

COMMITTEE:	CABINET
DATE:	13th February 2003
SUBJECT:	2003/04 Budget
REPORT OF:	Director of Finance and Corporate Services
Ward(s):	All
Purpose:	To agree revenue and capital budget proposals for 2003/04 for consideration by Council on 26th February.
Contact:	Sue McHugh, Director of Finance and Corporate Services telephone 01323 415104 or internally on extension 5104.
Recommendations:	Members are asked to recommend the following budget proposals to Council:
	(i) That the General Fund Revenue Account budget requirement for 2003/04 be set at £16,054,000.
	(ii) That the General Fund Revenue Account service budgets for 2003/04 be as set out in Appendix A, incorporating the growth and savings detailed in Appendices B and C.
	(iii) That all repairs and maintenance budgets at Appendix A be ringfenced for that purpose only, with any virement requiring Cabinet approval. That under and overspends on these budgets be carried forward at year end.

	(iv) That performance against the high risk budgets listed in para 2.7 be reported separately as part of the monthly budget updates.
	(v) That all “windfall” gains arising in year as a result of increases in income or other factors should be ringfenced and transferred to the corporate contingency or Strategic Change Fund, depending on the overall budget position.
	(vi) That the Housing Revenue Account budget for 2003/04 be as set out in Appendix D, incorporating gross income of £18,507,000 and an equal amount of expenditure.
	(vii) That the capital programme for 2003/04 totalling £13,395,000, including estimated carry forward from 2002/03 of £2,960,000 be as set out in Appendix E.
	(viii) That expenditure against the approved capital programme be committed in accordance with the timetable in Appendix E, subject to the authorisation of the Director of Finance and Corporate Services depending on the progress of capital receipts.
	(ix) That Cabinet approval be required to proceed with any item within the capital programme where the actual expenditure will exceed the budget by 10% or £5,000, whichever is the greater.

1.0	<u>Introduction</u>	
1.1	This report sets out detailed budget proposals for 2003/04. It covers all aspects of income expenditure grouped according to statutory accounting requirements into:	
	- General Fund Revenue account (which covers ongoing income and expenditure relating to all services other than council housing);	
	- Housing Revenue Account (which covers ongoing income and expenditure relating to Council housing);	

	- Capital programme (investment in fixed assets).	
	A summary of the 2002/03 financial position in relation to each area is also provided.	
1.2	Cabinet received reports on the 2003/04 financial position and development of budget proposals in September and December 2002 and January 2003. These reports have explained the new approach to service and financial planning which has been adopted for 2003/04. The report to January Cabinet set out in detail all the growth and savings options identified through that process. This report sets out final proposals and takes account of feedback received from consultation, details of which are set out in section 5 and Appendices G and H.	
2.0	<u>General Fund Revenue Account</u>	
2.1	<u>Current Financial Position</u> Cabinet has received five reports on budget monitoring during the course of the current financial year. The first of these - 1st August 2002 - forecast a potential overspend at the year-end of £544,000. As a result, Cabinet agreed an action plan to bring the budget back on target which was successfully implemented over its next three meetings. The most recent report on budget monitoring - 9th January 2003 - forecast a potential overspend of £6,000. The latest forecast outturn for 2002-2003 suggests that the potential overspend may rise to £32,000. This is made up as follows:	
		<u>£'000</u>
	<u>Department</u>	<u>(Under)/Overspend</u>
	Chief Executive	14
	Finance and Corporate Services	18
	Tourism and Leisure	10
	Housing Health and Community Finance	(37)
	Planning Regeneration and Amenities	27

	Corporate costs	<u>0</u>	
		<u>32</u>	
	The predicted growth in the forecast overspend is due to a slowdown in income for land charges and printing services, both of which are demand led.		
	<p>The next series of budget monitoring meetings with managers - which is currently underway - will seek to reduce the potential overspend.</p> <p>A further report on the current year's budget will be made to Cabinet in March.</p>		
	<p>Cabinet needs to be aware that the forecast outturn figures set out above do not include any provision for Housing Benefit subsidy loss for 2001-2002. The potential for a penalty of £234,000 was reported to Cabinet on 7th November 2002. Since then officers have been working with the Council's auditors (the Audit Commission) to provide some comfort to the Department of Work and Pensions (DWP) that this was due to exceptional circumstances driven by the significant impact of the mainframe migration project.</p>		
	In his audit letter to DWP of 20 th December 2002, the auditor has stated "I am satisfied that the circumstances which prevailed at that time (system change) are isolated and are not representative of the Council's past history or current approach".		
	Cabinet will be aware that once the subsidy penalty became known officers wrote to DWP on 8 th October 2002. We have asked that DWP consider exercising any discretion it may have in finalising our subsidy claim for 2001-2002. We still await a response.		
2.2	<u>2003/04 budget proposals</u>		
	As reported to Cabinet in January, the Council must fund unavoidable cost increases totalling £2,362,000 for 2003/04. These relate to pay, contract and price inflation, insurance, treasury management, contract pressures (including the new cleansing contracts), and previously committed growth net of savings. In addition, officers have identified a further £2,104,000 of growth required to maintain current levels of service. This growth includes a further £846,000 of unavoidable items, bringing the total of unavoidable growth to £3,208,000. The unavoidable items are as follows:		
		£000	
	Pay awards	383	

