

## **Budget Framework 2018 to 2022 28 February 2018**

### **Report of Cabinet**

#### **PURPOSE OF REPORT**

To present Cabinet's final budget proposals in order that the City Council can complete its budget setting for 2018/19 and update its financial strategy to 2022.

This report is public.

#### **RECOMMENDATIONS:**

- (1) That the General Fund Revenue Budget of £16.204M for 2018/19 be approved, resulting in a Council Tax Requirement of £9.079M excluding parish precepts, and a Band D basic City Council tax rate of £220.36.**
- (2) That the Medium Term Financial Strategy (MTFS) be approved as set out at Appendix A, subject to Council agreeing the following:**
  - (a) That the supporting General Fund revenue budget proposals be approved, as summarised at Annexes 1(i) and (ii).**
  - (b) That the Housing Revenue Account budgets and future years' projections be approved, as set out at Annex 3.**
  - (c) That the Policy and Statement on Provisions and Reserves be approved, as set out at Annexes 4 and 5.**
  - (d) That the General Fund Capital Programme be approved, as set out at Annex 6.**
  - (e) That the Council Housing Capital Programme be approved, as set out at Annex 7.**
  - (f) That the budget transfer (virements and carry forwards) limits be approved, as set out at Annex 8.**
- (3) That Council notes the Section 151 Officer's advice regarding robustness of budget estimates, the adequacy of reserves and balances and the affordability of borrowing.**

## 1 INTRODUCTION

- 1.1 Following its meeting on 13 February Cabinet has now finalised its budget framework proposals for General Fund, with Council Housing proposals being finalised at the earlier meeting on 16 January. These are all now reflected in the recommendations of this report.

## 2 STRATEGIC OVERVIEW FROM CABINET

- 2.1 In strategic terms the main challenge of budget setting is to match priorities and corporate planning objectives against what is affordable financially.
- 2.2 This year we undertook a strategic review of the Council's existing priorities and services, including performance, as well as looking at options to innovate and modernise. In due course Council will be asked to approve a new Corporate Plan that focuses on four themes over the period 2018 to 2022, namely:
- Clean and Safe Neighbourhoods
  - Healthy and Happy Communities
  - A Thriving and Prosperous Economy; and
  - An Ambitious and Forward-Thinking Council.

As outlined at the last Council meeting, we have developed, prioritised and planned a programme of efficiencies, income generation and invest-to-save proposals. Budget proposals are presented in relation to the above themes.

- 2.3 Many of the budget proposals focus on income generation and efficiency savings, as the Council needs to balance its budget for the medium term. Cabinet's strategy includes the use of reserves in the next two years, which it is hoped will both help us to achieve progress in our priority areas and lead to increased income to support our priority areas. Notable examples include the business case development for a solar farm, the clearance of land jointly owned by ourselves and Lancashire County Council at Heysham Gateway for industrial use, expansion of the facilities at Williamson Park, and modernising the waste collection service.
- 2.4 Following the Final Local Government Settlement and a review of business rate income prospects, it is pleasing to note that our prospects have improved, and in turn this should help provide more funds for delivering against our priorities. Nonetheless, there are still many uncertainties to overcome and improvements to our funding outlook are by no means certain. We are not alone in this; many local authorities up and down the country are also similarly affected. Until such time as Government clarifies what its intentions are regarding the future of Local Government finance, we will continue to help protect the longer term viability of services through council tax and other income generation, and this is reflected in our proposed financial strategy.
- 2.5 In finalising our budget proposals, we have considered the feedback from the last Council meeting and our responses are as follows.

- a. **That £20,000 be allocated to distribute to people in need via the Citizens' Advice Bureaux (CABs) and that the funds be administered by way of a voucher system, not cash.**

Council may be aware that Lancashire County Council already operates a crisis support scheme which offers some help with food parcels, heating costs and household items subject to eligibility criteria. There are also several charities and voluntary organisations in the district that provide food parcels and hot meals. Rather than move into providing or duplicating those types of services, Cabinet believes that the Council is better focusing its efforts on providing other forms of support to those most vulnerable, for example through its council tax and benefits systems, its support to CABs and other voluntary organisations, and through its various housing support services, as examples.

