and equality impact assessments are being undertaken in respect of care charges and any proposals on parking will be separately assessed. The proposals in this report relate to the introduction of increases on existing fees and charges in the context of the increase in VAT, inflation and the budget position and not any structural or service changes.

OPTIONS

69. There are a number of options open to the council in relation to the strategic choices it has particularly in the level of investment, the level of capital investment, savings proposals etc.
70. At this stage this report highlights the financial position facing the Council. There is no option other than to set in place appropriate measures to ensure that a financially and legally balanced budget is achieved for 2011/12.

RISK MANAGEMENT

71. The key risks of the budget strategy relate to budget pressures being even higher than anticipated, savings and efficiencies not being achieved, proposed income levels not being achieved and inflation higher than expected. These risks are contained in the strategic risk register.
72. General Fund balances of at least £5m need to be maintained on top of earmarked reserves to provide a sustainable position which protects the financial health of the council in the medium term. Savings implementation plans have been adopted and are rigorously monitored through the Star Chamber process. Budgetary control and

reporting have been further strengthened. If savings from efficiencies and transformation are not achieved to the levels required then commensurate reductions will need to be made in other areas.

73. At this stage the key risk is not taking decisive action to deal with the overall financial position facing the Council following the Comprehensive Spending review and failing to implement measures sufficient to achieve a financially and legally balanced budget next year.

RECOMMENDATIONS

75. THAT CABINET:

- i. Agree the increase in fees and charges effective from 4 January 2011 in line with the overall framework set out in Appendix 2
- ii. Agree that immediate action is needed to set the direction and scope of the measures to be taken in addressing the financial position and that savings proposals of £25m covering the next two financial years be worked up to do this.
- iii. Note the actions taken to date to contain budget pressures in the current financial year and to re-affirm the need to minimise the overall overspend.
- iv. Note the financial position facing the Council as set out in the report and in the additional paper setting out the Revenue Support Grant announcement on 2 December which will be distributed following the announcement.
- v. Note that proposals for the achievement of the £25m target and the measures necessary to achieve a financially and legally sound budget for 2011/12 are set out in the report of the Chief Executive on the Future Shape and Direction of the Council Organisation.

76. APPENDICES ATTACHED

[APPENDIX 1](#)
[APPENDIX 2](#)

Budget Monitor to 31 October 2010.
Fees and Charges increase framework.

BACKGROUND PAPERS

- Budget Review report to Council 21 July 2010, 22 September 2010.
- 2010/11-2012/13 Budget Strategy and Council Tax Setting report to Council 24 February 2010.
- Revised Grant allocation notifications 2010/11.
- Emergency Budget announcement 22 June 2010.
- Comprehensive Spending Review 20 October 2010.

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