

## **Manchester City Council Report for Resolution**

**Report to:** Council – 6 March 2020

**Subject:** Council Tax Resolution for 2020/21

**Report of:** Deputy Chief Executive and City Treasurer, Chief Executive and City Solicitor

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### **Summary**

To advise the Council of the recommended Council Tax resolution and Collection Fund budget for 2020/21.

### **Recommendations**

The Council is recommended to:

1. Adopt the part proceedings of the Executive on 12 February 2020 which contain details of the following:
  - Medium Term Financial Plan 2019/20 to 2020/21
  - Capital Strategy and Budget 2019/20 to 2023/24
  - Children and Education Services Budget 2020/21
  - Adult Social Care and Population Health Budget 2020/21
  - Manchester Health and Care Commissioning Budget 2020/21
  - Homelessness Budget 2020/21
  - Neighbourhoods Budget 2020/21
  - Growth and Development Budget 2020/21
  - Corporate Core Budget 2018/20
  - Dedicated Schools Grant – Schools Budget 2020/21
  - Housing Revenue Account – 2020/21 to 2022/23.
2. Note the position on reserves as detailed in Appendix 2 to this report
3. Note that the Council tax resolution included at Appendix 3 reflects the budget position
4. Note the information on the referenda as detailed in Section 3 of this report.
5. Approve the Council Tax determination attached as Appendix 3. The Council Tax determination:
  - Calculates the Council tax requirement in accordance with Section 31A of the Local Government Finance Act 1992 as amended by the Localism Act 2011.

- Calculates a basic amount of Council Tax and an amount of tax for each valuation band (the Council element) in accordance with Sections 31B and 36 of the Local Government Finance Act, 1992, as amended.
  - Sets an amount of Council Tax for each category of dwellings in each valuation band in accordance with Section 30 of the Local Government Finance Act, 1992.
6. Determine affordable borrowing limits, prudential indicators, proposals in respect of treasury management, annual investment strategy and minimum revenue provision strategy. The prudential indicators are listed in Appendix 4 to this report, and
  7. Approve the Collection Fund Budget for 2020/21 as set out in Appendix 5 to this report.

**Wards Affected: All**

<b>Environmental Impact Assessment</b> - the impact of the issues addressed in this report on achieving the zero-carbon target for the city
The proposed 2020/21 budget will reflect the fact that the Council has declared a climate emergency by making carbon reduction a key consideration in the Council's planning and budget proposals.

Our Manchester Strategy Outcomes	Summary of the contribution to the strategy
A thriving and sustainable city: supporting a diverse and distinctive economy that creates jobs and opportunities.	This report presents to council the proposed Revenue Budget and consequent Council Tax for the City. Whilst this has no direct implications for the Our Manchester Strategy outcomes a balanced budget is a pre-requisite to the provision of the council services that support the outcomes and includes some transfer of resources to support key council objectives.
A highly skilled city: world class and home grown talent sustaining the city's economic success.	
A progressive and equitable city: making a positive contribution by unlocking the potential of our communities.	
A liveable and low carbon city: a destination of choice to live, visit and work.	
A connected city: world class infrastructure and connectivity to drive growth.	

**Full details are in the body of the report, along with any implications for:**

- Equal Opportunities Policy
- Risk Management
- Legal Considerations

### **Financial Consequences – Revenue**

The approval sought above is a pre-requisite to setting a revenue budget for 2020/21. The revenue budget incorporates provision for financing of borrowing undertaken to fund capital expenditure.

### **Financial Consequences – Capital**

Details of the proposed Capital Programme for the next five years were approved at Executive on 12 February 2020 and any financial implications are contained within the body of the report and attached schedules.

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#### **Background documents (available for public inspection):**

The following documents disclose important facts on which the report is based and have been relied upon in preparing the report. Copies of the background documents are available up to 4 years after the date of the meeting. If you would like a copy please contact one of the contact officers above.

