

From: Paul Carter, Leader
Peter Oakford, Deputy Leader and Cabinet Member for Finance
Zena Cooke, Corporate Director of Finance

To: Cabinet 28th January 2019

Subject: **Capital Programme 2019-22, Revenue Budget 2019-20 and
Medium-Term Financial Plan 2019-22**

Classification: **Unrestricted**

Summary:

The final draft budget proposals were published on 2nd January 2019 to support the scrutiny and democratic process through Cabinet Committees, Cabinet and culminating in the annual County Council budget setting meeting on 14th February. This report provides Cabinet with a summary of the key issues in the draft budget and provides an opportunity to receive and consider comments and recommendations from Cabinet Committees. The timing of some committees means this may need to be a verbal update.

The draft budget includes a proposed 2.996% council tax increase for 2019-20 i.e. up to the maximum without exceeding the 3% referendum limit. The draft budget also includes a further 1.992% council tax increase proposed through the Social Care Levy ensuring the overall amount raised through the levy does not exceed the 6% limit over the 3 years 2017-18 to 2019-20. The final decision on these will be taken at the County Council meeting. The draft budget represents the Council's response to local budget consultation and impact of the provisional Local Government Finance Settlement, as well as an update to include the latest spending/saving plans and forecasts.

The provisional Local Government Finance Settlement was announced on 13th December 2018. Responses to this settlement had to be submitted by 10th January

Recommendations:

Cabinet is asked to endorse the draft budget taking into account any proposed amendments from Cabinet Committees and any other final changes to the draft Budget and MTFP published on 2nd January 2019.

Cabinet is asked to note that final decision on council tax precept will be presented at the County Council meeting on 14th February.

Cabinet Members are asked to bring to this meeting the draft (black combed) 2019-20 Budget Book document published on 2nd January 2019.

Cabinet Members are reminded that Section 106 of the Local Government Finance Act 1992 applies to any meeting where consideration is given to a matter relating to, or which might affect, the calculation of council tax.

Any Member of a Local Authority who is liable to pay council tax, and who has any unpaid council tax amount overdue for at least two months, even if there is an arrangement to pay off the arrears, must declare the fact that he/she is in arrears and must not cast their vote on anything related to KCC's Budget or council tax.

1. Introduction

- 1.1 The Local Government Finance Act 1992 requires the Council to consult on and ultimately set a legal budget and council tax precept for the forthcoming financial year, 2019-20. Setting the Council's revenue and capital budgets continues to be exceptionally challenging in the face of further reductions in central government grants and inadequate funding to cover rising costs and increasing demand for council services. The accompanying draft Budget Book sets out the detailed draft capital programme 2019-22, detailed draft revenue budget 2019-20, and high-level indicative revenue estimates for 2020-21 and 2021-22.
- 1.2 As a result of the grant reductions and inadequate overall funding in the core spending power (including council tax) to cover rising spending demands and costs, the authority still needs to make substantial savings in order to balance the revenue budget for 2019-20. The magnitude of the financial challenge is not as great as in recent years, and thus less savings are necessary. However, 2019-20 will be the 9th year of austerity where significant savings are still needed to balance the budget, and each year gets ever harder to protect front-line services. In order to help protect services the draft 2019-20 budget is still underpinned by draw down from central and directorate reserves which has a consequential impact on the indicative 2020-21 plan.
- 1.3 The 2019-20 provisional Local Government Finance Settlement represents the final year of the current four-year settlement offer. We do not have indicative settlements for 2020-21 and beyond. The settlement included the following changes from the indicative 2019-20 allocations in the 2018-19 settlement:
 - £650m additional funding for social care first announced in the Autumn Budget 2018 (AB18);
 - £180m additional for all authorities from surplus business rates levies to be allocated on the basis of the 2013-14 settlement funding assessment for each authority
 - £153m to compensate authorities that would otherwise have a downward adjustment to business rate tariffs/top-ups as a result of negative RSG
 - The announcement of 15 areas to pilot 75% business rate retention (including two areas which piloted 100% retention in 2018-19) plus the Greater London pilot at reduced 75% retention level, and the original 5 pilot devolution deal areas at their original retention levels
 - An additional £20m in New Homes Bonus (NHB) to support the update to most recent four year's tax bases and maintain the existing 0.4% threshold