- b. **That funds be made available for 'secondary parks' such as Scotch Quarry to address infrastructure and litter picking issues. The suggestion was for a £30,000 fund.**

Cabinet appreciates the contribution that the community can make in helping to manage and improve various open spaces. It proposes, during the course of 2018/19, to develop a plan for working with community groups to maximise the impact that any Council funding could have, in support of this idea being considered for the 2019/20 budget.

- c. **That Cabinet seeks to reduce the anticipated spend on consultants in 2018/19.**

In order to ensure sufficient capacity and expertise is in place to deliver the Council's objectives, consultancy support of various forms will inevitably be needed. That said, specific monitoring and reporting arrangements will be introduced during next year (as part of the usual quarterly monitoring) to improve the transparency and accountability for interim posts and other consultancy support, and to provide assurance that they provide value for money and meet the Council's requirements. Also, within Cabinet's budget proposals, more information has been included regarding key development proposals such as Williamson Park, Salt Ayre and the Solar Farm – costs for the latter now exclude detailed design as these would only be incurred should the business case stack up, and following further consideration by Members.

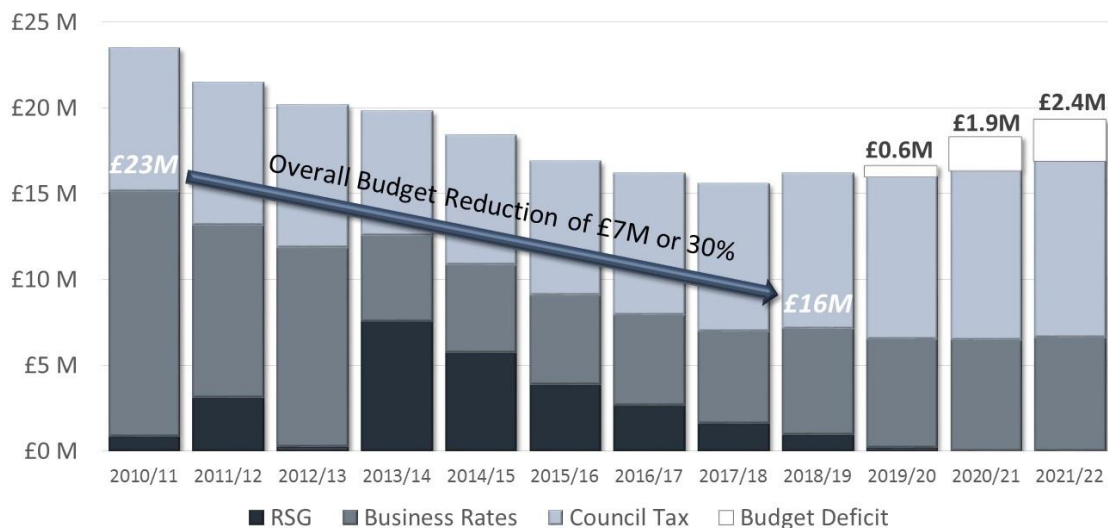
- 2.6 Separately, Cabinet is conscious that a number of reviews from previous years are currently awaiting clarification on wider developments, or they are on hold. These include the outstanding job evaluation (pay and grading) reviews, and it is anticipated that the approach and timing of this will be revisited during 2018/19, as part of a broader piece of work covering organisational development more generally.
- 2.7 Council is now presented with Cabinet's full budget proposals for the coming year. The key points and main changes since last Council are outlined in the following sections.

### 3 GENERAL FUND

#### 3.1 Revenue Budget

- 3.1.1 The financial challenges still facing the Council, and the progress made so far, must both be appreciated and these aspects are shown in the following diagram.

