

North Tyneside Council
Report to Cabinet
Date: 29 January 2024

Title: 2024–2028 Financial Planning and Budget Process – Cabinet’s Updated Budget Proposals

Portfolio(s):	Elected Mayor	Cabinet Member(s):	Dame Norma Redfearn DBE
	Deputy Mayor		Councillor Carl Johnson
	Finance and Resources		Councillor Anthony McMullen
	Housing		Cllr John Harrison

Report from Service Area:	Senior Leadership Team	
Responsible Officer:	Jon Ritchie, Director of Resources (Chief Finance Officer)	Tel: (0191) 643 5701
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Wards affected:	All	

PART 1

1.1 Executive Summary:

- 1.1.1 This report represents a key milestone in the development of the 2024/25 Budget and 2024–2028 Medium-Term Financial Plan (MTFP) as it sets out Cabinet’s Budget proposals for the next financial year and beyond. The Our North Tyneside Plan remains the delivery focus for the Mayor and Cabinet, and

the Budget is driven by the Authority's key priorities that make up the Plan – a thriving, secure, family friendly, caring and green North Tyneside. Despite the economic challenges facing the country and the local government sector, the Authority continues to be ambitious to ensure anyone who needs support can access it, to continue to help the most vulnerable members of the community and to continue investment in all parts of the Borough.

- 1.1.2 Local government finance continues to be challenging. However, the Mayor and Cabinet have worked with the Senior Leadership Team over a number of years to maintain a degree of financial stability. Global issues associated with war in Ukraine combined with economic fragility and uncertainty post-pandemic and post-Brexit have manifested themselves locally. These have resulted in much higher than forecast levels of inflation, supply chain disruption and significant labour market pressures as well as increased demand for our services. The Mayor, Cabinet and Elected Members have seen each of these have an impact across the Authority's financial planning, as can be seen from the November 2023 Performance and Financial report (discussed at Cabinet on 22 January 2024) where the current General Fund pressure forecast to the end of March 2024 is in the region of £8.622m.
- 1.1.3 Since May, the Senior Leadership Team has been focused on delivering a programme of activity to tackle the current in-year pressure and to balance the Medium-Term Financial Plan over the next 4 years to 2027/28. This approach has focused on those projects identified as requiring maximum innovation and involving significant financial values. This is not purely a financial exercise; the programme of activity needs to be understandable and relatable for the wider organisation, Mayor, Elected Members, and the taxpayers and businesses of North Tyneside.
- 1.1.4 The Budget and Medium-Term Financial Plan (MTFP) position has been updated to include the impact of the Provisional Local Government Settlement (the Settlement) for 2024/25, which was announced on 18 December 2023. Details of the Settlement are included in Annex, Section 5.
- 1.1.5 The Settlement confirms that Core Spending Power (CSP) for local authorities will increase nationally by 6.5% in cash terms for 2024/25. However, this is predicated on each Authority implementing the maximum allowed Council Tax increase, which in the case of North Tyneside is 4.99%, comprising an increase of 2.99% for general Council Tax and a 2% increase for the Adult Social Care Precept. Nationally, the assumed rise in Council Tax accounts for 54% of the increase in CSP.

- 1.1.6 The Mayor and Cabinet's Budget proposals therefore include for consideration an increase of 2.99% for general Council Tax and 2% for the Adult Social Care Precept in line with the Government's assumptions. Cabinet will be aware that the current level of additional support to residents to pay Council Tax is maintained at £1.520m, which is on top of the statutory Local Council Tax Support scheme (which has a value of circa £16m).
- 1.1.7 In its report of 27 November 2023, Cabinet set out the estimates for proposed spending and resource plans for the Housing Revenue Account (HRA), including the proposed changes to rents and service charges, and the associated Investment Plan for the period 2024 to 2028.
- 1.1.8 The proposed spending plans have been updated to reflect the 2023/24 in-year monitoring position and Cabinet is now formally asked to approve the proposed spending and resource plans for the HRA revenue budget for 2024/25 and the HRA Investment Plan. This includes a proposed 7.7% rent increase from April 2024 in line with Government policy.

1.2 Recommendation(s):

It is recommended that Cabinet:

- a) agree the key principles being adopted in preparing the Medium-Term Financial Plan, which is the Annex to this report, for the Authority, subject to an annual review;
- b) consider and agree proposals for the estimates of amounts for the 2024/25 setting of the Council Tax requirement, including the General Fund Revenue Budget, thereby calculating the proposed level of Council Tax to be recommended to full Council for its meeting on 15 February 2024, in accordance with the Authority's Constitution and Budget and Policy Framework Procedure Rules;
- c) Request the Chief Finance Officer to prepare the appropriate Council Tax requirement and Budget Resolution document for full Council's consideration at its meeting on 16 February 2023;
- d) consider and agree proposals for the 2024-2029 Investment Plan (Appendix D (i)), including the Capital Investment Strategy (Appendix D (iv)) and Prudential Indicators for 2024-2029 (Appendix D (iii)), calculated in accordance with the Chartered Institute of Public Finance

and Accountancy's (CIPFA's) Prudential Framework and the proposed Minimum Revenue Provision (MRP) Policy in line with capital finance regulations, and note that these will be submitted to full Council for its meeting on 15 February 2024;

- e) Consider and agree proposals for the flexible use of capital receipts to support investment in transformational projects linked to the Authorities Medium-Term Financial Plan and note this will be submitted to full Council for its meeting on 15 February 2024;
- f) note that all schemes within the 2024-2029 Investment Plan will be kept under corporate review by the Investment Programme Board;
- g) consider and agree proposals for the Treasury Management Statement, Annual Investment Strategy for 2024/25 and Treasury Management Practices (Appendix C & D of this report) and note these will be submitted to full Council for its meeting on 15 February 2024;
- h) note the outcomes from the engagement process on the Budget proposals (Appendix F);
- i) note the formal Reserves and Balances Policy for the Authority, subject to review at least annually (Appendix H of this report);
- j) Note the key aspects of the 2024/25 Provisional Local Government Finance Settlement announced on 18 December 2023 and how these have been incorporated into the Medium-Term Financial Plan of the Authority. In addition, Cabinet should note the outstanding information required to allow the Elected Mayor and Cabinet to finalise the proposals;
- k) Note the medium-term financial challenges and financial risks facing the Authority and agree to address these issues as part of developing the Medium-Term Financial Plan for the Authority and progressing the agreed project workstreams, with progress reported to Cabinet as part of the regular Performance and Financial Management Reporting in order to deliver continued financial stability and prudent management of its financial resources;
- l) Note the conclusions of the Overview, Scrutiny Co-ordination and Finance Committee's review of the 2024/25 initial Budget proposals (Appendix I) and note any impact the recommendations may have on the General Fund Budget proposals and Housing Revenue Account and

note that any recommendations of the Overview, Scrutiny Co-ordination and Finance Committee in relation to Cabinet's final Budget proposals will be considered by Cabinet on 5 February 2024;