	National Insurance	71		
	Pension Contributions	65		
	Insurance Premia	66		
	Other Price Inflation	70		
	New Cleansing/Recycling Contract	1,617		
	Benefits Subsidies	441		
	Concessionary Fares	67		
	Unachievable Income Targets	268		
	Other	169		
		3,217		
	The balance of the £2,104,000 growth required to maintain existing services includes significant sums to bring repairs and maintenance budgets up to an adequate level, increases in staffing to enable current workloads and service standards to be met, and amounts for ongoing investment to maintain services.			
2.3	As reported to Cabinet in January, the 2003/04 government grant allocation is £10,225,000 including £344,000 of specific grant for benefits administration costs, compared with £9,877,000, an increase of £348,000. The grant allocation of £10,225,000 includes 699,000 of "floor protection" i.e. our grant would have <i>reduced</i> by £351,000 were it not for the Government policy of providing all Councils with a minimum percentage increase in grant. The Government's assessment of the amount we need to spend under the new allocation formula (our Formula Spending Share) is £15,333,000. An assumed Council Tax charge of £181.32 provides the balance of funding required to bridge the gap between the grant allocation and the Formula Spending share.			
	Detailed budget proposals are attached at Appendix A. Overall an increase in expenditure of £2,123,000 is proposed of which £344,000 is funded from the new specific grant. There is growth of £3,496,000, less savings of £1,373,000. Growth items are listed at Appendix B and savings at Appendix C.			

	<p>A Council Tax rate of £181.32 (band D) is proposed in order to meet the budget requirement. This is an increase of £50.18 per annum. As explained above, £181.32 is the Council Tax charge which the Government assumes district councils will levy in arriving at the calculation of grant entitlement. The grant entitlement funds the difference between the amount the Government assesses that we need to spend and the assumed Council Tax income. Members have pegged the increase in Council Tax rates to this level and identified sufficient savings to achieve this.</p>	
2.4	<p>Members have prioritised the areas listed at Appendix B for growth. They include:</p>	
	<ul style="list-style-type: none"> · All of the £3,217,000 unavoidable pressures listed in paragraph 2.2. This includes the following areas which have overspent significantly in 2002/03: 	
	<ul style="list-style-type: none"> - £268,400 to address unachievable income targets across a range of services. The largest individual services affected are Coastline Caterers and Eastbourne Leisure. This growth item significantly reduces the risk of overspends occurring in these services for 2003/04 and the consequent disruption to other services arising from the need to achieve offsetting savings. 	
	<ul style="list-style-type: none"> - £371,000 for the increase in the net cost to the Council of housing and Council Tax benefits. This area has experienced large overspends in 2001/02 and 2002/03 due to an increase in benefits payments. This trend is projected to continue for 2003/04. The impact of the increase in overall Council Tax bills taking account of the charges for East Sussex County Council and the Sussex Police Authority has also been factored into the estimate as this will affect both numbers of claims and their cost. 	
	<ul style="list-style-type: none"> - £70,000 for the reduction in the level of subsidy received by Eastbourne Borough Council for identifying and dealing with incorrect benefits payments, when compared to the regime which operated up to 2001/02. Again, this is an area which has overspent during 2002/03. 	
	<ul style="list-style-type: none"> - £67,000 for the increase in cost of the concessionary fares scheme. The forecast reflects the level of take up during 2002/03, plus the impact of the extension of entitlement to free passes to men over 60 during 2003/04. 	
	<ul style="list-style-type: none"> · £10,000 for initiatives to reduce levels of homelessness and reliance on bed and breakfast accommodation. 	
	<ul style="list-style-type: none"> · £30,000 to fund additional staffing in development planning and development control to reduce the pressure of work volumes in this area. This is intended to assist with improving performance in one of the Council's key priority areas. 	
	<ul style="list-style-type: none"> · £6,000 to support work on Equalities. 	
	<ul style="list-style-type: none"> · £33,600 to assist with fundraising for the Cultural Hub. 	