1. Provisional and final Local Government Finance Settlement papers,
2. Final Levy and Precept notifications from the Greater Manchester Mayoral Police and Crime Commissioner Precept and Greater Manchester Mayoral General Precept (including Fire Services),
3. Reports to the Executive on 12 February 2020 entitled:
  - Medium Term Financial Strategy 2019/20 to 2020/21
  - Capital Strategy and Budget 2019/20 to 2023/24

- Children and Education Services Budget 2020/21
- Adult Social Care and Population Health Budget 2020/21
- Manchester Health and Care Commissioning Budget 2020/21
- Homelessness Budget 2020/21
- Neighbourhoods Budget 2020/21
- Growth and Development Budget 2020/21
- Corporate Core Budget 2018/20
- Dedicated Schools Grant – Schools Budget 2020/21
- Housing Revenue Account – 2020/21 to 2022/23

## **1. Introduction**

1.1 At its meeting on 12 February 2020 the Executive received a series of reports which outlined the position for 2020/21 setting a year budget in line with the Government's funding announcement, (following 2019/20 being the final year of the three year budget strategy). This also reflected the budget position of the Council after the announcement of the final Local Government Finance Settlement on 6 February 2020. These reports included:

- (i) A covering report which set out the framework for the budget strategy, the implications for the Council from: the Finance Settlement; additional funding announced as part of the Statement and the Greater Manchester Combined Authority budget setting process. The report also set out the issues and legal requirements members need to consider prior to Council finalising the budget and setting the Council Tax for 2020/21.
- (ii) The Medium Term Financial Plan for 2020/21 and a detailed report from each Directorate on proposals for service change to ensure they continue to meet the Council's objectives whilst managing within the available resource envelope.

1.2 Resources and Governance Scrutiny Committee met on 24 February to consider the full suite of budget reports. The Committee also considered the issues arising from individual Business Plans that the chairs of the scrutiny committees wished to draw their attention to. The proceedings of the meeting and the recommendations made are set out in the minutes elsewhere on this agenda. The full suite of budget reports are listed as background documents. Members should take the contents of these into account when considering the recommendations in this report.

## **2. The Revenue Budget**

2.1 The financial considerations contained within this report are based on the final Local Government Finance Settlement issued on 6 February 2020 which provided a one year finance settlement.

2.2 In total savings and efficiency options of £7.5m have been identified for 2020/21, as summarised in table 1 below; these are further detailed in the relevant Directorate reports. This results in a breakeven budget for 2020/21. In recognition of the challenges faced by Adults and Children's Social Care and the Homelessness Service, any savings identified in these areas will be used to achieve a breakeven position in 2020/21, with a focus on stabilising the position and preparing for savings in 2021/22 onwards.

**Table 1: Gross Savings Proposals and Reinvestment to meet Pressures Identified**

	<b>2020 / 21 Gross Savings Options Identified</b>	<b>2020 / 21 Re- invested to meet Pressures Identified</b>	<b>Net savings options supporting bottom line</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Homelessness	(1,000)	1,000	0
Corporate Core	(3,449)	2,872	(577)
Neighbourhoods	(2,324)	754	(1,570)
Growth and Development	(690)	0	(690)
<b>Total Savings Options</b>	<b>(7,463)</b>	<b>4,626</b>	<b>(2,837)</b>

- 2.3 The Medium Term Financial Plan for 2020/21 provided details on investment into directorates as set out in the following paragraphs.
- 2.4 Children's Services will receive investment of £9.9m following a review of service demands, this relates to:
- £1.701m to reflect a significant increase in the number of children looked after as well as costs of leaving care in November and December
  - £1.878m for an anticipated increase in children looked after in 2020/21,
  - £6.009m to apply the additional Social Care Grant (announced as part of the Spending Round) to provide capacity for additional placements,
  - £300k to meet the ongoing impact of increasing legal support costs which have continued to increase significantly in 2019/20. Children's Services and the Corporate Core are working to address this position. The additional investment is to reduce the use of external legal services by improving the recruitment and retention of solicitors within the Council and to increase capacity to deal with more complex cases.
- 2.5 Adults Services have been allocated an additional amount of £23.3m. As adult social care is held within the pooled budget it is inclusive of pay and non pay inflation. For other services this is held corporately and allocated according to need. The additional amount allocated to adult services is detailed as follows:
- £2.015m to meet the assessment of future increases in need based on population modelling,
  - Adults use of the Social Care reserve £1.366m as part of the improvement plan agreed in 2019/20,
  - £4.4m for the contract cost impact of the National Living Wage increase
  - £7m to apply the additional share of Adult Services Grant (announced as part of the Spending Round),