- m) note the Provisional Statement by the Chief Finance Officer (Section 11 of the Annex to this report);
- n) authorise the Mayor to make any final amendments to Cabinet's proposals in relation to any outstanding information to enable due consideration to be given to the final level of Council Tax that Cabinet proposes to full Council for approval for 2024/25;
- o) consider and agree the final proposals in relation to the 2024/25 Housing Revenue Account Budget and associated Business Plan;
- p) increase individual housing rents by 7.7% as outlined in Annex 1 HRA to this report, in line with the Government's policy for social rent which involves increasing rents by the Consumer Price Index (CPI) for September + 1%;
- q) consider and agree the proposed changes to service charges which are outlined within the report, which also includes protection for existing tenants to limit any increases in line with the rent increase; and
- r) increase garage rents for 2024/25 by 7.7% in line with the rent increases as per Section 1.7 of this report.

1.3 Forward Plan:

Twenty-eight days' notice of this report has been given and it first appeared on the Forward Plan that was published on 13 October 2023.

1.4 Council Plan and Policy Framework

- 1.4.1 The Budget and Policy Framework Procedure Rules are set out in Part 4.7 of the Authority's Constitution. The Budget is guided by paragraph 4.7.3, covering the process for the preparation, consideration and final approval of the Authority's Council Tax requirement and Council Tax level. The statutory and constitutional requirements for preparing, considering, and approving these issues drive the timetable for the financial planning and Council Tax-setting process of the Authority.

1.4.2 The Financial Planning and Budget process is a fundamental part of the overall governance and assurance framework of the Authority. This in turn provides assurance that is considered as part of preparing the Annual Governance Statement each year.

1.4.3 The Budget proposals have also been presented to the Overview and Scrutiny Co-ordination and Finance Committee (OSC&FC) during the Budget-setting process. The priorities in the 2021-2025 Our North Tyneside Plan provide the strategic framework within which Budget resources are allocated.

1.5 Information:

1.5.1 Background

1.5.2 Understanding the context in which any budget is set is critical, but this is even more relevant now. In many ways, 2024/25 represents the first post-covid budget, with the temporary funding to support local authorities through the pandemic now ended and activity levels beginning to stabilise. However, at the same time, wider economic factors have come into play, manifesting themselves in the cost-of-living crisis for residents, business and the wider public sector.

1.5.3 Local authorities across the country have experienced significant financial uncertainty for many years, but since 2018 there have been several local authorities who have issued notices under section 114 of the Local Government Finance Act 1988 (section 114 Notice) which is effectively a notice confirming that an authority is unable to meet its expected financial obligations. The reasons for the section 114 notices issued to date vary between each affected authority, but is a clear indication that the current funding levels in the sector have weakened financial resilience and some authorities have struggled to meet increased levels of demand within their current financial and operational arrangements.

1.5.4 The national and international economic position must also be recognised. As well as the increased levels of older people generally, there is a change to the proportion of over-50 year olds in work, reducing the levels of those who are economically active. Despite innovation and changing business processes, productivity in the economy has been weak in the past 10-15 years, undoubtedly impacted by the events such as the global banking crisis and the pandemic. More recently, rapidly rising inflation and the consequential increase in interest rates, following a prolonged period of historically low rates, are impacting on growth in the economy. However, there remain areas of

economic resilience, with continued level of capital investment in many sectors.

1.5.5 Locally, this presents the Authority with challenges, which also change at pace. Since the budget for 2023/24 was set on 16 February 2023, increased demand and changing levels of risk have impacted on activity and budgets. This is covered in detail in the latest Performance and Finance report reported to Cabinet on 22 January 2024, but include:

- Increased levels of vulnerable children, including those accessing high needs support;
- National pressures on the cost of external provision for both children's and adult social care;
- Increasing food inflation and reducing numbers of schools buying services from the Authority, linked in part to academisation;
- Continued inflationary pressures, impacting on general costs but also contractual uplifts, for example waste and PFI schemes; and
- Recruitment and retention challenges, especially in certain shortage areas such as social care and lawyers.

1.5.6 In response to this, the Authority has continued to evolve and enhance its reporting mechanisms. 2023/24 has seen a new approach to the bi-monthly reporting to Cabinet and OSC&FC. This has focused more on service activity levels that drive the finances, rather than just the financial impacts, giving a much more informed and balanced set of reports to Members. It is also driving the revised approach to the Authority's financial planning and the development of the MTFP.

1.5.7 Despite these challenges, Cabinet is preparing its budget and MTFP proposals from a position of strength. The bi-monthly Performance and Finance reports set out some of the key achievements in year, demonstrating the support the Authority gives to its residents, business and visitors. The achievements set out in those reports, and summarised in this section, are not exhaustive but include:

- 58% reduction in carbon emissions across Authority service operations, ensuring that the Authority is on track against its commitment to become carbon net-zero by 2030;
- The ambition to deliver 5,000 Affordable Homes is progressing well with 2,348 homes delivered at the end of quarter two;
- The Ambition for North Tyneside Programme is progressing with regeneration projects in all four areas of the borough;

- Almost £17m has been invested in delivering planned improvement works to maintain homes to the decent homes standard including kitchen and bathroom replacements, roof replacements, redecoration works, fencing replacements, heating replacement works;
- Almost £12m of transport improvement works have been delivered including integrated transport improvements including the North Shields Transport Hub which was opened on the 2 September 2023;
- Work continues to progress on the resurfacing programme, flood alleviation measures and on major highways improvement schemes such as the Seafront Sustainable Cycle Route, Stephenson Street junction upgrade and the next phase of the Routes to Metro Project; and
- Council Tax and Business Rates collection remains strong and compares well with national performance, ensuring that the Authority has the resources required to deliver essential services.

