

Financial Update

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Circulated to Policy & Resources Committee 5th November 2020

Classification Unrestricted

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Policy and Resources Committee is asked to note and comment on the following:

1. The budget amendment agreed by County Council on 10th September
2. The confirmation of a one-year Spending Review for 2021-22
3. KCC's Covid-19 monitoring returns including comparisons with other authorities
4. Council tax collection losses in the first 5 months of the year
5. The on-going unprecedented significant uncertainty over budget planning for future years

Summary

KCC revenue budget amendment for 2020-21 approved	County Council approved the budget amendment for 2020-21 in September. This included forecast additional spending, delays to planned savings and forecast income losses due to Covid-19; underspends occurring as a result of lockdown; additional un-ringfenced and specific grants announced from Government; additional non Covid-19 spending; and further savings to be delivered during the remainder of the year to maintain a balanced budget.
One-year Spending Review planned for 2021-22	The planned multi-year Comprehensive Spending Review (CSR) has been delayed. The Chancellor of the Exchequer expects to provide details of the one-year spending plans in late November.
Shortfall between forecast spending and income losses due to Covid-19, and additional government funding	KCC submits regular monitoring returns to Ministry of Housing and Local Government (MHCLG). KCC's returns show a reasonable degree of consistency throughout the year although some of the earlier forecasts have been revised downwards and some have subsequently been funded by specific grants. KCC forecasts are slightly higher than the average for other county councils but are not an outlier.
Council tax monitoring shows in-year losses due increased council support discounts and lower collection rates	Council tax support discounts for low income households show an initial rise in April and May followed by lesser increases in subsequent months. We have forecast discount levels for the remainder of the year at current levels and for further increases as Furlough comes to an end. There have also been an under collection in all council tax in the year to date. The combination is likely to result in a deficit in collection fund for 2020-21 (to be recovered in 2021-22) and a decline in the tax base for 2021-22.
KCC has launched high level consultation on 2021-22 budget strategy	Consultation was launched on 14 th October and is open for 6 weeks. The consultation seeks views on the acceptability of savings across the range of council services should these be necessary following the government settlement and confirmation of impact of recession on council tax and business rates. The consultation also seeks views on levels of council tax and other savings the Council can make from streamlining operations

Amendment to 2020/21 Budget

County Council took the unusual step of agreeing an amendment to the 2020-21 revenue budget on 11th September 2020. This amendment included the following

Net pressure of £23.8m as a result of Covid-19	This is a combination of pressures of £96.3m due to additional spending, delayed savings and loss of income, £3m reduction in funding from business rate pool and £75.3m additional un-ringfenced grants from central government
In-year underspends of £24m	These have been accrued during the first four months of the year mainly arising from reduced spending during the lockdown period
£20.3m of non Covid-19 overspends	These include £6.2m of activities originally planned in 2019-20 which Cabinet have agreed can be funded from underspends rolled forward and overspends identified in 2019-20 after the original budget was agreed
£12.8m of further savings to be delivered during the remainder of the current year	These are necessary to continue to plan for a balanced budget
Overall balanced budget for 2020-21 but still with significant uncertainties later in the year and future years	Although we have balanced 2020-21 the challenge for 2021-22 is likely to require the Council to find significant savings and spending reductions to balance that year's budget. These could be considerably greater than the challenge we faced in any year over the last 10 years

The need for a budget amendment was endorsed by Cabinet on 22nd June based on the reported £50m shortfall in emergency funding from central government and the predicted impact on the Council's controllable budget. Since that endorsement there were a number of changes that reduced the predicted impact including the announcement of a further tranche of un-ringfenced emergency grant in July and several specific grants some of which funded spend we had included in the earlier forecast of impact on the Council's controllable budget. Since the Cabinet endorsement we had also been able to refine some of the estimates as the full impact of the pandemic emerged, and we had the first returns from in-year budget monitoring.

The amendment included the changes to the Council's spending and income directly attributable to the Covid-19 pandemic based on the monitoring returns to Ministry of Housing Communities and Local Government (MHCLG). These were largely identified as one-off impacts in the 2019-20 and 2020-21 although £20.3m of the additional Covid-19 costs were identified as recurring in subsequent years adding to the medium term financial challenge without ongoing additional support from government.