- An additional £16m in Rural Services Delivery Grant to maintain levels the same as 2018-19
 - No change in the council tax referendum principles for local authorities (although additional flexibility for Police and Crime Commissioners to increase Band D by up to £24)
 - Additional compensation for the changes in business rates announced in AB18
- 1.4 The uplift to business rates baselines (and therefore tariffs and top-ups) have been recalculated using the September 2018 CPI. The baseline has also been adjusted for the final impact of the 2017 revaluation. Revenue Support Grant (RSG) and Improved Better Care Fund (iBCF) are unchanged from the indicative amounts in last year's settlement.
- 1.5 KCC's draft Budget Book was published on 2nd January 2019. This was earlier than previous years to allow more time for Cabinet Committee members to digest it in advance of January meetings. The document has been further slimmed down from previous years to just include the financial analysis of the draft capital programme, revenue budget and MTFP and the appendices on budget risks and reserves. The revenue plans build on the Autumn Budget Statement to County Council on 18th October which updated the published 2018-20 plan. As part of our digital strategy the Budget Book is also published on line together with a detailed variation statement explaining year on year changes to individual revenue budgets and a report on budget consultation. These can be found on the Council's budget web page <https://www.kent.gov.uk/about-the-council/finance-and-budget/our-budget>
- 1.6 There are some grants which have not yet been announced and we have not received the final tax base or estimated collection fund balances from districts. Consequently, there could be some further final adjustments to present to County Council on 14th February together with any other late changes.
- 1.7 The draft MTFP equation is summarised in table 1. Fuller details are set out in appendices A(i) (high level three-year revenue plan) and A(ii) (detailed one-year directorate plans) of the Budget Book. The absence of detailed government spending plans or indicative settlement beyond 2019-20, as well as potential changes to the local government funding arrangements from 2020, means that the estimates for later years are prudent predictions which almost certainly will change following announcements on the Spending Review (including council tax referendum principles), Fair Funding Review and reform of business rate retention arrangements.

Table 1 - Budget Equation

2018-19 £m	Revenue Budget Equation	2019-20 £m	2020-21 £m	2021-22 £m
66.9	Spending Demands (including replacing one-offs)	72.4	62.3	44.7
46.2	Government Grant Reductions	28.1	18.4	4.7
113.1	Total Challenge	100.5	80.7	49.4

15.2	Government Grant Increases	21.8	2.7	2.8
44.6	Council tax & Business Rates	35.9	12.4	23.0
53.3	Savings, Income and Reserves	42.8	65.6	23.6
113.1	Total Solution	100.5	80.7	49.4

- 1.9 The capital budget is also under significant pressure. Capital investments are funded by a combination of government grants, developer contributions, external funding, capital receipts and borrowing. We have sought to limit additional borrowing as this has revenue consequences for interest costs and setting aside provision for repayment over the lifetime of the asset are borne as revenue spending each year over a very long period. Nonetheless, due to the urgent need for additional capital spending, and shortfalls in government grants and other funding, we have included plans for an additional £64.5m of borrowing to support the programme over the three years 2019-22. We have been able to refinance other schemes so there is no revenue impact of this additional borrowing until after 2021-22.

2. National Fiscal Context

- 2.1 The national fiscal and economic context is an important consideration for the Council in setting the budget. This context does not just determine the amount we receive through central government grants, but also sets out how local government spending fits in within the totality of public spending. This latter aspect essentially sets the government's expectations of how much local authorities would raise through local taxation.
- 2.2 In previous years we have set out a full analysis of the national economic and fiscal context in section 2 of the draft Budget Book. This analysis has been based on the Chancellor of the Exchequer's Autumn Budget and the Office for Budget Responsibility's (OBR) economic and fiscal outlook. The Autumn Budget is now the government's main annual tax and spend policy instrument. The March statement is now just an update to economic and fiscal forecasts.
- 2.3 The Autumn Budget (AB18) was announced on 29th October (nearly a month earlier than previous years) and was made against a highly uncertain economic climate. Consequently, we were not convinced of the value of publishing the full analysis in the draft Budget Book publication in January bearing in mind the risk of further changes by the time of the February Council meeting. Instead we will include a short summary in this report for Cabinet and provide the fuller analysis closer to the County Council meeting in February.
- 2.4 The Chancellor retained his two main fiscal rules in AB18; the cyclically adjusted budget deficit to be below 2% of Gross Domestic Product (GDP), and total debt as % of GDP to be falling, both by 2020-21. The latest OBR report suggests a stronger fiscal performance with total debt already peaking at 85.2% in 2016-17 and reducing to 83.7% forecast for 2018-19 and 79.7% for 2020-21. The annual deficit is predicted to reduce from 1.9% in 2017-18 to a forecast 1.2% in 2018-19. This improved performance is derived from higher than previously forecast economic growth (despite poor performance in first quarter

of 2018 due to adverse weather), lower than planned public spending in 2017-18, and higher forecast tax yields for 2018-19 and beyond.