	<ul style="list-style-type: none"> · £20,000 towards the cost of improved staffing requirements at the Sports Park, with the full costs being shared with the Council's partners. 	
	<ul style="list-style-type: none"> · £3,500 to provide an inflation uplift for voluntary sector grants. 	
	The total effect of these proposals is to fund all £3,217,000 of unavoidable pressures, including £846,000 identified in service and financial plans, plus £279,000 of further growth.	
2.5	<u>Funding for Other Changes</u>	
	In addition to the investment in services funded through growth, other means of delivering improvements have been achieved in the following areas:	
	<ul style="list-style-type: none"> · Within Benefits, two additional staff posts will be added to enable performance standards to be reached, funded from additional Verification Framework subsidy. An additional post dealing with new tax credits will be added, funded from additional subsidy allocation for this purpose. The additional costs of pensions credits will be funded from additional subsidy allocated for this purpose. 	
	<ul style="list-style-type: none"> · A £30,000 increase in the theatres marketing budget is covered by the net increase in the show account surplus. 	
	<ul style="list-style-type: none"> · Within Lifeline, investment in staff and equipment, plus service enhancements (ASAP Audit and Subscription, replacement of Uninterrupted Power Supply, Working Alone equipment and Telecare) have been funded from savings within the service. 	
	<ul style="list-style-type: none"> · Within Cemeteries and Crematorium the increased costs of grounds maintenance and cremator repairs have been funded from increases to fees and charges. 	
	<ul style="list-style-type: none"> · £31,500 of investment in new regeneration initiatives has been funded by re-allocating sums from other budgets. 	
2.6	Members have indicated support for savings in the areas listed at Appendix C. These include:	
	<ul style="list-style-type: none"> · Increases in fees and charges totalling £343,500. This includes increases to local land charges fees, Sovereign Centre prices, Holywell Chalet rents and off street car parking charges. 	
	<ul style="list-style-type: none"> · Efficiency improvements totalling £355,500. This includes changes to the operations and charging of catering services provided by Coastline caterers and a restructuring within the fraud team. 	

	<ul style="list-style-type: none"> £57,500 of service changes. 	
	<ul style="list-style-type: none"> £411,000 from Invest to Save Proposals as a result of increases in capital expenditure, which release revenue resources in the short term and have the potential to achieve significant ongoing revenue savings. 	
	<p>Further implications of the above savings are contained in the separate report on the confidential section of the agenda.</p>	
2.7	<p><u>Contingencies and Risks</u></p>	
	<p>The proposed level of general balances is £1 million, in line with recent years. In my view this is the appropriate level to provide cover for unforeseen events.</p>	
	<p>The budget contains a provision for contingencies of £126,000. This compares with £134,000 for 2002/03; however, the 2003/04 provision does not need to cover any uncertainty as regards pay settlements. The level of the required contingency for 2003/04 has been set taking account of an appraisal of risks in the following areas:</p>	
	<p>Coastline Caterers;</p>	
	<p>Eastbourne Leisure;</p>	
	<p>Theatres Show account;</p>	
	<p>Car Parking charges;</p>	
	<p>Development Control fee income;</p>	
	<p>Building Control fee income;</p>	
	<p>Treasury Management costs;</p>	
	<p>Land Charges fee income;</p>	

	Leisure outsourcing saving;	
	Concessionary fares costs;	
	Housing Benefit net cost;	
	Bed and breakfast net cost;	
	Employment cases net cost;	
	Lifeline partnership costs.	
	These are the areas that pose the greatest financial risk to the Council. It is therefore proposed to incorporate a specific reporting regime for these areas within the overall monthly budget update process.	
	As a result of this appraisal I am satisfied that this is the appropriate level of contingency for the Council to hold. The appraisal considers the range of outcomes for these areas (both positive and negative). In order to ensure the overall financial position is managed it is therefore proposed to ringfence “windfall” gains/underspends in these areas and others for use corporately. In the event of an overall budget problem these “windfall” gains will be added to the contingency to offset other pressures. In the absence of an overall problem, “windfall” gains will be added to the Strategic Change Fund to provide flexibility for the future.	
2.8	<u>Other cost pressures</u>	
	In order to limit the increase in Council Tax charges difficult choices have been necessary. There are many areas of potential growth that it has not been possible to fund. This will have implications for the manner and extent of service delivery in these areas during 2003/04. A full set of updated Service and Financial Plans reflecting the decisions in this report will be made available for Members so that the full implications of decisions are clear. Action to mitigate the impact on services will be taken wherever possible.	
	For example:	