- £1.363m estimated additional funding for Public Health,
- £3.259m to passport the additional resource relating to the 2% increase in the Adult Social Care Precept,
- £1.53m for the assumed impact of the 2020/21 pay award (to be confirmed) for ASC staff employed by MCC.
- £2.413m pooled budget share of the additional price inflation uplift to support contract increases including the capacity to support a move towards the Real Living Wage in the care market.

- 2.6 With regard to homelessness, the service has identified a potential increase in income of £1m in 2020/21 relating to Housing Benefit for temporary accommodation which will be available from the Department of Work and Pensions (DWP) based on a small scale transfer of existing properties to be managed by Registered Providers (RPs) by the end of March 2020 and increasing incrementally throughout 2020/21, this will reduce the net cost to the Council. The option under consideration would target a transfer of properties outside of the city boundaries and the approach has been agreed in principle with registered providers. The financial due diligence is being undertaken to achieve the first transfer of 100 properties by the end of March 2020. Additionally there is £0.373k additional investment to meet the ongoing costs of the Longford Centre, the homelessness prevention centre which opened in March 2018 and £0.979m funding for increased need of £0.979m has been applied to support the budget position based on the estimated growth in demand since the start of the year.
- 2.7 The Medium Term Financial Plan for 2020/21 also provided details of proposed movements to and from reserves including those being used to support the revenue budget. The detailed updated schedule of reserves is attached at Appendix 2.
- 2.8 The Resources and Governance Budget Scrutiny meeting of 24 February supported an amendment to allocate a budget of £250k in 2020/21 one-off challenge fund for 2020/21. The purpose of the funding is to provide a sustainable approach to improving the cleanliness and quality of the environment in neighbourhoods. This will be achieved through involving local communities to encourage behaviour change. If this is endorsed by Budget Council it is proposed this is funded from the Council's revenue contribution to capital budget that is held as part of the capital financing budget.
- 2.9 On 25 February the Secretary of State announced that the government will be redistributing £40m from the business rates levy account using the same methodology as last year, based on each local authority's 2013/14 Settlement Funding Assessment. These payments will be made by 31 March 2020. Manchester's allocation is £0.6m which compares to a forecast of £0.675m. It is proposed that the shortfall of £75k is funded from the Business Rates reserve.

2.10 The updated position is set out in Table 2 below.

**Table 2: Summary of Budget Position 2019/20 (Latest) and 2020/21 (Proposed)**

	2019/20 Original	2019/20 Revised	2020/21 Proposed
	£000	£000	£000
<b>Resources Available:</b>			
Business Rates Related Funding	314,653	314,653	339,547
Council Tax	166,507	166,507	174,465
Other non-ring fenced Grants and other External Funding	54,426	65,677	66,642
Dividends and Use of Airport Reserve	62,390	62,390	62,890
Use of Other Reserves	12,859	12,859	21,481
<b>Total Resources Available</b>	<b>610,835</b>	<b>622,086</b>	<b>665,025</b>
<b>Resources Required:</b>			
<b>Corporate Costs:</b>			
Levies and Statutory Charge	69,990	69,990	71,327
Contingency	1,600	850	860
Capital Financing	44,507	44,507	44,507
Transfer to Reserves	7,067	18,318	18,263
<b>Sub-Total Corporate Costs</b>	<b>123,164</b>	<b>133,665</b>	<b>134,957</b>
<b>Directorate Costs:</b>			
Additional Allowances and other pension costs	10,030	10,030	9,580
Insurance Costs	2,004	2,004	2,004
Inflationary Pressures and budgets to be allocated	9,945	1,764	10,271
Directorate Budgets	465,692	474,623	508,213
<b>Sub - Total Directorate Costs</b>	<b>487,671</b>	<b>488,421</b>	<b>530,068</b>
<b>Total Resources Required</b>	<b>610,835</b>	<b>622,086</b>	<b>665,025</b>
<b>Shortfall / (surplus)</b>	<b>0</b>	<b>0</b>	<b>0</b>