The Covid-19 issues identified the impact on gross spend and income and the net impact after the additional un-ringfenced grant. The additional specific grants have no impact on net spending as the amendment assumed these would be fully spent with no top-ups. The amendment also identified the in-year underspends accrued in the first few months due to lockdown. The additional spending, underspends, income losses and un-ringfenced grants due to Covid-19 were identified as impacting the budget at whole council level and at this stage we have not changed individual managers working budgets so that we can continue to monitor the impact on a consistent basis.

The amendment also allows for adjustments to manage the impact of in-year overspends unrelated to Covid-19. Such overspends are not uncommon in the early months of the financial year, but it was important they are addressed in the amendment and not left to be resolved through the normal monitoring processes. This is partly due to the magnitude and nature of these overspends, as well as concerns that the longer term impact of Covid-19 is such that there are still significant uncertainties over spending and income for the remainder of the year and future years. This means some of the usual counter-balancing factors are unlikely to be at our disposal this year. An example is the council tax collection fund where we have highlighted the likelihood that a substantial deficit could be accrued by collection authorities (district councils) during the current year. This means that we cannot rely on a surplus to help resolve the budget in the same way as in previous years. These non Covid-19 changes have been reflected in individual manager's budgets as have the additional savings agreed by the Council in order balance the budget amendment.

The Chancellor launched the Comprehensive Spending Review (CSR) on 21st July. The review will set UK Government departments' resource budgets for the years 2021-22 to 2023-24 and capital budgets for the years 2021-22 until 2024-25

The stated objectives were that CSR would prioritise:

- strengthening the UK's economic recovery from COVID-19 by prioritising jobs and skills
- levelling up economic opportunity across all nations and regions of the country by investing in infrastructure, innovation and people – thus closing the gap with our competitors by spreading opportunity, maximising productivity and improving the value add of each hour worked
- improving outcomes in public services, including supporting the NHS and taking steps to cut crime and ensure every young person receives a superb education
- making the UK a scientific superpower, including leading in the development of technologies that will support the government's ambition to reach net zero carbon emissions by 2050
- strengthening the UK's place in the world
- improving the management and delivery of our commitments, ensuring that all departments have the appropriate structures and processes in place to deliver their outcomes and commitments on time and within budget

Due to unprecedented uncertainty, the Chancellor did not fix a set spending envelope, but confirmed that departmental spending (both capital and resource) will grow in real terms across the CSR period and that the government will deliver on the commitments made in the March 2020 Budget to level up and invest in the priorities of the British people.

Given the impact COVID-19 has had on the economy, the Chancellor was clear there will need be tough choices in other areas of spending at the review. As part of their preparations for the CSR departments have been asked to identify opportunities to reprioritise and deliver savings. Departments will also be required to fulfil a series of conditions in their returns, including providing evidence they are delivering the government's priorities and focussing on delivery.

The deadline for submissions was 24th September. KCC submission was agreed by the Council Leader and Deputy Leader/Cabinet Member for Finance Corporate and Traded Services. KCC's submission included contextual background information about Kent affecting the Council's services. Kent is the largest county area serving a population of nearly 1.6m residents with around 64,000 businesses located in the county. The county's population has increased by 16.2% over the last 15 years, which is higher rate of increase than nationally (12.1%) or south east average (12.9%).

Population is a key driver for council services and changes to local government funding over the last 10 years means that government grants that previously supported population growth are either no longer available or are distributed via mechanisms that do not adequately take into account different rates of population

growth in different areas. This means that the only funding sources available to support population growth are the council tax and business rate tax base.

Comprehensive Spending Review

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The contextual information also identified that the largest population growth has been within elderly cohorts that rely more on council services than working age population; the additional costs of delivering services in a peninsular geography; the impact of Kent's location as gateway to Europe and possible disruption at the end of the current transitional arrangement with the European Union, and on the borders to London adding to the Council's costs and demand for services; diverse socio/economic composition including some of the wealthiest areas in the country as well as some of the most deprived; the Kent economy is a net contributor to national economic wealth through Gross Value added (GVA) and councils across Kent have worked rapidly and effectively through the Kent and Medway Growth Hub to support businesses from the impact of Covid-19 pandemic.