	<ul style="list-style-type: none"> · A shortfall in annual repairs and maintenance budgets for Council buildings of more than £200,000 has been identified. It has not been possible to increase budgets to correct this for 2003/04. However, in the past maintenance budgets have been used to offset other pressures (including income shortfalls), which exacerbates the problems of disrepair. For 2003/04 it is proposed that these budgets should be ringfenced for repairs and maintenance and that any underspends at year end should be carried forward. This will enable planned maintenance programmes to be developed. 	
	<ul style="list-style-type: none"> · A requirement for five additional posts in Development Planning and Control was identified, including a new post for development control enforcement. Funding for one additional post in total is proposed. Whilst the additional post will help achieve improved levels of service, other actions will be necessary if the performance targets Members have set are to be achieved. A separate report on this agenda addresses current performance levels and actions to secure improvements within the revised budget. 	
	<ul style="list-style-type: none"> · One off funding for staff and materials to promote the new recycling scheme has not been agreed. A bid to the Sita Environmental Trust is being submitted to cover this. Any funding from this source will be supplemented by reprioritising the work of other Eastbourne Borough Council staff to support implementation. 	
	<ul style="list-style-type: none"> · £30,000 additional funding to increase progress towards decriminalisation of parking has not been agreed. Eastbourne Borough Council currently makes £20,000 available per year for this purpose and this will continue. East Sussex County Council will be approached for upfront funding, in the absence of which a faster implementation will not be achieved. 	
	<ul style="list-style-type: none"> · £12,000 to continue to fund the Anti Social Behaviour Officer once Government funding ends has not been agreed. Further Government funding will be sought but the post will need to end if this is not secured. 	
	<ul style="list-style-type: none"> · £15,000 to continue the Choice and Based Lettings scheme has not been agreed. Officers are exploring with Government the carry forward of resources for unavoidable costs. 	
	<ul style="list-style-type: none"> · Funding to take forward the Town Centre Regeneration scheme will be sought from commercial stakeholders. 	
	<ul style="list-style-type: none"> · Further improvements to current service levels on dog litter bins (other than those already secured through the new contract), health and safety at work enforcement and advice for businesses, enforcement and benefits take-up will need to be deferred until additional funding is identified. 	

	<p>. There is no provision for a post of Education Officer at the Towner. This was an aspiration arising from the Museums Best Value Review. The inspection assessment will reflect the fact that this has not been progressed. There is also some pressure from the Hub funding partners for a commitment to this.</p>				
	<p>. Relocation of the museums is required as part of the Cultural Hub project. A feasibility study is required as a condition of HLF funding. The application will need to be progressed without growth funding.</p>				
	<p>. Maintenance of Shinewater Park and Shinewater Skate Park will need to be funded from the existing parks budget, by diverting resources from other areas.</p>				
	<p>. Existing staff will need to be used to manage the tendering of all catering services.</p>				
2.9	<p><u>Medium Term Forecast</u></p>				
	<p>The Medium Term Financial Strategy has been updated to take account of the decisions in this report. The updated Strategy is attached at Appendix F and shows the following levels of shortfall in future years (before any further increases in Council Tax):</p>				
		2004/05	2005/06	2006/07	2007/08