- 2.5 This improved performance allowed the Chancellor additional headroom to increase public spending plans and reduce some taxes in AB18. Most of the additional spending was allocated to the NHS, although some additional monies were allocated to local government including extra funding for social care in 2018-19 and 2019-20, road maintenance in 2018-19, one-off injection for schools in 2018-19, and removing the borrowing cap on local authority social housebuilding. There was also additional spending to support the implementation of Universal Credit and defence spending.
- 2.6 The tax reductions included increases in personal allowances on income tax, freezing fuel and alcohol duties, increases in business investment allowances and new buildings allowances, and reductions in business rates for medium sized high street premises. Some additional tax is planned to be raised from extending the reforms to off-payroll working (IR35) to larger private sector organisations, and introduction of new digital services tax on the revenues of digital businesses, both from April 2020.
- 2.7 The changes result in the forecast budget deficit initially increasing from £25.5bn in 2018-19 to £31.8bn in 2019-20 (1.2% of GDP to 1.4% of GDP), before then reducing in later years. The Chancellor retained £15.4bn (0.7%) of the headroom to the 2% deficit target to hedge future economic and fiscal uncertainty.
- 2.8 The provisional local government finance settlement was announced on 13th December. This announcement is one of the key elements of the Council's budget process as it includes several significant grants and council tax referendum principles. The provisional Local Government Finance Settlement continues to be presented as a spending power calculation for each authority setting out the overall change in funding from central government and council tax that the government anticipates for each authority over the years from 2015-16 to 2019-20. The updated spending power calculation from the 2019-20 provisional is reproduced in table 2.
- 2.9 The spending power closely resembles KCC's budget and includes the main sources of funding but does not include any additional retention from business rate growth (and the Kent pilot/pool), collection fund balances, and a small number of other grants. Overall the spending power is now showing a net £80m (8.9%) increase in spending over the four-year settlement. This is an improvement on the original four-year settlement of 2.3%, and more than the 6.7% shown in updated indicative four-year settlement this time last year. This improvement has come from a combination of council tax (tax base and increases in the referendum threshold), and additional government support for social care. The reductions in Revenue Support Grant (RSG) within the settlement funding assessment (SFA) are unchanged from the original settlement. However, as already identified in paragraph 1.2 this improved four-year settlement is still nowhere near enough to cover rising costs and increased demand, and thus continues to represent a significant real terms reduction.

Table 2 – Spending Power

CORE SPENDING POWER					
Please select authority					
Kent					
Illustrative Core Spending Power of Local Government;					
	2015-16	2016-17	2017-18	2018-19	2019-20
	£ millions	£ millions	£ millions	£ millions	£ millions
Settlement Funding Assessment	340.0	283.4	241.9	218.4	194.4
Compensation for under-indexing the business rates multiplier	2.5	2.5	2.6	4.1	6.0
Council Tax of which;	549.0	583.2	620.5	665.6	713.5
<i>Council Tax Requirement excluding parish precepts (including base and levels growth)</i>	549.0	572.0	596.9	628.1	660.5
<i>additional revenue from referendum principle for social care</i>	0.0	11.2	23.6	37.5	53.1
<i>Potential additional Council Tax from £5 referendum principle for all Districts</i>	0.0	0.0	0.0	0.0	0.0
Improved Better Care Fund	0.0	0.0	26.4	35.0	42.4
New Homes Bonus	7.3	8.9	7.4	5.8	6.4
New Homes Bonus returned funding	0.6	0.4	0.4	0.0	0.0
Rural Services Delivery Grant	0.0	0.0	0.0	0.0	0.0
Transition Grant	0.0	5.7	5.7	0.0	0.0
The Adult Social Care Support Grant	0.0	0.0	6.2	3.9	0.0
Winter pressures Grant	0.0	0.0	0.0	6.2	6.2
Social Care Support Grant	0.0	0.0	0.0	0.0	10.5
Core Spending Power	899.4	884.0	911.2	939.0	979.4
Change over the Spending Review period (£ millions)					80.0
Change over the Spending Review period (% change)					8.9