KCC's submission included the evidence of significant areas of activity that need to be addressed in the current review:

- Available resources have not kept pace with spending demands over the past 10 years
- During 2020-21 we have had to make significant changes to spending plans in response to Covid-19
- The potential scenario for 2021-22 could result in unprecedented service reductions
- The magnitude of revenue budget challenge is likely to restrict the Council's ability to take out additional borrowing to fund infrastructure projects
- The Council plays a key strategic role in promoting economic development and recovery across the local area
- The Council needs to continue to ensure a sustainable social care market
- The Council needs to continue to support all children and vulnerable families
- The Council needs to continue to promote a vibrant sense of place across the county and maintain services that benefit all residents and businesses
- The need for reform of business rates and council tax
- The need for reforms to local authority funding

On 21st October the Chancellor has confirmed there will be a one-year Spending Review for 2021-22 in order to prioritise the response to Covid-19 and focus on supporting jobs. No date has been set for the full announcement, but it's expected to be late November.

The one-year Spending Review aims to focus on three areas:

- Providing departments with the certainty they need to tackle Covid-19 and deliver the Plan for Jobs to support employment;
- Giving vital public services enhanced support to continue to fight against the virus alongside delivering first class frontline services; and
- Investing in infrastructure to deliver ambitious plans to unite and level up the country, drive economic recovery and Build Back Better

Covid-19 Monitoring – Key Numbers from September Submission

£77.3m	Un-ringfenced additional emergency grant funding received MHCLG in 2019-20 and 2020-21
£25.2m	Ringfenced additional grants for Care Homes Infection Control and Test and Trace from Department for Health and Social Care (DHSC)
£3.2m	Additional income from Clinical Commissioning Groups (CCGs)
£105.6m	Total additional funding
£112.3m	Forecast additional spending in 2019-20 and 2020-21 full year and delayed savings in 2020-21
£23.2m	Forecast loss of income in 2019-20 and 2020-21 full year
£135.5m	Total change in KCC spend and income
£29.9m	Net shortfall

The September submission was completed a few days later than the budget amendment. The budget amendment identified forecast additional spending and delayed savings of £78.9m and £22.1m income losses in 2019-20 and 2020-21. The forecast spending in the amendment focused on the impact on the net budget did not include the spending or income funded by specific grants or funded from CCG contributions. Therefore, on a like for like basis the MHCLG September submission would have been forecast additional spending/delayed savings of £80.3m ignoring the spend funded by specific grants and CCG income, and forecast income losses of £23.2m. These are broadly similar to the amounts in the budget amendment and differences are due to slightly more up to date information in the September submission.

We have used the September submission as the headlines for this report as this is closest to the budget amendment and is the latest return where comparative information has been collated for all authorities. Later in this section we have provided the comparison both for all Kent authorities and all county councils. We have also included KCC information for the most recent October return but comparisons with other authorities is not available from this return in time for the publication deadlines for this report.

Table 1 below shows all the additional grant allocations notified to date. This includes a second tranche of Infection Control Grant, a new grant to help equip education settings to support pupils and students' wellbeing and psychosocial recovery as they return to full-time education, and updated amount claimed from CCGs to support hospital discharges. Not all of these grants are reported through the MHCLG monitoring return which only includes the emergency un-ringfenced grant, the funding from CCGs to support hospital discharges, and the grants for infection control and test and trace.

Table 1	Dept	Total £m
Government Grants		
Additional unringfenced grants		
Emergency Grant tranche 1	MHCLG	39.0
Emergency Grant tranche 2	MHCLG	27.9
Emergency Grant tranche 3	MHCLG	10.3
Emergency Grant tranche 4	MHCLG	17.7
Total MHCLG unringfenced grants		95.0
Grants which are subject to claims		
NHS Hospital Discharge	DHSC	8.5
Compensation for loss of income	MHCLG	-
Emergency grant for authorities with significant Asylum costs	DfE	1.0
Total grant claims		9.5
Additional Specific Grants		
Social Care Infection Control Grant Tranche 1	DHSC	18.9
Social Care Infection Control Grant Tranche 2	DHSC	16.7
Test and Trace Grant	DHSC	6.3
Emergency Assistance Grant for Food and Essential Supplies	DEFRA	1.7
Additional School and College Transport Capacity funding (1)	DfE	1.5
Additional School and College Transport Capacity funding (2)	DfE	1.1
Wellbeing for Education Return	DfE	0.2
Covid Bus Services Support Grant	DfT	1.3
Emergency Active Travel Fund (Revenue grant)	DfT	0.5
Total Specific Grants		48.1
Advance of grants already in approved budget (only eases cashflow)		
<i>Business Rates Compensation Grant</i>	<i>MHCLG</i>	<i>12.7</i>
<i>Social Care Support Grant & Improved Better Care Fund</i>	<i>MHCLG</i>	<i>20.7</i>
Total Early Advances		33.4