##### The Budget: Past, Present and Future



- 3.1.2 Since 2010/11, in cash terms the Council has reduced its net spending by around £7M or 30%. In real terms the reductions quoted would be substantially more, taking into account the impact of inflation.
- 3.1.3 Looking to the future, it is still anticipated that the Council will have to reduce its annual net spending on services by another £2.4M or so by 2022, on top of what it has already saved.
- 3.1.4 Full details are provided in the updated Medium Term Financial Strategy (MTFS), which is set out in **Appendix A** for Council's consideration. This incorporates all of Cabinet's budget proposals. In addition, the detail behind specific General Fund savings and growth is attached at **Appendix B**.
- 3.1.5 As was reported in February, the bulk of the MTFS remains much the same, other than reflecting Cabinet's revision to future budget strategy. The key figures and targets set out in the MTFS are replicated overleaf.

Target	2018/19	2019/20	2020/21	2021/22
Target Budget Requirement	£16.204M	£16.015M	£16.376M	£16.941M
Target Council Tax Requirement	£9.079M	£9.487M	£9.910M	10.327M
Target Council Tax Increase (Band D)	£6.39 2.99%	£6.59 2.99%	£6.78 2.99%	£6.99 2.99%
Target Council Tax Rate (Band D)	£220.36	£226.95	£233.73	£240.72
<b>Year on Year Net Savings Requirement (assumes recurring savings achieved)</b>	-	<b>£0.649M</b>	<b>£1.293M</b>	<b>£0.461M</b>
<b>Cumulative Net Savings Requirement</b>	-	<b>£0.649M</b>	<b>£1.942M</b>	<b>£2.403M</b>

3.1.6 Taking account of the agreed 2.99% increase in Band D council tax and the final Settlement, the resulting General Fund Revenue Budget needs to be set at £16.204M. In simple terms this translates into a 2.3% year on year increase in net spending. This is the first time since 2010/11 that the Council's net budget has increased year on year.

3.1.7 The actual basic Band D City Council tax payable (excluding parish precepts) would be £220.36, which would raise income of £9.079M for City Council services. Increases for other bandings are included in the attached MTFS.

3.1.8 In support, Council is recommended to approve updated revenue proposals as summarised at **Annexes 1 (i and ii)** to the MTFS. These take into account the decisions of Cabinet at its meeting on 13 February, subject to call-in.

### 3.2 Provisions, Reserves, and Balances

3.2.1 As a whole, Cabinet's budget proposals are based on Balances reaching £4.668M by 31 March 2018. The s151 Officer advises that the minimum level of General Fund Balances should be retained at no less than £1.5M.

3.2.2 Should the outturn for this year be as expected, the position would mean that the Council has over £3M of surplus Balances available for use over and above the recommended minimum level of £1.5M. Further information is included within the attached MTFS.

3.2.3 A full review of other reserves and provisions has been completed as reflected in the policy and statements at **Annexes 4 and 5** to the MTFS. These funds will help progress a number of initiatives in line with the Council's priorities, as well as providing more flexibility to support future planning. The policy is in line with the s151 Officer's further comments and advice, which is included at the end of this report.

### 3.3 Capital Programme

- 3.3.1 The proposed General Fund investment programme for the period to 2021/22 is included at **Annex 6** to the MTFs. This now reflects Cabinet's budget proposals.
- 3.3.2 The proposed programme retains a strong focus on ensuring that the Council's infrastructure and facilities are fit for purpose, as well as retaining previously approved measures to help promote health and wellbeing, and public realm improvements to help promote economic growth and generate income.
- 3.3.3 The current year's Revised Programme now stands at £12.146M. During the next four years, a further £21.196M of investment is currently planned, giving a total 5 year programme of £33.342M.
- 3.3.4 Overall the programme is balanced, allowing for a gross increase of £13.713M in the underlying need to borrow (known as the Capital Financing Requirement or CFR), over the period to 2021/22.
- 3.3.5 Over the course of the last year, the financing movements are as follows:

Key Changes (Budget Council March 2017 to Feb. 2018)	Movements in Financing
	£'000
CFR Increase	+2,161
Increase in Capital Receipts	+711
Use of Earmarked Reserves	+1,116
Reduction in Direct Revenue Financing	(27)
Use of External Grants and Contributions	+4,189
<b>Total Changes</b>	<b>+8,150</b>

**\*\*** Movement from the original 4-year 2017/18 to 2020/21 programme, to the proposed 5-year for 2017/18 to 2021/22.

- 3.3.6 It can be seen that capital receipts forecasts have increased by £711K to reflect recent disposal decisions. This results in assumed total receipts financing of £1.581M over the period to 2020/21. Of this amount, around £1.1M has either already been received, or is linked to the progression of a related scheme proposal (Heysham Gateway), and therefore associated financing risks are fairly low.
- 3.3.7 In terms of CFR related charges against the revenue budget, over the next four years they are estimated as follows:

	<b>Minimum Revenue Provision</b>	<b>External Interest</b>	<b>Total CFR Related Charges</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>2018/19</b>	1,766	1,093	<b>2,859</b>
<b>2019/20</b>	1,915	1,099	<b>3,014</b>
<b>2020/21</b>	2,143	1,106	<b>3,249</b>
<b>2021/22</b>	2,368	1,112	<b>3,480</b>

3.3.8 Much of the CFR increase over the coming years is linked to short-lived assets (vehicle and ICT replacements), as well as longer-term corporate property works. Additional asset management capacity is now in place, and a number of key projects, such as Canal Corridor North, Bailrigg Garden Village, Accommodation and Heysham Gateway, will help clarify the Council's future property strategy. Through future asset management reviews it is anticipated that capital financing costs can be reduced and this too is provided for within the Council's MTFS.

3.3.9 The above capital investment plans link closely with aspects of treasury strategy, included elsewhere on the agenda. Essentially capital investment decisions cannot be divorced from revenue budget setting and the challenge of balancing priorities against affordability applies equally to both. Members will note from the treasury report that the regulatory framework for local authority investment and borrowing is changing, and it is anticipated that updated proposals will be presented to Council during the course of 2018/19, to link with (and inform) Cabinet's mid-year budget and Canal Corridor North (CCN) developments.

## **4 COUNCIL HOUSING (THE HOUSING REVENUE ACCOUNT)**

### **4.1 Rent Policy and 30-Year Business Plan Impact**

4.1.1 The Council has a legal requirement to maintain a separate ring-fenced account for the provision of local authority housing, known as the Housing Revenue Account (HRA). This covers the maintenance and management of the Council's housing stock.

4.1.2 Prior to 2016/17 the HRA was well placed to invest and enhance its service provision significantly, but the Council's opportunities in this area fundamentally reduced as a result of subsequent Government policy changes.

4.1.3 Unfortunately, through the Welfare Reform and Work Act 2016, the Government removed the ability of the Council to determine its own rent policy and these restrictions are expected to last until 2019/20.

4.1.4 On a more positive note, however, more recently Government has clarified to some degree its policy intentions for 2020/21 onwards. From then on – or at least for a five year period – local authorities should be able to revert to increasing general average rents year on year by Consumer Price Index (CPI) inflation plus 1%.

- 4.1.5 Taking the above points into account, the Council's current rent policy is summarised as follows:

For general properties, average rent of £71.27 applies for 2018/19, representing a 1% year on year reduction.	For sheltered and supported properties, average rent of £66.31 applies for 2018/19, also representing a 1% year on year reduction.
For 2019/20 average rents will reduce by 1% year on year.	
Following relevant properties becoming vacant, they will be re-let at 'formula rent' less the relevant cumulative year on year reduction applicable (i.e. generally -3% for 2018/19 rising to -4% in 2019/20).	
For 2020/21 onwards, it is assumed that council housing rents will increase by 3.2% year on year, subject to annual review of inflation forecasts, and any future determinations that may be issued by Government from time to time.	