2.10 The changes from the previous spending power have been highlighted in table 2 and include:

- Changes following AB18 and the provisional Local government finance settlement highlighted in green
- The final 2018-19 council tax base for KCC as per the approved budget shown highlighted in blue
- The government's estimate for 2019-20 council tax (base, referendum increases and social care precept) highlighted in orange

2.11 The spending power provides a reasonable measure of the change in local authority budgets over the settlement period and enables comparison between other authorities and different classes of authority. As well as not including retained business rates growth and collection fund balances, the main grants which contribute to KCC's net budget requirement not included are the business rate levy surplus and extended free school travel. The spending power includes the additional grant for social care winter pressures although in KCC draft budget we have treated this as a ring-fenced grant offsetting additional spending to reduce hospital delayed transfers.

3. Response to the Provisional Settlement

3.1 KCC submitted its response on 10th January. The response was agreed with the Cabinet Member for Finance. In addition to the specific questions we included an additional submission setting out our concerns with the decisions on 75% business rate retention pilots for 2019-20. We had two principle concerns:

- The process and in particular why some areas which piloted 100% retention were reapproved for 75% retention in 2019-19 and others were not and the criteria used to select other new areas
 - The unique impact of Brexit on the Kent area and how business rates retention pilot could help address this impact in addition to specific funding for Brexit impacts which have already been secured.
- 3.2 The response reiterated our concern that the four-year settlement, in spite of the improvements outlined in paragraph 2.9, is still “not good enough” as it fails to adequately recognise rising costs and demands. We also challenged why this settlement continues to be described as a real-terms increase when it is nothing of the sort. We reiterated our previous criticism of the changes made to RSG distribution from 2016-17, which were introduced with no prior notification or consultation, and we still believe penalise county authorities which has contributed to the financial failures we are starting to witness.
- 3.3 We supported the changes made to distribute the additional grants for:
- Social Care Support Grant, albeit reluctantly on the basis that there is currently little alternative to the Relative Needs Formula (RNF) although we believe this formula is fundamentally flawed in measuring social care needs
 - New Homes Bonus (NHB) with additional money to maintain the current 0.4% threshold
 - Rural Services Grant with additional money to maintain allocations at same levels as 2018-19
 - Business Rate Levy Surplus with distribution based on 2013-14 SFA i.e. before the changes to RSG distribution which we have consistently challenged
- 3.4 We reiterated our concerns regarding the council tax referendum principles which we consider to be undemocratic and no better than the previous capping regime. We repeated our concerns that previous funding regimes have benefited some areas and resulted in lower council tax charges (particularly in Inner London) and that if the Fair Funding Review results in a more appropriate distribution of the business rate baseline that the council tax referendum principles should allow charges in these areas to catch up to compensate for losses. We welcomed that the government has honoured the increase in the referendum threshold announced in 2018-19 for 2019-20.
- 3.5 We anticipate the final settlement will be announced in early February, hopefully before the County Council meeting on 14th February.

4. Revenue Budget and Medium-Term Financial Plan Proposals

- 4.1 The 2019-20 draft budget includes £59.5m of additional spending demands including realignment of budgets to reflect current spending, unavoidable spending increases, forecasts for future demand and cost increases, and local choices. We have better categorised the spending demands between these main reasons in response to the increased emphasis on financial resilience across local government. The draft budget also must reflect the £12.9m

needed to replace the use of one-offs on the 2018-18 base budget. This £72.4m together with £28.1m reduction in RSG make up the total £100.5m budget challenge for 2019-20 as illustrated in table 1 (paragraph 1.7). The additional spending demands are shown in more detail in appendix A(ii) of the Budget Book.