Table 2 provides a high level summary of all the KCC MHCLG submissions. The return has evolved over time and has included additional information in the more recent returns.

Table 2 Grant Allocated & Impact	Monthly return					
	Oct £m	Sept £m	July £m	June £m	May £m	April £m
Emergency Grant	77.3	77.3	77.3	66.9	66.9	39.0
Social Care funded by CCGs	5.0	3.2	5.8	1.6		
Other Grants	25.2	25.2				
Total forecasts						
Additional spending	115.1	112.3	92.8	96.6	100.4	106.1
Income losses	22.1	23.2	23.0	21.0	17.1	19.3
	137.2	135.5	115.9	117.6	117.5	125.5
Less grant notified	(107.5)	(105.6)	(83.0)	(68.5)	(66.9)	(39.0)
Forecast shortfall from Grant	29.7	29.9	32.8	49.1	50.5	86.5

Table 3 shows the main components of the additional spending and income losses based on the broad service headings used by MHCLG.

Table 3 Spending & Income Losses	Monthly return					
	Oct £m	Sept £m	July £m	June £m	May £m	April £m
Additional Spending						
Adult Social Care	47.2	43.8	44.2	45.1	49.8	56.6
Children's Services	6.6	6.4	7.2	8.1	8.1	6.0
Education	14.3	13.5	17.4	17.8	15.9	10.1
Highways & Transport	3.6	5.2	5.2	4.7	4.3	16.0
Infection Control and Test & Trace	25.2	25.2				
Public Health	0.9	1.1	0.8	0.7	0.7	1.0
Cultural & Related	0.5	0.2	-	0.2	0.2	-
Environment & Regulatory	3.5	3.3	3.3	3.5	4.3	11.7
Finance & Corporate	4.1	4.0	4.0	7.2	8.6	4.8
Other	9.3	9.7	10.8	9.2	8.5	
Total	115.1	112.3	92.8	96.6	100.4	106.1
Income losses						
Sales Fees and Charges						8.5
Highways and Transport	4.6	5.8	5.6	3.8	2.9	-
Cultural and Related	3.3	3.5	2.9	0.2	0.2	-
Other	5.2	4.8	5.4	5.0	3.7	-
Sub Total Sales Fees and Charges	13.1	14.2	13.9	9.0	6.8	8.5
Commercial Income	4.0	4.0	4.0	6.0	5.0	5.0
Other Income	5.1	5.1	5.1	6.1	5.3	5.8
Total	22.1	23.2	23.0	21.0	17.1	19.3

Table 4 shows the September returns for Kent and Medway authorities. Income losses for KCC do not show the county councils share of additional discounts or collection losses on council tax and business rates. At this stage these losses are borne by billing authorities although the County will be allocated its share at year-end and will need to include the estimated deficit in 2021-22 budget. The government has announced that collection fund losses can be written off over three years (rather than the usual one year) although we have no further details how this will work in two tier areas or whether the delayed write-off will be backed by additional funding.

Kent and Medway Summary	Total Kent & Medway £m	KCC £m	Kent Districts £m	Medway £m
Funding Analysis				
Emergency Grant	113.2	77.3	19.2	16.8
Infection Control/Test & Trace	26.8	25.2		1.6
CCG Hospital Discharge	9.2	3.2		6.0
Sub total	149.2	105.6	19.2	24.4
Spending & Income				
Additional Spending	157.3	112.3	19.0	26.0
Income Losses	201.8	23.2	148.8	29.8
Sub total	359.1	135.5	167.8	55.7
Shortfall	209.9	29.9	148.6	31.4
Income Losses Analysis				
Business Rates (excl. Covid reliefs)	31.5	-	27.0	4.5
Council Tax	78.9	-	65.2	13.7
Housing Revenue Account	6.0	-	5.9	0.1
Sales, Fees & Charges	62.6	14.2	38.7	9.7
Commercial Income	13.5	4.0	8.2	1.3
Other Income	9.3	5.1	3.8	0.5
Total	201.8	23.2	148.8	29.8