*\* Although included within the table of levies / charges above, the Waste Levy is administered by the Neighbourhoods Directorate and will be included within their published budget. This is to recognise that the actions within the directorate to reduce the levels of waste delivered impact on future levies which are tonnage based. It has been included above to give a complete view of the levies / charges paid.*



### **3. Setting the Council Tax for 2020/21**

- 3.1 The Localism Act abolished council tax capping powers and replaced them with a requirement for an authority to hold a council tax referendum if it increases its council tax by an amount exceeding the limit set out in principles determined by the Secretary of State and approved by the House of Commons.
- 3.2 The final Local Government Finance Settlement on 6 February 2020 confirmed that for 2020/21, local authorities will be able to increase their relevant basic amount of council tax (average Band D council tax, excluding local precepts) by up to 2% without having to hold a referendum.
- 3.3 A number of additional flexibilities also apply to different categories of authority. Local authorities with responsibility for Adult Social Care can increase their council tax by up to 2% on top of the 2% core principle. It is proposed to prioritise the Adult Social Care resource to support adults with learning disabilities to help meet the increased need and complexity of residents.
- 3.4 The Council Tax bill and the information that accompanies it, must highlight the part of the increase that is being used to fund adult social care. Further Information about spending on adult social care must be provided with the demand notice.
- 3.5 This report is prepared on the basis that Manchester's Council Tax will increase by 3.99% in 2020/21; 1.99% attributable to the Council element and 2% for the Adult Social care precept. This equates to a Band D charge of £1,425.46.
- 3.6 The Greater Manchester Mayoral General Precept has been confirmed at £90.95 for a Band D property, comprising of £66.20 for functions previously covered by the Fire and Rescue Authority (£6.25 increase from 2019/20) and £24.75 for other Mayoral General functions including bus reform (a £7.75 increase from 2019/20).
- 3.7 The Greater Manchester Mayoral Police and Crime Commissioner Precept will increase by £10.00 to £208.30 for a Band D property which is in line with the flexibility provided by the Government to all Police and Crime Commissioners.
- 3.8 The Council Tax resolution is attached as Appendix 3.

### **4. Prudential indicators**

- 4.1 The proposed Prudential Indicators for 2020/21 to 2022/23 are shown in Appendix 4. The Prudential Indicators have been revised to incorporate the impact of the new accounting standard relating to leases.

## **5. Collection Fund Budget**

- 5.1 Attached for approval at Appendix 5 is the proposed collection fund budget for 2020/21. The collection fund budget includes income and expenditure relating to both council tax and business rates.

## **6. Robustness of the Budget**

- 6.1 The budget report to Executive set out the Council's legal duties to which members must have regard in formulating the budget and setting Council Tax. The report referred not only to the need for the Council to continue to meet its statutory duties but also to any remaining requirements for consultation, legal processes and equality impact assessments before a final decision can be taken.
- 6.2 The Deputy Chief Executive and City Treasurer has a duty to report on the robustness of the estimates made for the purposes of the calculation of Council Tax and the adequacy of the financial reserves. As reported to the Executive the Deputy Chief Executive and City Treasurer remains satisfied that the assumptions on which the budget has been proposed are manageable within the flexibility allowed by the General Fund balance. This and the fact that the Council holds other reserves that can be called on if necessary means that the Deputy Chief Executive and City Treasurer is confident that overall the budget position of the Council can be sustained within the overall level of resources available. However, to the degree that the budget savings are not achieved in a timely manner and reserves are called on to achieve a balanced position, the future year's savings will be prejudiced and further savings will need to be identified and implemented, including to replace reserve drawn downs, in order to ensure these are sufficient for future years.