1.5.8 However, the regular monitoring reports also highlight the on-going financial challenge. Without further intervention, there is a current forecast overspend of £8.622m for 2023/24 which, without further improvement, would require some use of strategic reserves. Whilst this is the intended reason for holding reserves, their usage cannot continue indefinitely. In response to this, Cabinet continues to focus on a realistic programme of replenishment of reserves over the period of the MTFP.

1.5.9 In light of these challenges facing the sector, prioritising service levels and budgets is critical, which need to focus on the vulnerable and those impacted most by the cost of living crisis.

1.6 General Fund Medium-Term Financial Plan

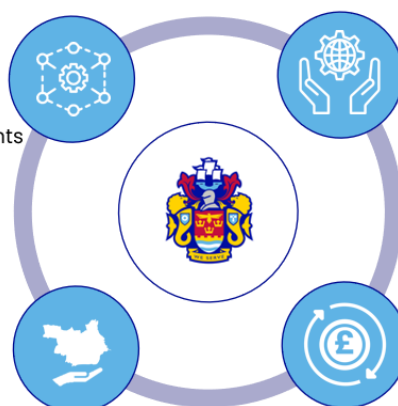
1.6.1 The overarching principles and considerations for the Authority's approach towards medium-term financial planning are outlined within the Financial Strategy, summarised in the diagram below.

Strategic Alignment

- Driven by Our North Tyneside Plan
- 4-year balanced position (MTFP)
- Align revenue and capital plans
- Consider whole life costs of decisions
- Maximise direct service delivery to residents

Resilience

- Ensure sufficiency of reserves & balances
- Address key risks without impacting on Our North Tyneside Plan delivery



Governance

- Evidence led and benefit measurement
- Deliver value for money in everything we do
- Maximise social value
- Lawful decision making

Sustainability

- Set a sustainable Council Tax in line with Government assumptions
- Generate income to support service delivery
- Maximising external funding
- Balanced treasury management

- 1.6.2 The MTFP, as set out to Council in February 2023, identified that the Authority, in common with other upper tier local authorities, needed to address a material budget shortfall in 2024/25 and beyond.
- 1.6.3 At the Council meeting in February 2023, the MTFP for 2024/25 to 2026/27 set out a funding gap of £35.110m over the 4-year period, with a gap of £7.575m for 2024/25. The gap in the February Council report for 2024/25 included the future years impact of the 2023/24 increase in Council Tax (2.99%) and Adult Social Care Precept (2%), which were agreed at that meeting.
- 1.6.4 Cabinet's Initial Budget Proposals (27 November 2023) outlined that had new pressures not arisen, many of which are outside the control of the Authority, the residual MTFP gap for 2024/25 would have reduced from £7.575m to £2.265m. This would have been a manageable gap to address in the current budget round, confirming that the robust approach to financial planning in North Tyneside was serving its intended purpose.
- 1.6.5 The November 2023 Performance and Financial Management Report, presented to Cabinet on 22 January 2024, shows that without mitigation and management actions, the forecast pressure to the end of March 2024 is expected to be in the region of £8.622m. Whilst this represents an improvement from the position when Cabinet's Initial Budget Proposals were drafted, it confirms the Authority continues to experience significant challenges which require addressing in the Authority's 2024/25 Budget and MTFP.
- 1.6.6 As part of the Authority's approach to setting a balanced budget for 2024/25 and a 4-year MTFP for 2024-2028, thirteen project areas have been established to tackle the highest pressures facing the Authority, identified within the Performance and Financial Management reports, and to explore areas of opportunity to be more efficient or maximise resources. Since May, the Senior Leadership Team has been working to develop those projects with regular updates being received by members of Cabinet at Lead Member Briefings. This approach is also being incorporated into the in-year Performance and Finance reports to Cabinet and OSC&FC, recognising that service activity is driving the financial position of the Authority.
- 1.6.7 Cabinet's Initial Budget Proposals confirmed that these projects had identified almost £22m of cost pressures for 2024/25, with £10m of proposed savings, resulting in a projected net impact of £12.209m for inclusion within the 2024/25 Budget. Full details of all the projects are included within section 6 of the MTFP appended to this report, however table 1 below provides an overview of the

position by project where there is a direct financial impact on the Authority in 2024/25.

Table 1: Projects Estimated Financial Impact on 2024/25

Ref	Project	Growth £m	Savings £m	Net Impact £m
P04	Inclusive Education / SEND	1.291	0	1.291
P05	Ambition for Education	0.151	0	0.151
P06	Home to School Transport	1.500	0	1.500
P07	Handling Childrens Finance	6.433	(0.981)	5.452
P08	Climate and Waste	0	(0.700)	(0.700)
P09	Great Landlord and Specialist Housing	0.050	(0.270)	(0.220)
P10	Health and Social Care	8.074	(4.650)	3.424
P11	Financial Management	2.948	(2.700)	0.248
P13	Services to Schools	1.485	(0.422)	1.063
Total Estimated Financial Impact (24/25)		21.932	(9.723)	12.209

1.6.8 Cabinet’s Initial Budget Proposals reflected a number of assumptions relating to government grant funding, in particular those funding elements that are influenced by the Consumer Prices Index (CPI). It was estimated that £4.942m could be received, which reduced the 2024/25 funding gap to £9.532m as shown in Table 2 below:

Table 2: Projected Funding Gap (27 November 2023)

	£m
Net Gap for 2024/25	2.265
Estimated net financial impact of Projects	12.209
Additional Government Funding assumptions	(4.942)
2024/25 Revised Gap – Cabinet’s Initial Budget Proposals	9.532

1.6.9 Cabinet’s Initial Budget Proposals outlined the impact of increasing Council Tax in line with the Government’s assumptions, which are assumed as part of calculating individual authorities’ Core Spending Power. This was expected to generate an additional £5.865m of funding in 2024/25, reducing the residual gap to £3.667m as shown in Table 3 below:

Table 3: Projected Residual Funding Gap (27 November 2023)

	£m
Projected Funding Gap (Table 2)	9.532
2.99% Council Tax	(3.513)
2.00% Adult Social Care Precept	(2.352)
2024/25 Residual Gap – Cabinet’s Initial Budget Proposals	3.667

1.6.10 As stated within Cabinet’s Initial Budget Proposals, officers have continued to refine the key assumptions and projections to reflect additional announcements, including the impact of the Provisional Local Government Finance Settlement, and any significant emerging changes which are considered to have an impact on 2024/25, in order to achieve a balanced position.