- 4.1.6 The Government restrictions on rent setting to 2019/20 were estimated to cost around £90M over the life of the 30-year business plan. The more recent announcement on relaxing those restrictions means that potentially, the Business Plan could improve by around £60M, giving rise to a surplus of £69M by the end of the 30-year period, albeit recognising the risks regarding long term rent policy. To demonstrate, should Government legislate to allow only CPI increases (with no plusage) from 2025/26 onwards, then the £69M projected surplus would reduce down to somewhere nearer £35M.
- 4.1.7 This would still be very positive compared with expectations a year ago, but it does highlight the extent to which future rent policy uncertainty drives business and financial planning uncertainties, and the need to keep core assumptions and expectations under review.

## 4.2 Revenue Budget

- 4.2.1 Despite the rent policy uncertainties, Cabinet remains committed to improving services to its housing tenants, and it also recognises the ongoing challenges that tenants face in the wake of ongoing welfare and other potential social housing reforms.

- 4.2.2 Through the business planning process the following needs have been identified:

- Develop and implement a marketing strategy to rebrand council housing to become 'housing of choice';
- Continue with aspirations for new build council housing to meet demand and investigate alternative vehicles for delivery;
- Protect current income and increase going forward through reducing empty home turnover and improvements to the 'end to end' lettings process to generate efficiencies (i.e. lean thinking);
- Continue to improve the effectiveness and efficiency of the Repairs and



Maintenance Service (RMS) through investment in technology to extend mobile working;

- Improve tenancy management and support by increasing capacity in early intervention and prevention to support tenants struggling with maintaining tenancies, debt (impact of Universal Credit) and promote pathways into employment.
- Continue with existing support to community centres, ahead of a wider VCFS review.

4.2.3 Strategies are being developed to address these issues and drawing on this, as set out in **Appendix C**, there are a number of income generation and growth areas included in Cabinet's HRA budget proposals:

a) Income Generation:

- Conversion of former scheme manager dwellings
- Conversion of redundant shops
- New build garages at Carnforth

b) Growth

- Increasing income management officer capacity
- Increasing Household Intervention officer capacity
- Extending support to the Marsh Community Centre for one year.

4.2.4 Various other operational measures have been built into the draft budget forecasts. More specifically, Council should note that actions arising from the ongoing review of how council houses are repaired and maintained may well have investment implications going forward, but on the basis that any such needs should be more than offset by the efficiency savings to be generated. The outcome of the review will be reported in the Autumn and it is very important, not least to prevent recurrence of overspendings and improve the service to tenants.

4.2.5 The associated summary of HRA budget proposals is attached at **Annex 3**.

### 4.3 Capital Programme

4.3.1 The proposed Council Housing capital programme is included at **Annex 7**.

4.3.2 Future years' programmes are set in line with the HRA Business Plan wherever possible. Drawing on this, the draft programme should enable current housing stock to be maintained to the appropriate standards, meeting the Council's obligations under Decent Homes, and compliance with any other statutory regulations.

4.3.3 In terms of increasing council housing supply, existing schemes are moving forward to a degree, i.e. the two schemes at Carnforth are being progressed to full planning approval, and conversion of other buildings is provided for within Cabinet's budget proposals referred to earlier, but work on all other schemes is still on hold for now.

4.3.4 On that note, Government has recently announced that it intends to bring forward a Green Paper on the future of social housing. At this moment in time there are no details or timetable but this could clearly have an influence on the Council's future strategies to provide more social housing in the district.

- 4.3.5 Also, based on Government's recent announcement on rent setting from 2020/21, it is more feasible for other options to be explored in terms of how the Council might seek to help increase housing stock, within (or alternatively outside of) the HRA. This needs careful consideration, hence it is likely to be put forward for consideration either as part of the 2018/19 mid-year review or for 2019/20 budget planning. By then, more might be known regarding the Government's intended Green Paper.
- 4.3.6 Taking account of the above points, the total draft five year programme for 2017/18 onwards now stands at £21.280M, the majority of which will be financed from revenue sources. There is no prudential borrowing requirement.