		£000	£000	£000	£000
	Gap	724	1,028	1,427	1,741
	These figures do not make any allowance for further growth to fund priorities. They assume that a “floor” of 3% increases in funding continues in future years. Without such a floor the position will be much worse.				
2.10	<u>Action required to improve financial outlook</u>				
	A series of projects designed to scrutinise current ways of working and service provision are proposed for 2003/04 and reflected in the budget proposals in this report. The aim of these projects is to improve services and secure long term reductions in current expenditure to fit the outlook for resources and free up funding for new priorities.				
	The projects are:				
	<ul style="list-style-type: none"> Accommodation Strategy. The Strategy has previously been agreed by members and implementation will commence during 2003/04. The Strategy delivers a long term saving in property costs as well as significant service improvements. The financial savings will be maximised by ensuring that the benefits of new technology and flexible working are factored into the proposals. Funding has previously been identified for this project. 				
	<ul style="list-style-type: none"> E-Procurement. This has the potential to reduce current administrative processes across the Council. A project to establish the feasibility and benefits of implementation has commenced. Funding is included in the proposed capital programme at Appendix E. 				
	<ul style="list-style-type: none"> Document Image Processing. This has the potential to reduce administration and accommodation requirements. Funding is included in the proposed capital programme at Appendix E. 				
	<ul style="list-style-type: none"> Customer Relationship Management Software. As part of the Accommodation Strategy the way we deal with the public will change considerably. Customer Relationship Management will facilitate these changes. Funding is included in the proposed capital programme at Appendix E. 				
	In addition a major review of tourism expenditure is scheduled for 2003/04, under the previously agreed Best Value Programme. The structure of this review will be designed to ensure that the contribution to the corporate aims of all activities is fully explored.				

3.0	Housing Revenue Account	
3.1	<u>Current Financial Position</u>	
	Cabinet has received three reports on HRA budget monitoring during the course of the current financial year. Each of these has forecast an underspend at the end of the year, ranging between £230,000 and £300,000.	
	The principal reason for this favourable forecast is the net saving generated from the movement of capital financing charges away from the HRA. It is a net saving because an element of housing subsidy is withdrawn as a consequence.	
	In addition to this, it looks likely that there will be an underspend on repairs and maintenance. Members may wish to carry forward into 2003-2004 any such saving so that it may be applied towards meeting the decent homes standards.	
	Exceptionally, we have recently had to concede a withdrawal of housing subsidy for 2001-2002 following external audit of the final claim. It amounts to a one-off amount of £125,000 and relates to the way subsidy entitlement had been calculated on rent rebates. This is another consequence of the system changes introduced through the mainframe migration project in 2001.	
	As a consequence of this, the latest forecast outturn is for an underspend in a range between £150,000 and £200,000. Given the scale of HRA income and expenditure and the volatility of some of the items within it, this is necessarily a best estimate.	
	Recent history records that forecast outturn figures are generally prudent.	
3.2	<u>2003/04 Budget Proposals</u>	
	This will be the second year of the ten year phase of rent restructuring and the first year of the implications of Supporting People	
	Each year the Government revises the factors to determine Housing Revenue Account (HRA) Subsidy. The major areas of change are as follows :	
	<u>Notional Rent Income</u> – the amount of rent the subsidy formula assesses this authority receives. Withdrawal of subsidy in this area for 2003-2004 will be £62.91 per property and is expected to be made good by an equal rent increase for tenants.	

	<u>Management and Maintenance</u> – the Government assumes a required level of spending for each authority and allows this for subsidy entitlement. Eastbourne`s entitlement for 2003-2004 has been increased by £71.79 per property.	
	<u>Major Repairs Allowance</u> – this allowance has been increased by £44,000 and flows in and out of the resource accounting format of the HRA to resource HRA capital expenditure included in the Capital Strategy.	
	<u>Other areas</u> – changes in the level of expenditure on rent rebates and capital charges will broadly mirror the movements in subsidy levels received.	
	This authority is proposing an average rent increase of 2.62% to conform with the rent restructuring guidelines and also an increase in garage rents of 2.6%.	
	An increase of 2.4% in service charges will be made on the determination and implementation of the Supporting People financial criteria.	
	A separate report on this agenda provides more detail of proposed rents. The 2003-2004 HRA budget is shown at Appendix D.	

4.0	<u>Capital Programme</u>	
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4.1	<u>Current Financial Position</u>	
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	Expenditure	Revised Budget 2002/2003	Forecast Outturn	Carry Forward
		£'000	£'000	£'000
	Housing Revenue Account	4,880	4,280	600
	Housing General Fund	2,581	1,921	660

	Theatre/Conferences Facilities	1,618	308	1,310
	Leisure and Recreation	547	307	240
	Disabled Access	150	0	150
	Other Major Works	245	245	0
	Office Accommodation	93	93	0
	E-Government	200	200	0
	CAPS/Other	84	84	0
	Coast Protection	72	72	0
	Feasibility Studies	30	30	0
		10,500	7,540	2,960
	The revised budget in the preceding table incorporates brought forward schemes from 2001/2002 and excludes those schemes already deferred to 2003/2004 as a result of the rescheduling of the disposal of assets. (Cabinet 5th September).			
	<u>HRA Major Repairs Allowance/Revenue Contributions</u>			
	Expenditure on the current replacement windows contract is dependent upon the progress of the works. Current indications are that slippage over the whole HRA programme could be £600,000.			
	<u>Housing General Fund Schemes/Private Section Grants</u>			