Impact of the Provisional Local Government Finance Settlement

1.6.11 Since Cabinet’s Initial Budget Proposals were set out in November, the Settlement was announced on 18 December 2023. In headline terms, the Settlement recognises the impacts that are currently being faced by local authorities in 2023/24, with increases to Core Spending Power (CSP) nationally of 6.5% for next year, underpinned by the Government’s assumption of a 4.99% increase to Council Tax.

1.6.12 For North Tyneside, the increase in CSP is 6.58%, which represents an increase in cash terms of £14.638m. Cabinet should note that on a per dwelling basis, CSP for 2024/25 equates to £2,338, which is £143 lower than the North East average and £179 below the England average. The key changes from 2023/24 are set out in Table 4 below.

Table 4: Core Spending Power for North Tyneside Council in the Settlement

Change in Core Spending Power North Tyneside	23/24	24/25	Change		Proportion of CSP Increase %
	£m	£m	£m	%	
Settlement Funding Assessment	63.393	66.565	3.172	5.00%	21.67%
Compensation for under-indexing the Business Rates Multiplier	8.536	10.009	1.474	17.26%	10.07%
Council Tax	116.052	123.107	7.055	6.08%	48.20%
Improved Better Care Fund	9.579	9.579	0.000	0.00%	0.00%
New Homes Bonus	0.625	0.663	0.037	5.96%	0.25%
Social Care Grant	17.005	20.127	3.122	18.36%	21.33%
ASC Market Sustainability and Improvement Fund	2.414	4.511	2.097	86.83%	14.32%
ASC Discharge Fund	1.343	2.238	0.895	66.67%	6.12%
Services Grant	1.954	0.307	(1.646)	-84.26%	-11.25%
Grants rolled in (MSIF, Council Tax Family Annexe, Local Council Tax Support Administration)	1.568	0.000	(1.568)	-100.00%	-10.71%
Core Spending Power	222.468	237.106	14.638	6.58%	100.00%

1.6.13 The majority of items in the 2024/25 Settlement had already been announced in the Autumn Statement (22 November 2023) or Policy Statement (5 December 2023), however the Settlement has helped to confirm the value and/or allocation basis for a number of items. Whilst the majority of items were consistent with assumptions used to develop Cabinet's Initial Budget Proposals the key differences included:

- The significant reduction to the Services Grant, which nationally has reduced from £483m to £77m in order to fund other policy priorities. This has resulted in a reduction of funding of £1.657m for North Tyneside;
- An extension of flexibility around the use of capital receipts to support transformation projects, which will continue until 2029/30 having been expected to end. This has allowed the Authority greater certainty to incorporate this flexibility into the financial plans for 2024/25 and options to explore greater usage throughout the MTFP, subject to successful delivery in 2024/25;
- A lack of clarity regarding the future of the Household Support Fund, which for North Tyneside amounted to £3.2m in 2023/24. Whilst no funding was announced within the Settlement, the sector continues to lobby to reiterate the importance of this funding to vulnerable residents.

1.6.14 Cabinet should note that the calculation of CSP for the Authority includes an assumed £7m increase (6%) in the resources from Council Tax, which is made

up of an assumed 4.99% increase plus the Government's estimation around growth in the Council Tax Base.

- 1.6.15 Cabinet will be aware that the general move towards raising income locally places additional burden on those residents not in receipt of Local Council Tax Support, either as part of the statutory scheme or the additional support put in place locally. Whilst this remains a concern, the Authority must reflect the Government's assumptions in its financial planning.
- 1.6.16 Cabinet will be aware of the statutory and additional local support that is in place in North Tyneside to assist residents with their Council Tax bills. In summary, it is proposed to retain the current level of support through both the statutory Local Council Tax Support Scheme, which gives up to 85% discount for eligible working age claimants (eligible pensionable age claimants can claim up to 100% of their bill). In addition, there is a local scheme where up to £150 per eligible working age claimant is available, at a cost of £1.5m annually. For a working age couple in a Band A property, this would see their annual bill reduced to £72 per annum (£16.50 for a single person).

Changes Since Cabinet's Initial Budget Proposals

- 1.6.17 Table 5 below summarises the changes since Cabinet's Initial Budget Proposals were developed in November 2023, which confirms that the Authority is now able to achieve a balanced position for 2024/25, provided the Authority increases Council Tax in line with the Government's assumptions.

Table 5: Progress Since Cabinet's Initial Budget Proposals

	£m
Residual Gap as at November 2023	3.667
Changes Following Autumn Statement	1.674
Changes from the Provisional Settlement	1.977
Finalising Council Tax Base	(1.779)
Completion of NNDR1	(2.704)
Additional Service Pressures	0.076
Revised Gap Post Settlement	2.911
Flexible Use of Capital Receipts to Support Transformation	(1.580)
Adjustment to Replenishment of Strategic Reserve	(1.331)
2024/25 Revised Gap	0.000

- 1.6.18 The changes following the Autumn Statement relates to the proposed increase in the National Minimum Wage, which is projected to have an impact upon the payments the Authority make for services in a number of areas, particular around Adults Social Care. The Authority had assumed an uplift from the 2023/24 hourly rate of £10.42 to £11.08, but the Autumn Statement increased this to £11.44. Whilst increases in the rate is welcomed for lower paid workers, this unfunded by Government, so must be addressed from local resources. This is estimated to amount to an additional £1.674m compared to the November report assumptions, relating mostly to home care and care home staff employed in the Authority's supply chain.
- 1.6.19 The Provisional Settlement also introduced additional pressures for the Authority which have been reflected in the revised funding projections, amounting to £1.977m. This is primarily due to the reductions in the Services Grant of £1.657m.
- 1.6.20 However, in finalising the Council Tax Base and updating Business Rates projections to reflect the latest information and the Government's new policy of splitting the multiplier in two (a standard multiplier and a small business multiplier), this has introduced additional income of £4.483m in total, helping to mitigate these additional pressures.
- 1.6.21 To achieve a balanced position it is proposed to bridge the remaining gap of £2.911m through the following measures:
- £1.580m through the flexible use of capital receipts to fund some of the investment in the Authority's transformation activity within the agreed MTFP projects. Further details are provided in Appendix D(v);
 - £1.331m through the deferral of the replenishment of the Strategic Reserve, phasing this over the remaining MTFP term. This means the Authority would add £1.169m to the Strategic Reserve in 2024/25 rather than the £2.500m assumed within Cabinet's Initial Budget Proposals.