- 4.2 The 2018-19 draft budget includes savings and income proposals of £42.9m. This is less than previously predicted and is possible due to the combination of additional funding made available in AB18 and in the provisional settlement, lower draw down from reserves in 2018-19, and higher than forecast council tax base. The additional funding made available in AB18 for highways maintenance in 2018-19 has facilitated the lower draw down from reserves (as well as supporting additional in-year capital and revenue spending on highways).
- 4.3 The overall levels of savings and income are similar in total to the £40.9m identified in the Autumn Budget Statement to County Council in October. The main change is that we have resolved the unidentified gap. There have been minor adjustments to some of the detail as plans have evolved. As in previous years these plans are still at various stages of development and we have rated the savings as:
- Blue – ready to be delivered
 - Green – plans are well developed, consultation is underway or completed, the quantum and timescale is realistic, and progress is pending final decision
 - Amber – plans are still being developed, the saving is deliverable but the quantum uncertain, and consultation has not yet commenced
 - Red – savings which have a risk of being undeliverable because something has changed recently which makes the saving highly doubtful
- All savings and income are set in detail by directorate in appendix A(ii) of the Budget Book categorised between transformation, income, efficiency, financing and policy.
- 4.5 The combination of spending pressures and savings/income determines the change in the Council's overall net budget requirement. This is funded by proposed changes in council tax, changes in retained business rates growth, and the provisional settlement. As identified in paragraph 1.6 we are still awaiting the final notification of the estimated council tax base (and share of business rates base), collection fund balances and final settlement. The KCC council tax precept must be based on the final tax base notified by districts and the council tax approved by full council.
- 4.8 The budget proposes a council tax increase up to the maximum allowed without exceeding the 3% referendum threshold and by a further 2% for the social care levy (ensuring the overall increase for the levy does not exceed the maximum permitted 6% over the three years 2017-18 to 2019-20). The impact of the proposed increase to individual bands are shown in table 3. These will be presented for agreement of full Council on 24th February. The indicative assumptions for 2020-21 and 2021-22 are for further 2% increases each year.

Table 3 – Proposed Council Tax Increases

	2018-19 Charge (incl social care levy)	2019-20 Proposed (excl social care levy)	2019-20 Proposed (incl social care levy)
Band A	£825.12	£849.84	£866.28
Band B	£962.64	£991.48	£1,010.66
Band C	£1,100.16	£1,133.12	£1,155.04
Band D	£1,237.68	£1,274.76	£1,299.42
Band E	£1,512.72	£1,558.04	£1,588.18
Band F	£1,787.76	£1,841.32	£1,876.94
Band G	£2,062.80	£2,124.60	£2,165.70
Band H	£2,475.36	£2,549.52	£2,598.84
% increase		2.996%	1.992%

- 4.7 The 2020-21 and 2021-22 funding estimates are based on an overall 2% increase in core spending power over the two years comprising of 2% per annum council tax increases and further reductions in some government grants. This assumption funding will almost certainly not be accurate pending the outcome of Spending Review 2019 (including council tax referendum principles), Fair Funding Review and reform of business rate retention arrangements.

5. Budget Consultation

- 5.1 Consultation on the Council's revenue budget and council tax proposals was launched on 11th October to coincide with the publication of the Autumn Budget Report to County Council. The consultation closed on 21st November. This consultation sought views on council tax and KCC's budget strategy. The consultation was web based supported by a social media campaign. This approach achieved the aim of increased engagement at lower cost and received a total of 1,717 responses (compared to 965 responses last year). Furthermore, there were fewer numbers who started a response but did not complete (698 compared to 953 last year).
- 5.2 The campaign also aimed to increase public understanding of the Council's budget and the financial challenge arising from rising demand for/cost of providing Council Services, reductions/changes in central government funding, the need to find cost savings whilst at the same time protecting valued services, and impact on council tax. We will need to undertake further evaluation of the extent to which these aims were achieved.
- 5.3 Overall there were fewer proportion of respondents supporting council tax increases than in previous years although in general the suggestions where the Council could make alternative savings would not balance the budget equation. In relation to the budget strategy a significant majority either agreed or strongly

agreed that this should support delivery of the three strategic outcomes outlined in the Council's Strategic Statement. A comprehensive report on consultation activity and responses is published on the Council's website (see link in background documents).