	<p>Demand has contained to be strong for renovation grants throughout 2002/2003. Additional expenditure will be resourced from repaid grants and underspending from other areas of the Housing General Fund budget.</p>		
	<p><u>General Fund Capital Expenditure</u></p>		
	<p>The delivery of the original programme was dependent upon the generation of capital receipts through the disposal of assets. Although some schemes have been able to proceed (mainly from the urgent works budget) the majority will now occur in 2003/2004 when resources are scheduled to be received.</p>		
	<p>There is no loss of resources as a consequence of schemes being deferred to 2003/2004.</p>		
4.2	<p><u>2003/04 Proposals</u></p>		
	<p>Cabinet agreed an updated 5 year Capital Strategy at its meeting on 1st August. The proposed programme is based on that Strategy, but includes a number of additional items identified through the service and financial planning process.</p>		
	<p>The overall programme, including schemes carried forward from 2002/03 is as follows:</p>		
		£000	
	Leisure Services	408	
	Cultural Services	2,047	
	Council Housing	4,933	
	Other Housing	3,622	
	Invest to save schemes	1,615	
	Other	770	
		13,395	

	The resources to fund this programme are:		
		£000	
	Basic Credit Approvals	1,803	
	Major Repairs Allowance	2,470	
	HRA Revenue	1,350	
	Allotments s.106	163	
	Supplementary Credit Approval	30	
	Capital Grants	465	
	Ad hoc land contributions to affordable housing	700	
	s.106 Housing Contributions	940	
	Capital Receipts	5,474	
		13,395	
	<p>All of the above resources are confirmed other than the capital receipts funding. The confidential report on this agenda provides details of asset disposals required to achieve this level of funding. The estimated sale proceeds of the assets identified exceeds that required to fund the programme by some £981,000. Taking account of the progress to date with these disposals it is felt that this provides a prudent provision against delays or other problems with realising receipts. The profile at Appendix E reflects this analysis and also shows the expected date when expenditure can be committed in-year. An officer working group to manage the disposals process is being established (involving Estates, Legal Services and Planning) and progress will be reported monthly as part of budget updates.</p>		

5.0	<u>Consultation</u>		
5.1	Cabinet has been aware of the likely implications for Council Tax bills of the new cleansing contract for some time and this has featured heavily in the reports and public statements regarding the new contract. Members have taken the view that it was not appropriate to consult with the public on <i>whether</i> to introduce recycling. The recycling targets are a Government requirement and the Council is required to work towards them. However, the Council has sought the public's views on how the new contracts should be paid for. All households were sent a Christmas card with information about the new contracts. This card invited members of the public to submit views on whether other services should be cut or Council Tax bills increased to pay for the new contracts. This was supplemented with a telephone survey conducted by the Communications team inviting views on this question.		
	The written responses received are listed at Appendix H. The results of the telephone survey were as follows:		
	In response to the question "to pay for the new scheme we anticipate a band D property seeing an increase of about 88p per week in the Council Tax. Do you consider this a reasonable increase?"		
	40 said "Yes"	60%	
	17 said "No"	26%	
	9 did not know	14%	
5.2	27 representatives of business and community organisations were sent details of the budget options as set out in the report to Cabinet on 9 th January and were invited to attend a consultation briefing or submit written views. The minutes of the meeting are attached at Appendix G. One written response was received from the Compton Estate Office which was sympathetic to the pressures the Council faces.		
6.0	<u>Implications</u>		
6.1	The implications of the budget proposals for services are explained throughout the report. The approach taken to service and financial planning for 2003/04 has aimed to ensure plans and targets are matched with an appropriate level of sources, including staff time.		

7.0	<u>Summary</u>	
7.1	The report sets out detailed budget proposals for 2003/04.	
<p>Sue McHugh</p> <p>Director of Finance and Corporate Services</p>		
<p>Background Papers:</p> <p>The Background Papers used in compiling this report were as follows:</p> <p>Cabinet 9th January 2003</p> <p>Cabinet 5th December 2002</p> <p>Cabinet 5th September 2002</p> <p>Scrutiny Committee 9th December 2002</p> <p>To inspect or obtain copies of background papers please refer to the contact officer listed above.</p>		
OpenlinkCFO/2003-04 budget Cabinet 030213#2		