The returns from 25 county Councils are available for comparison with KCC's return. KCC's additional spending of £112.3m is 2.8% more than the available funding of £109.2m. This is slightly higher than the average of the 25 counties which is 0.5% less than available funding. KCC's income losses represent 21.3% of funding, the average for the 25 counties is 17.1%. Combined this means that KCC's shortfall of £26.3m represents 24.1% of available funding, the average for the 25 counties is 16.6%. This demonstrates that the impact of Covid-19 continues to be within the main group of authorities (albeit at the upper end) and is not a statistical outlier. Table 5 shows this summary including KCC's ranking compared to all 25 councils.

Table 5
County Council Summary

	% of Available Funding		
	Spend	Income	Net
KCC rank	11	5	8
KCC	102.8%	21.3%	124.1%
Average	99.5%	17.1%	116.6%
Maximum	122.1%	32.3%	145.3%
Minimum	65.9%	5.1%	75.6%

Table 6 shows KCC in comparison to the average of other county councils over the main spending and income headings used by MHCLG. KCC's differences from the average are no more than the differences for many other councils.

Table 6
County Spending & Income

	KCC £m	KCC %	Average £m	Average %
Adult Social Care	43.8	40.1%	36.7	56.4%
Children's Services	6.4	5.8%	4.1	6.4%
Education	13.5	12.3%	3.6	5.5%
Highways & Transport	5.2	4.8%	1.5	2.3%
Infection Control and Test & Trace	25.2	23.1%	3.4	5.2%
Public Health	1.1	1.0%	1.5	2.2%
Cultural & Related	0.2	0.2%	0.1	0.2%
Environment & Regulatory	3.3	3.0%	2.3	3.5%
Finance & Corporate	4.0	3.7%	1.4	2.1%
Other	9.7	8.8%	10.2	15.7%
Total	112.3	102.8%	64.7	99.5%
Income losses				
Sales Fees and Charges				
Highways and Transport	5.8	5.3%	2.4	3.7%
Cultural and Related	3.5	3.2%	1.4	2.1%
Other	4.8	4.4%	4.3	6.6%
Sub Total Sales Fees and Charges	14.2	13.0%	8.1	12.4%
Commercial Income	4.0	3.7%	1.2	1.9%
Other Income	5.1	4.6%	1.8	2.8%
Total	23.2	21.3%	11.1	17.1%

We have put in place arrangements with district councils to monitor the impact of the recession on council tax. The latest information is based collections up to the end of August. During this period Kent districts have collected £14.5m less council tax than budgeted before the pandemic. KCC's share of this loss so far this year is **£10.6m**. The losses comprise of increase in working age council tax support discounts amounting to £3.4m (KCC share £2.5m) over the five months, and under collection of all council tax amounting to £11.1m (KCC share £8.1m). If we assume council tax support discounts continue to be claimed at the same level for the remainder of the year this equates to an annual loss of £9.7m (of which KCC's share is £7.1m).

Increase in working age council tax support discounts	Following the announcement of lockdown there was an 16.2% increase in the value of council support discounts claimed in April and May amounting to an annual loss of council tax of £8.1m (of which KCC's share is £5.9m). Since then the rate of increase has declined and reductions over the 5 months to August amounting to the estimated annual loss of £9.7m (of which KCC's share is £7.1m). These increases occurred across all districts although there were higher increases in East Kent districts (18.1%) than West Kent districts (13.8%).
Collection rates have declined	As well as additional council tax support discounts that have reduced the collectable base, districts have also experienced lower collection rates than budgeted. Overall collection rates are 1% lower than anticipated amounting to a loss of council tax of £11.1m (of which KCC's share is £8.1m). The collection rate declined most during lockdown in April and May since then the rate of decline has levelled. At this stage there is no indication how much of these losses can be recovered later in the year. Unlike support discounts there is no geographical pattern to collection losses.
Collection losses are initially borne by districts	The county council receives the same precept that was set in the original approved budget for 2020-21. The county council will not have to fund the cost of its share of losses until we receive the notified estimated collection fund balance to be included in the 2021-22 budget and the final losses to be included as a creditor in the year-end accounts. We are working with districts to explore ways the County Council can support those districts with significant cashflow difficulties due the timing of accounting for collection losses.
The end of Furlough Scheme could result in further increases in support discounts and/or collection losses	It is likely that end of the Furlough scheme could result in further increases in council tax support claimants and losses on collection. There is a risk that more of those in receipt of Furlough payments would have been the council tax payer and not already in receipt of council tax support discounts. This means the impact on council tax could be significantly greater in the coming months than the losses in the first two months of the year