#### 4.4 Provisions, Reserves and Balances

- 4.4.1 A formal review of the HRA's Balances, Reserves and Provisions has been undertaken, the outcome of which is also reflected in **Annexes 4 and 5**.
- 4.4.2 In terms of Balances, after reviewing the Housing Revenue Account and General Fund in comparative terms and considering the key issues, assumptions and risks underlying the budget projections, the Section 151 Officer has advised maintaining the minimum level of HRA Balances at £500K from 01 April 2018 to support the budget forecasts, as part of the overall medium term financial planning for the HRA.
- 4.4.3 As at 31 March 2018 HRA Balances are forecast to be £1.938M, which is £1.438M above the recommended minimum level.
- 4.4.4 All other surplus resources are held in the Business Support Reserve. As at 31 March 2018, around £8.3M is expected to be available in this reserve. The first spending priority is still to support existing commitments over the lifetime of the 30-year Business Plan, but Government's recent clarity on rent policy for 2020/21 (at least for five years) should give more flexibility for the service and its future sustainability.

### 5 OPTIONS AND OPTIONS ANALYSIS (INCLUDING RISK ASSESSMENT)

#### 5.1 Revenue Budget

Council may adjust its General Fund revenue budget proposals, as long as the overall budget for 2018/19 balances and fits with its approved council tax level. The Chief Officer (Resources), as s151 Officer, continues to advise that wherever possible, emphasis should be on reducing future years' net spending.

Similarly, Council could consider alternative budget proposals for the HRA, but it cannot change rent levels.

#### 5.2 Capital Investment and Programming

For capital, Council may adjust its capital investment and financing proposals taking account of spending commitments and priorities, but its proposals for 2017/18 and 2018/19 must balance.

#### 5.3 Other Budget Framework Matters (Reserves and Provisions / MTFS)

Given known commitments, risks and council tax and housing rent restrictions there is little flexibility in financial terms, but Council could consider different budget strategies to be appraised for future years, or alternative arrangements for

approving the use of various reserves, or different virement and/or carry forward limits. On the whole, however, previous arrangements have worked reasonably well and so no other fundamental changes are proposed.

5.4 Section 151 Officer's comments and Advice

Council is required to note this formally in the minutes of the meeting, hence it is reflected in the recommendations

- 5.5 Depending on the nature of any alternative proposals put forward, Officers may need time to assess the risks and implications. This is to ensure that relevant considerations are taken into account, to support informed and lawful decision-making.

6 **CONCLUSION**

- 6.1 This report addresses the actions required to complete the budget setting process for 2018/19, and for updating the Council's associated financial strategy.

**RELATIONSHIP TO POLICY FRAMEWORK**

The budget should represent, in financial terms, what the Council is seeking to achieve through its Policy Framework.

**CONCLUSION OF IMPACT ASSESSMENT**

(including Diversity, Human Rights, Community Safety, Sustainability etc)

No additional impact identified – any specific issues have been (or will be) considered as part of the relevant aspect of the policy framework or individual budget proposals, etc. Where appropriate, equality impact assessments have been produced and are available in connection with Cabinet's specific budget proposals.

**LEGAL IMPLICATIONS**

Legal Services have been consulted and are content with the report but will consider further the development and implementation of relevant budget proposals in due course to ensure legal aspects are fully considered.

**FINANCIAL IMPLICATIONS**

As set out in the report.

**OTHER RESOURCE IMPLICATIONS**

**Human Resources / Information Services / Property / Open Spaces:**

Various budget proposals have resource implications and these have been taken account of in Cabinet's consideration of budget options as far as possible at this stage. Their implementation would be in accordance with council policies and procedures, as appropriate. Furthermore, it is recognised that additional resource needs may be required and arrangements are in hand to assess and address these.