6. Capital Programme

- 6.1 Capital expenditure is spent on the purchase or enhancement of physical assets where the benefit will last longer than the year in which it is incurred e.g. school buildings, roads, economic development schemes, IT systems, etc. It includes the cost of purchasing land, construction costs, professional fees, plant and equipment and grants to third parties. As with revenue, capital spending plans are determined according to the Council's statutory responsibilities and local priorities as set out in the MTFP, with the ultimate aim of delivering the vision set out in the Strategic Statement.
- 6.2 Capital spending has to be affordable as the cost of interest on borrowing and setting aside sufficient provision to cover the initial investment funded by loans over the lifetime of the asset, are borne as revenue spending each year over a very long period. This affordability would also apply to invest to save schemes which need to have a reasonable payback.
- 6.3 Section 1 of the draft Budget Book sets out the proposed 2019-22 programme and associated financing requirements. The summary provides a high level overview for the whole council, and the individual directorate pages provide more detail of rolling programmes and individual projects.
- 6.4 The 2018-21 programme was developed assuming a limit of no more than £100m of additional borrowing for new schemes over the three-year period. All of this capacity was used up in the three-year plan leaving no room for new schemes in subsequent years. Since the original programme was agreed some new projects have been committed e.g. additional capital spending on highways schemes approved by full Council in July 2018. We have also re-evaluated the programme where spending can be reduced or can be fully externally funded.
- 6.5 However, some further additional capital spending is essential to meet statutory responsibilities or will be an invest to save for the future. This spending would have to be funded from additional borrowing of £64.5m over the three-year programme. The timing of this borrowing and the scope to refinance other schemes means the full revenue costs of £4.5m will impact later than 2021-22 but would be an additional revenue cost for another 20/30 years thereafter.

7. Finalising the Budget

- 7.1 It is almost inevitable that there will be some further changes before the budget and council tax is presented to County Council for approval on 14th February. At the very minimum this draft is based on estimated council tax base and

KCC's estimate for the local share of business rates and collection fund balances. It is almost certain that these estimates will change for the final approval. We also need to leave scope to deal with any late issues which may arise, including recommendations from Cabinet Committees.

- 7.2 At this stage we plan to deal with any changes to the published draft through the report to County Council rather than re-issuing the draft budget. However, depending on the number and complexity of the late changes this may be reviewed. There may need to be some further minor variations which are necessary after County Council has approved the budget for the publication of the final Budget Book in March. We will endeavour to keep these to a minimum and ensure they do not materially affect the budget but the Council approval will need to seek delegated authority to make such changes.
- 7.3 There are some spending pressures and savings which have been held unallocated in the draft Budget Book published on 2nd January 2019. This is because the final proposed distribution has not yet been resolved e.g. the pay and reward pot pending decisions on the 2018-19 assessment ratings and rewards at the different achievement ratings. These have either been held centrally under financing items (page 49 line 103) and others held unallocated within directorates (page 34 line 2, page 38 line 35, page 42 line 61).

8. Recommendations

Recommendations:

- a) Cabinet is asked to endorse the draft budget taking into account any proposed amendments from Cabinet Committees and any other final changes to the draft Budget and MTFP published on 2nd January 2019.
- b) Cabinet is asked to note that final decision on council tax precept will be presented to the County Council meeting on 14th February.

9. Background Documents

- 9.1 KCC's Budget webpage
<https://www.kent.gov.uk/about-the-council/finance-and-budget>
- 9.2 KCC's approved 2018-19 Budget and 2018-20 Medium Term Financial Plan
https://www.kent.gov.uk/_data/assets/pdf_file/0010/79714/medium-term-financial-plan-and-budget-information.pdf
- 9.3 Autumn Budget Report to County Council 18th October 2018
<https://democracy.kent.gov.uk/documents/s86875/Autumn%20Budget%20Statement%20Final%20version.pdf>

- 9.4 KCC Budget Consultation launched 11th October 2018
<https://www.kent.gov.uk/about-the-council/finance-and-budget/our-budget>
- 9.5 Chancellor's Autumn Budget 2018 29th October 2018
<https://www.gov.uk/government/topical-events/budget-2018>
- 9.6 Office for Budget Responsibility fiscal and economic outlook 29th October 2018
<https://obr.uk/efo/economic-fiscal-outlook-october-2018/>
- 9.7 Provisional Local Government Finance Settlement 13th December 2018
<https://www.gov.uk/government/collections/provisional-local-government-finance-settlement-england-2019-to-2020>
- 9.8 KCC report on 2018 Budget Consultation
https://www.kent.gov.uk/_data/assets/pdf_file/0008/89891/Budget-campaign-and-consultation-report-2019-20.pdf
- 9.9 KCC Draft Budget Book 2nd January 2019
https://www.kent.gov.uk/_data/assets/pdf_file/0006/89889/Draft-budget-book-2019-20.pdf

10. Contact details

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