Table 7 provides further analysis of the impact of recession on council tax collection.

Table 7	2020-21	2020-21	2021-22
Council Tax Monitoring	YTD	Change	Estimate
Working Age Council Tax Support			
Assumed caseload in estimated tax base	55,926		
Band D equivalent assumed discounts (£m)	49.9		
KCC share (£m)	36.5		
Caseload from August monitoring	64,960	16.2%	
Band D equivalents from August monitoring (£m)	59.6	19.4%	
KCC share (£m)	43.6	19.4%	
Change in KCC share of working age discounts (£m)			
Reductions in collectable tax for year to date	2.5		
Full year impact assuming no further increase in CTRS claims	7.1		7.8
Forecast full year impact assuming further increases later in the year	14.1		23.2
Collection Rates			
Proportion of tax base collected up to August 2019 (%)	47.4%		
Proportion of tax base collected up to August 2020 (%)	46.3%		
Total loss on collections to date (£m)	11.1		
KCC Share (£m)	8.1		8.1
Total KCC share of loss fo year to date	10.6		

The council launched consultation on the 2021-22 budget on 14th October. The consultation is open until 24th November and can be accessed via the Council's website <https://www.kent.gov.uk/about-the-council/finance-and-budget/our-budget>

The consultation outlines that planning the 2021-22 budget remains highly uncertain due to the lack of government spending plans and indicative settlement for local government (due to one-year settlement for 2020-21). This is combined with continuing uncertainty about the impact of Covid-19 on council spending and income, and the impact of recession on tax receipts. This combination of uncertainties is unprecedented and results in a wide range of potential scenarios.

The consultation is forthright in setting out the scale of the potential impact and that the Council is likely to have consider substantial service reductions in order to continue to set a balanced budget. Unlike previous years where consultation has focussed on spending priorities this consultation is seeking views on the acceptability of savings across all areas of council activity. The consultation also seeks views about whether households support council tax increases up to but not exceeding the referendum level (currently 25), including further 2% social care precept should this continue to be an option. The consultation also seeks views on what level of increases would be acceptable to preserve services if the referendum arrangements are changed.

The consultation identifies that the Council could be facing a gap of between £62m and £143m. This is equivalent to finding a reduction of 6p to 13p in every £1 of spending unless we receive additional assistance from central Government. The equations is summarised in the consultation as follows:

Challenge	£'m	Solution (so far)	£'m
Additional spending pressures	70 to 120	Council Tax increase (currently assumed at 4% (2% + 2%))	28
<u>Loss of Council Tax income</u>			17
In year collection fund deficit (net of phasing)	10 to 20	FYE of 2020-21 savings and increases in income (existing policy)	
Reduction to next year's taxbase	25 to 40		
Reduction in Business Rate income	5 to 8	Growth in government grants	0 to 3
TOTAL	110 to 188	TOTAL	45 to 48

The timetable of key milestones leading to finalisation of 2021-22 budget and 2021-24 medium term financial plan includes the following

14 th October to 24 th November	KCC Budget Consultation
November- December	Anticipated government announcement of outcome from CSR
Mid December	Anticipated provisional local government finance settlement
5 th January	Target date for publication of draft budget
January	Scrutiny committees review draft budget proposals
4 th February	Member briefing prior to County Council
11 th February	County Council Budget meeting
18 th February	Reserve County Council date

Background documents
Below are click-throughs to reports, more information, etc.
Click on the item number to be taken to the relevant
webpage.

KCC's 2020-21 Budget Amendment	1
KCC's 2021-22 Budget Consultation	2