2024–2028 General Fund Medium–Term Financial Plan Revised Estimates

- 1.6.22 In addition to refreshing the assumptions for 2024/25 arising from the Provisional Local Government Settlement, the medium–term projections have also been updated to reflect the recent announcements, as well as the updated Council Tax and Business Rate positions. This has helped to reduce the projected funding gap from the £49.990m outlined within Cabinet's Initial Budget Proposals to £32.712m summarised in Table 6 and further details are included within the Annex to this report.

1.6.23 Table 6 confirms that over the MTFP period, the Authority has identified pressures exceeding £101m and the work undertaken to date has identified savings amounting to £35m and expected additional resources of £33m reflecting the latest information around Government funding and reflecting the proposed increase to Council Tax in 24/25 in line with the Government's assumptions. As outlined earlier in the report, the Authority will continue to develop each of the project areas to refine the underlying assumptions and identify opportunities to deliver further savings and efficiencies.

1.6.24 As outlined within the report, the ongoing uncertainty continues to make financial planning extremely challenging and requires the Authority to be flexible and adaptable to the changing financial landscape. Officers will continue to monitor economic and market updates, and where necessary will apply these to any assumptions currently estimated within the Authority's MTFP.

Table 6: General Fund MTFP Summary

	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
Identified Growth	15.387	12.260	16.453	10.245
Identified Savings	(12.432)	(0.402)	(3.184)	(2.500)
MTFP Projects - Estimated Growth	21.932	7.951	7.486	9.584
MTFP Projects - Estimated Savings	(9.723)	(3.416)	(2.662)	(1.119)
Government Funding	(9.209)	(2.320)	2.015	0.603
Council Tax	(5.955)	(6.025)	(6.094)	(6.163)
In-year gap	0.000	8.048	14.014	10.650
Cumulative gap	0.000	8.048	22.062	32.712

Review of General Fund Reserves

1.6.25 The Authority maintains a level of reserves to plan for and manage financial risk. As Cabinet will already be aware, it is important to remember that reserves can only be used once, and that they are maintained to provide a degree of financial resilience and flexibility for the Borough.

1.6.26 Reserves balances have fallen from 2022/23 primarily due to the overspend of £6.081m and the use of the Strategic Reserve to balance the General Fund in that financial year. The Authority continues to have planned use of earmarked reserves, and this will continue in the current financial year and across the MTFP. Cabinet will be aware that this unplanned use of reserves meant that

the Strategic Reserve balance is now below the £10m minimum as set out in the Reserves and Balances policy. The MTFP set by full Council last year included plans to replenish the Strategic Reserve to a level above that in the Policy. However, due to additional pressures identified earlier in this report the initial review undertaken by management set out to phase the replenishment of the Strategic Reserve throughout the MTFP term. General Fund reserves balances are forecast to fall to £37.349m by the end of 2027/28. This assumes no utilisation of the Strategic Reserve to underwrite revenue budget pressures over the MTFP.

1.6.27 The Authority bought forward General Fund reserves balances of £59.596m into 2023/24, based on the latest forecast of planned usage, it is anticipated £18.271m will be drawn down in 2023/24 to support service delivery. This would result in a 2024/25 balance bought forward for reserves of £41.325m. The planned usage does not incorporate the potential requirement of the strategic reserves to support the revenue budget pressure being forecast of £8.622m for 2023/24 as reported in the Financial Management report presented to Cabinet on 22 January 2024.

1.6.28 Whilst there is still a significant level of uncertainty, the Authority will continue to deliver best practice as would be expected. That means there is a refreshed 4-year MTFP for both the General Fund and HRA, alongside a 5-year Capital Investment Programme. Those financial plans have been based on a benchmarked set of assumptions which have included information from HM Treasury, the Office of National Statistics, and the Office for Budget Responsibility, CIPFA, dialogue with the Society of Municipal Treasurers, as well as the local Treasurers across the "LA7" and Association of North East Councils (ANEC) areas. The prudent use of reserves forms a vital part of this financial planning.

1.7 Housing Revenue Account

1.7.1 Financial Planning for the Housing Revenue Account (HRA), as with the General Fund, is driven by the Our North Tyneside Plan vision and priorities. The HRA will set a budget and updated four-year, MTFP supported by the updated 30-year HRA Business Plan.

1.7.2 The Authority, in line with most Local Authority Registered Providers, follows the Government's social housing rent policy. In recent years, the increase has been calculated at the CPI rate, as at September, plus 1%. In response to the level of rent being set, Cabinet will recall that a £3m fund was created to

support a range of tenancy sustainment measures over the 3-year period from 2023/24.

- 1.7.3 At September 2023, the CPI rate of inflation was 6.7%, so applying the standard policy would lead to a proposed rent increase of 7.7% which has been factored in to the updated HRA Business Plan.
- 1.7.4 The HRA continues to face a range of cost and supply pressures. Some of the main pressures are:
- Uncertainty over pay awards, for 2023/24 and future years;
 - The outcome of the Craft Workers pay review;
 - The implications of the Grenfell Disaster which culminated in the passing of the Building Safety Act in 2022, placing additional responsibilities on Landlords e.g. ensuring carbon monoxide detectors in all properties, and increased level of electrical inspection;
 - Supply chain difficulties sourcing certain materials and services, which adds to cost pressures and uncertainty; and
 - Increased sub-contractor costs as they face many of the same issues in their supply chains and resourcing plans.
- 1.7.5 All of these issues have been factored into the HRA Business Plan, along with the current assumptions on the proposed rent increase, with the aim of ensuring that the 30-year HRA Business Plan can be balanced, whilst still meeting all the Mayor and Cabinet's key objectives. These include maintaining the existing stock, meeting increased Affordable Homes ambitions and taking steps to continue to respond to the Authority's Climate Change Emergency plans, by funding increased sustainability measures. In addition, where possible, continuing to address the decarbonisation agenda as part of the Authority's Carbon Net-Zero 2030 Action Plan.
- 1.7.7 As part of the ongoing review and development of the HRA Business Plan a range of areas continue to be explored to help balance the HRA in response to additional pressure and uncertainty and help to provide resources to move towards meeting Cabinet and tenants' ambitions. These involve the following areas:
- a) An ongoing review of bad debt provisions and the associated assumptions;
 - b) A review of levels of in-year contingency provided within both the Management and Repairs budgets;
 - c) Review of the approach to debt management within the Treasury Management Strategy for the HRA;

- d) Analysing any Government announcement on rent policy to assess potential impact;
- e) Balancing the needs of the existing stock whilst ensuring that the HRA continues to provide funding for a new build programme to assist towards meeting Cabinet's Affordable Housing ambitions;
- f) Ensure that the Authority has the resources available to continue supporting a programme of training and development through Apprenticeships and the Working Roots scheme; and
- g) Identifying resources specifically to respond to the Authority's declaration of a Climate Change Emergency, by undertaking sustainability measures within the housing stock that will reduce the Authority's carbon footprint and help move towards net carbon zero status in line with the Authority's Carbon Net-Zero 2030 Action Plan.