**SECTION 151 OFFICER'S COMMENTS**

The Local Government Act 2003 placed explicit requirements on the s151 Officer to report on the robustness of the estimates included in the budget and on the adequacy of the Council's reserves; this requirement is addressed below. Previous Cabinet reports have already

included some relevant details of this advice, together with the risks and assumptions underpinning the budget process so far.

### **Provisions, Reserves and Balances**

- Specific earmarked reserves and provisions are satisfactory at the levels currently proposed.
- Unallocated minimum balances of £1.5M for General Fund and £0.5M for the Housing Revenue Account are reasonable levels to safeguard the Council's overall financial position, given other measures and safeguards in place, taking a medium to longer term view.

The above advice regarding unallocated balances is dependent upon other provisions and reserves remaining broadly at proposed levels, unless a specific policy change indicates otherwise. It is dependent upon Council not varying substantially the budget proposals as set out.

As a very simple measure, the inherent value of the risks facing the Council by far exceeds the total of all reserves and balances. Whilst it is not the case that all these risks could fall due immediately, Members should appreciate the need for holding balances and reserves more generally, and using them wisely. It is inappropriate to view simply the level of funds held, without considering the reasons as to why those funds might be needed.

### **Robustness of Estimates**

A variety of exercises have been undertaken to establish a robust budget for the forthcoming year. These include:

- producing a base budget, taking account of service commitments, pay and price increases and expected demand / activity levels as appropriate, and the consideration of key assumptions and risks;
- reviewing the Council's services and activities, making provision for expected changes;
- reviewing the Council's MTFS, together with other corporate monitoring information produced during the year;
- undertaking a review of the Council's borrowing needs to support capital investment, in line with the Prudential Code.

These measures ensure that as far as is practical, the estimates and assumptions underpinning the base budget are robust, and the proposed MTFS presents a reasonable approach for the way forward. The Council has recognised the tendency for optimism bias regarding income forecasts particularly and this will be taken account of in the development of future key budget proposals and business cases. Furthermore, arrangements are in hand to assess capacity needs and programming to help ensure successful delivery of key projects. Coupled with sound programming, the Budget Support reserve provides scope to help address any shortfalls in capacity etc.

### **Affordability of Spending Plans**

In addition, the s151 Officer is responsible for ensuring that when setting and revising Prudential Indicators, including borrowing limits, all matters to be taken into account are reported to Council for consideration.

In considering affordability, the fundamental objective is to ensure that the Council's capital investment remains within sustainable limits, having particular regard to the impact on council tax for General Fund and housing rents for Council Housing investment. Affordability is ultimately determined by judgements on what is 'acceptable' - this will be influenced by public, political and national influences.

The factors that have been (and should be) taken into account in considering capital investment plans include the following.

- availability of capital resources, including capital grants, capital receipts, etc
- existing liabilities, service needs, commitments and planned service / priority changes
- options appraisal arrangements (including the extent to which other liabilities may be avoided, through investment decisions)
- revenue consequences of any proposed capital schemes, including interest and debt repayment costs of any borrowing
- future years' revenue budget projections, and the scope to meet borrowing costs
- the likely level of government support for revenue generally

In considering and balancing these factors, the capital proposals to date are based on a substantial net increase in the Council's Capital Financing Requirement (CFR) for General Fund over the period to 2021/22, with the bulk of this relating to service infrastructure and completion of invest to save initiatives (Salt Ayre). The MTFs makes provision for reducing this call through the application of receipts arising from future property rationalisation, thereby helping to manage down CFR related costs. This is an acceptable (and advisable) approach to retain.

#### **DEPUTY MONITORING OFFICER'S COMMENTS**

The Deputy Monitoring Officer reminds Council that the decisions (recommendations 1 and 2) fall within the Local Authorities (Standing Orders) (Amendment) (England) 2014 and Rule 19.7 of the Council Procedure Rules, and accordingly a recorded vote should be taken.

#### **BACKGROUND PAPERS**

Equality Impact Assessments for budget proposals.

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