1.7.8 As part of the budget setting process a full review of service charges was undertaken to ensure that the proposed charges reflected the cost of delivering the relevant services. For the majority of services, the result of the review was that increasing service charges for 2024/25 in line with the proposed rent increase (7.7%) is considered to be appropriate.

1.7.9 However, there were some specific exceptions to this where additional increases are required in order to meet the costs of service delivery, specifically relating to the North Tyneside Living schemes. Details of these are set out in section 8.4 of the Annex, including details of the elements that are eligible for benefit support. For those elements that are to be paid by existing tenants, transitional relief is being put in place to limit increases in 2024/25 to the level of overall rent increase.

1.8 2024-2029 Draft Investment Plan

1.8.1 The Authority's capital expenditure plans are captured within the Investment Plan which is developed in accordance with the Capital Investment Strategy. Effective capital investment plays an important role in the delivery of the Authority's strategic objectives. The Investment Plan captures a range of planned improvements within the Borough, helping to shape the delivery of the Authority's services as well as undertaking regeneration and placemaking activity and encouraging economic and housing growth.

1.8.2 The existing 2023-2028 Investment Plan totalling £312.34m was approved by full Council on 16 February 2023. The delivery of projects within the plan and progress to date is subject to ongoing review and challenge by Investment

Programme Board (IPB) and has been reported to Cabinet as part of the bi-monthly Performance and Financial Management reports.

1.8.3 As part of the MTFP process, the existing plan has been reviewed to ensure this remains affordable and sustainable, challenging existing commitments as well as exploring opportunities for additional investment.

1.8.4 At this stage, a schedule of the individual projects included within the draft Investment Plan is attached as Appendix D(i), with all schemes subject to the Authority's Gateway process. The overall proposed investment is summarised in the table below:

Table 8: Summary of the Proposed Investment Plan 2024-2029

Spend	2024/25	2025/26	2026/27	2027/28	2028/29	Total
	£m	£m	£m	£m	£m	£m
General Fund	66.590	21.172	20.989	18.414	16.664	143.829
Housing	38.137	36.097	39.148	38.798	38.435	190.615
Total	104.727	57.269	60.137	57.212	55.099	334.444

1.8.5 In addition to the agreed 2023-2028 Investment Plan, emerging proposals for the 2024-2029 Investment Plan for consideration as part of the Budget-setting process are set out below:

- The implementation and upgrade of the Authority's Enterprise Resource Planning (ERP) system to replace the current BMS (£4m);
- Investment at the Killingworth depot, providing additional accommodation to facilitate the relocation of the Adult Loan Equipment Service (£2.8m);
- Improvements in the Authority's non-operational portfolio, improving accommodation standards, energy efficiency measures and enhancing its performance (£2.75m);
- Structural improvements works to Royal Quays Marina barrage (£1.65m);
- Investment to provide the infrastructure required to implement separate food waste collections in line with the Government's policy (£1.64m);
- Investment in additional ICT infrastructure, including the delivery of upgrades to the Wide Area Network (WAN) to enhance security and connectivity (£0.95m);
- A new year 5 (2028/29) has also been added to reflect rolling programme projects such as Asset Planned Maintenance, ICT infrastructure refresh, investment in the Authority's schools and also to continue to supplement the Government's funding towards the planned

maintenance of highways infrastructure by a further £2m following Cabinet’s approval of the Highways Asset Management Plan, which confirmed the significant contribution that this investment makes in maintaining the network.

1.8.6 In addition to the above, the Authority has also identified a range of opportunities to utilise the additional flexibility to apply capital receipts to help fund the costs associated with service transformation that would ordinarily be met from revenue resources. As part of the delivery of the agreed projects, the Authority is proposing to apply this flexibility in 2024/25 to help deliver ongoing revenue savings. Further details can be found in the Authority’s proposed Flexible Use of Capital Receipts Strategy in Appendix D(v).

1.9 Dedicated Schools Grant (DSG)

1.9.1 Cabinet will be aware that school funding is a matter for the Department for Education (DfE), either by direct funding agreements with academy trusts or delegated by local authorities to maintained schools where budget management is the delegated responsibility of each governing body. As in previous years, Cabinet will need to determine the local formula to distribute funding to mainstream schools and academies for the financial year 2024/25. The formula will apply directly to maintained schools for the financial year, and for academies it will form the basis for their funding, distributed by the Education, Skills and Funding Agency (ESFA), for the year starting 1 September 2024. The local formula must comply with statutory guidance, but within these confines the final decision on the formula rests with the Authority after consultation with schools and the Schools Forum.

Table 9: Dedicated Schools Grant funding allocation 2024/25

	Schools Block £m	CSS Block £m	Early Years Block £m	High Needs Block £m	Total Indicative DSG 2024/25 £m
DSG Settlement	157.670	1.563	25.156	34.970	219.359

1.9.2 The Authority’s DSG Management Plan, agreed in advance with parents and carers, children and young people, and partners from across education, health, and care, was submitted in February 2023. Without further action, the High Needs block cumulative deficit was forecast to be in the region of £19.500m by 2027/28. The Authority’s submission was successful and the DfE agreed

financial support to the Authority of £19.500m over a 5-year period, with the first payment of £7.800m paid at the end of the financial year 2022/23. In subsequent financial years, subject to compliance with the conditions set in the agreement, the DfE will release the remainder of the £19.500m.

- 1.9.3 The agreed DSG Management Plan included a requirement to transfer 0.48% from the Schools block to the High Needs block. Whilst Schools Forum voted against this at their meeting on 9 November 2023, the Authority submitted a disapplication request to the DfE which was approved on 18 January 2024 and allows the transfer to proceed in line with the DSG Management Plan.
- 1.9.4 North Tyneside Council is on track to reach a positive in year balance on its DSG High Needs Block by the year-end 2027/28. The Authority's DSG management plan forecast a 2023/24 year-end pressure of £10.474m. The outturn position for 2022/23 was healthier than forecast, however, the Authority was in active discussion at that time with its maintained special schools regarding pupil numbers and funding. These discussions are now concluded and reflected in the revised position.
- 1.9.5 The Authority's current forecast shows that it remains broadly on target to achieve the 2023/24 year-end position detailed within its DSG management plan, with a forecast pressure of £10.490m.
- 1.9.6 The Authority remains confident that governance arrangements in place provide the necessary political rigour and oversight of its Lead Members, and support and scrutiny by its Chief Executive and Senior Leadership Team. The wider SEND partnership remains locked into the deliverables set out in the DSG management plan, incorporated into the partnership's SEND improvement plan.
- 1.9.7 The Authority's Safety Valve communication and engagement plan, and its wider strategic SEND Engagement Strategy, continue to provide a clear basis upon which leaders across the Authority share information, consult and co-produce with children and young people, parents and carers, and the wider workforce.
- 1.9.8 A key risk for the Authority is that the statutory override to ring-fence DSG deficits from councils' wider financial position in statutory accounts is due to end after the accounts for the financial year 2025/26. After this point, unless the statutory override is extended, authorities will need to demonstrate their ability to cover DSG deficits from their available reserves. Due to the level of the deficit on the High Needs block of the DSG it is imperative that the

Authority's DSG Management Plan meets the ESFA's requirements to ensure the historic deficit can be supported by funding that is available.

1.10 General Fund Budget Proposals and next steps

- 1.10.1 Cabinet's updated Budget proposals are based upon available information and judgements at the time of the writing of this report. Whilst the majority of the funding assumptions for 2024/25 are now known following the Settlement on 18 December 2023, this remains provisional at the time of drafting the report, so is still subject to change. In addition, some grant awards and conditions are yet to be issued.
- 1.10.2 Cabinet will note in Appendix F that a range of consultation has taken place to date, which will continue until early February. A final update will be included in the full Council report, but to date consultees have expressed a range of views on the draft proposals. It should be recognised that the consultation was based on the November Cabinet report proposals, which was prior to the Settlement.
- 1.10.3 These Budget proposals are subject to further review and consultation before they can be confirmed. The information to be assessed and finalised includes:
- Publication of the Final Government Settlement;
 - Police and Crime Commissioner for Northumbria and the Tyne and Wear Fire and Rescue Authority Precepts (due February 2024);
 - Levies, including the North of Tyne element of the Newcastle upon Tyne, North Tyneside, and Northumberland Combined Authority Transport Levy (due February 2024);
 - Confirmation of the Public Health Grant for 2024/25;
 - Tyne and Wear Joint Service Budgets (due January/February 2024); and
 - Consideration of the impact of the economic climate on the residents of the Borough and Council Taxpayers.

Equality and Diversity Considerations

- 1.10.4 The Authority has specific responsibilities under the Equality Act 2010 and Public Sector Equality Duty. Part of this is to ensure that the potential effects of decisions on those protected by equality legislation are considered prior to any decision being made. The Authority will continually monitor the effect of its Budget-setting process and decision-making by using equality impact assessments.
- 1.10.5 Full Equality Impact Assessments are undertaken for each of the projects included within the Budget proposals and these are developed as the projects continue to evolve. These assessments have been used to undertake a cumulative Equality Impact Assessment on the Budget proposals. An Equality Impact Assessment has also been carried out on the Budget Engagement Strategy.

2024/25 Financial Planning and Budget process – Timetable of Key Decision Milestones

- 1.10.6 Key aspects of the 2024/25 Financial Planning and Budget process timetable are set out at Appendix H to this report, highlighting key decision milestones in the process. The Elected Mayor and Cabinet are responsible for formulating the Authority's Budget. The Cabinet Member for Finance and Resources, in close consultation with the Elected Mayor, is the lead Cabinet Member for the overarching 2024-2028 Financial Planning and Budget process. The Director of Resources is the project sponsor.

1.11 Decision options:

The following decision options are available for consideration by Cabinet:

Option 1

Cabinet can agree the recommendations set out in paragraph 1.2 of this report.

Option 2

Cabinet does not agree to the recommendations in paragraph 1.2 of this report and suggest that further / different options are considered by the Senior Leadership Team and be reported back to Cabinet for its further consideration.

Option 1 is the recommended option.

1.12 Reasons for recommended option:

Option 1 is recommended for the following reasons:

Due to external information still to be received, Cabinet is not able to finalise its proposed Council Tax level for 2024/25 in relation to the General Fund. However, information is suitably advanced to allow the budget proposals to be set out for the General Fund revenue and Investment Plan for consideration by Overview, Scrutiny Co-ordination and Finance Committee.

The recommendations also include the proposals to agree the final rent, service charge and other elements in relation to HRA to allow updates to tenants billing to commence in advance of the new financial year.

1.13 Appendices:

Annex	2024-2028 Medium-Term Financial Plan – Cabinet’s Budget Proposals
Appendix A	2021-2025 Our North Tyneside Plan
Appendix B(i)	General Fund MTFP and key assumptions
Appendix B(ii)	2024-2028 MTFP Project Summaries
Appendix C(i)	HRA Business Plan 2024-2028
Appendix C(ii)	HRA Financial Plan, Reserves and Contingency Movement 2024-2028
Appendix D(i)	2024/2029 Investment Plan Summary
Appendix D(ii)	2024-2029 Housing Investment Plan
Appendix D(iii)	Prudential Indicators 2024-2029
Appendix D(iv)	Capital Investment Strategy
Appendix D(v)	Flexible Use of Capital Receipts Strategy
Appendix E(i)	2024/25 Treasury Management Statement, Annual Investment Strategy and Credit Criteria

Appendix E(ii)	Treasury Management Practices (TMPs) 2024/25
Appendix F	Budget Engagement Summary 2024/25
Appendix G	Reserves and Balances Policy
Appendix H	Timetable and Key Milestones
Appendix I	Overview, Scrutiny Co-ordination and Finance Committee Budget Report
Appendix J	Glossary of Terms

1.14 Contact officers:

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1.15 Background information:

The following background papers/information have been used in the compilation of this report and are available at the office of the author:

- (1) 2023/24 Financial Management Report to 30 November 2023 – Cabinet 22 January 2024;
<https://democracy.northtyneside.gov.uk/documents/g1059/Public%20reports%20pack%2022nd-Jan-2024%2018.00%20Cabinet.pdf?T=10>
- (2) Autumn Statement 2023
<https://www.gov.uk/government/publications/autumn-statement-2023>
- (3) Spring Budget 2023
<https://www.gov.uk/government/publications/spring-budget-2023/spring-budget-2023-html>
- (4) Provisional Local Government Finance Settlement 2023/24
<https://www.gov.uk/government/collections/provisional-local-government-finance-settlement-england-2024-to-2025>
- (5) Equality Impact Assessment

PART 2 – COMPLIANCE WITH PRINCIPLES OF DECISION MAKING

2.1 Finance and other resources

- 2.1.1 The financial implications arising from this report are appraised as part of the decisions made about what will be included in the Authority's Financial Plan, incorporating the 2024/25 Budget-setting process. Decisions on the Budget in relation to the General Fund, Housing Revenue Account, Dedicated Schools Grant, Investment Plan, Treasury Management Statement and Annual Investment Strategy need to be made within the overall context of the resources available to this Authority and within the legal framework for setting budgets. The Authority will need to closely examine the links with its key funding partners and their proposed financial plans, including an assessment of the impact of any grant fall-out over the proposed four-year resource planning period.
- 2.1.2 The report highlights that at this stage a balanced budget for 2024/25 on the basis of the full Council Tax increases in line with Government assumptions, and over the MTFP period savings of £32.721m are required.

2.1.3 Cabinet and Council need to have due regard to the Chief Finance Officer's advice in relation to the levels of reserves and balances proposed as part of the four-year Medium-Term Financial Plan for 2024-2028, as issued in guidance from the Chartered Institute of Public Finance & Accountancy (CIPFA) in July 2014. A provisional statement to Cabinet by the Chief Finance Officer is included in the Annex to this report.

2.2 Legal

2.2.1 This report, setting out the 2024-2028 Financial Planning and Budget; Initial Cabinet Proposals, has been prepared in compliance with the Authority's Budget & Policy Framework Procedure Rules contained in the Authority's Constitution. As stated in the body of the report, once approved by Cabinet the proposals will be submitted to the Overview, Scrutiny Co-ordination and Finance Committee as part of the Budget-setting process. The outcome of that Committee's review will be reported to Cabinet in February 2024 so that the review can be considered by Cabinet prior to the proposals for 2024-2028 Financial Planning and the 2024/25 Budget being submitted to full Council for Approval.

2.2.2 In accordance with legislative requirements and the Authority's Budget and Policy Framework process, the approval of the Authority's Budget is a matter for full Council.

2.3 Consultation/community engagement

2.3.1 Each Cabinet Member has been consulted on the individual proposals put forward in this report, with regular discussions held between the Senior Leadership Team, the Elected Mayor and Cabinet.

2.3.2 The Authority is committed to being an organisation that works better for residents and to ensure that it listens and cares. This commitment includes giving residents and other key stakeholders an opportunity to be involved in the Financial Planning and Budget process as outlined in the Budget Engagement Strategy.

2.3.3 The Authority's overall approach to engagement ensures that the public have opportunities to have their say throughout the year, through a series of different methods, including engaging with the Elected Mayor, Cabinet and ward members and through activities such as the Big Community Conversation and State of the Area Conference.

2.3.4 In all its engagement activity, the Authority is committed to ensuring that residents with protected characteristics, as set out in the 2010 Equality Act, can participate. In line with this an Equality Impact Assessment has been undertaken on the 2024/25 Budget Engagement Strategy.

2.3.5 The detail of the Budget engagement activity that has taken place is included in Appendix F to this report. As in previous years the Authority have sought views from a wide range of residents and key stakeholders with methods including face to face engagement via focus groups, meetings and displays with paper surveys at our six main customer service centres. Use of digital communications via email and social media channels have also been a prominent part of the overall engagement process. Cabinet have noted the considerations of the Overview, Scrutiny Co-ordination and Finance Committee budget study-group (Appendix I).

2.4 Human rights

2.4.1 All actions and spending plans contained within the Budget are fully compliant with national and international human rights law. For example, Article 10 of the European Convention on Human Rights provides for a qualified right to freedom of expression, including the freedom to 'hold opinions and to receive and impart information and ideas without interference by public authority'. Article 8 of the Convention states that everyone has the qualified right to respect for private and family life and their home.

2.5 Equalities and diversity

2.5.1 In undertaking the Budget-setting process the Authority's aim will always be to secure compliance with its responsibilities under the Equality Act 2010 and the Public Sector Equality Duty under that Act.

2.5.2 To achieve this an Equality Impact Assessment (EIA) has been carried out on the Budget Engagement process. The aim is to remove or minimize any disadvantage for people wishing to take part in the engagement programme. Specific proposals on how services will seek to meet budgetary requirements will be subject to EIAs (Equality Impact Assessment), which will be informed by the findings of the Budget Engagement. A cumulative impact assessment of all of these is available to both Cabinet and full Council.

2.6 Risk management

Individual projects within the Financial Plan and Budget are subject to full risk reviews. For larger projects, individual project risk registers are / will be established as part of the Authority's agreed approach to project management. Risks will be entered into the appropriate operational, strategic, corporate or project risk register(s) and will be subject to ongoing management to reduce the likelihood and impact of each risk.

2.7 Crime and disorder

The Authority has in place a range of services that promote the reduction of crime and disorder within the Borough and are funded through the annual Budget and are included in the Medium-Term Financial Plan. Under the 1998 Crime and Disorder Act, local authorities have a statutory duty to work with partners on the reduction of crime and disorder.

2.8 Environment and sustainability

The Our North Tyneside Plan states that "We will reduce the carbon footprint of our operations and will work with partners to reduce the Borough's carbon footprint." A number of the proposals will contribute to this including those to reduce the Authority's energy consumption. The environmental and sustainability aspects of individual proposals will be assessed in detail as and when agreed and implemented to ensure these support the Authority's targets under the Carbon Net-Zero 2030 Action Plan.

PART 3 - SIGN OFF

- Chief Executive
- Director(s) of Service
- Mayor/Cabinet Member(s)
- Chief Finance Officer
- Monitoring Officer
- Assistant Chief Executive