## Appendix 1 - Savings and Efficiency Proposals 2020/21

<b>Homelessness Directorate</b>			
<b>Service Area</b>	<b>Description of Efficiency/Increased Income/Realignment/Pressure</b>	<b>Amount</b>	<b>FTE Impact (indicative)</b>
		<b>£000</b>	
<b>Savings/Efficiencies</b>	A reduction in the cost to the Council of temporary accommodation through transfer to registered providers	1,000	
<b>Pressures</b>	Investment to facilitate the permanent recruitment of staff in posts which support the prevention activity	(1,000)	
<b>Net Savings Homelessness Directorate</b>		<b>0</b>	

<b>Corporate Core Directorate</b>			
<b>Service Area</b>	<b>Description of Efficiency/Increased Income/Realignment/Pressure</b>	<b>Amount</b>	<b>FTE Impact (indicative)</b>
		<b>£000</b>	
<b>Savings/Efficiencies:</b>			
Revenue and Benefits	Delete vacant posts	400	12
Revenue and Benefits	Changes to vacancy factor	228	
Shared Service Centre	Changes to vacancy factor	63	
Customer Services	Changes to vacancy factor	145	
HR/OD	Reduction in staffing	50	1
HR/OD	Changes to vacancy factor	85	
Chief Executive Corporate items	Increase annual leave purchase scheme	96	
Performance Research & Intelligence (PRI)	Reduction in staffing	125	
Performance Research & Intelligence (PRI)	Changes to vacancy factor	91	
Communications	Delete vacant posts	50	2
Communications	Changes to vacancy factor	38	
Communications	Senior management changes	18	
Capital Programmes	Increased income	50	
Commissioning and Procurement	Reduced audit fee	30	
ICT	Increase in vacancy factor	76	
City Policy	Reduction in staffing	62	1.4
City Policy	Increase in vacancy factor	56	
City Policy	Reduction in non-staff budgets	68	
Audit	Changes to vacancy factor	18	
Corporate Budgets	Pension Fund cash flow savings	750	
Corporate Items	Pension fund contribution	450	

Corporate Items	Increased commercial income	500	
<b>Total Savings/Efficiencies</b>		<b>3,449</b>	<b>16.4</b>
<b>Pressures:</b>			
Revenue & Benefits	Reduction in Enforcement notices	(200)	
City Policy	Zero Carbon - staffing	(300)	
Our Transformation	Reprofiling in delivery of savings	(500)	
Coroners	Investment to support increased caseloads	(400)	
Business Support	Investment to cover job evaluation implications	(360)	
City Policy	Income pressure	(226)	
Communications	Intranet maintenance costs	(50)	
Commissioning and Procurement	Realignment of commissioning savings	(150)	
Chief Executive Corporate items	HR policy savings	(96)	
Shared Service Centre	Reduction in income	(290)	
Children's services	Legal cost pressure	(300)	
<b>Total Pressures / realignments</b>		<b>(2,872)</b>	<b>0</b>
<b>Net Savings Corporate Core</b>		<b>577</b>	<b>16.4</b>

<b>Neighbourhoods Directorate</b>			
<b>Service Area</b>	<b>Description of Efficiency/Increased Income/Realignment/Pressure</b>	<b>Amount</b>	<b>FTE Impact</b>
		<b>£000</b>	<b>(Indicative)</b>
<b>Savings/Efficiencies:</b>			
Compliance and Community Safety	Increase income generation through review of fees and charges across compliance	105	0
Highways	Apply the annual Inflationary increase for car parks Joint venture	300	0
Highways	Increase permit/license fees (skips, hoardings, scaffold etc) by 3.5%	35	0
Highways	Increase capital programme fees by revising fee model	75	0
Highways	Cease existing car park lease arrangement	1,200	0
Libraries, Galleries and Culture	Galleries exhibition tax relief	40	0
Libraries, Galleries and Culture	Increase income generation across libraries and galleries.	57	0
Parks, Leisure, Youth and Events	Increase pay and display car park income at Heaton Park	20	0

Parks, Leisure, Youth and Events	Increase income from Heaton Park	30	0
Commercial and Operations	Grounds Maintenance - Rationalisation of machinery	20	0
Commercial and Operations	Revised operating model at Piccadilly Market	86	0
Commercial and Operations	Increase volume of external commercial income in pest control	21	0
Commercial and Operations	Increase volume and fees in Bereavement Services by 3.9%	91	0
Directorate Wide	Review of staffing budget below top of grade as appropriate	244	0
<b>Total Savings/Efficiencies</b>		<b>2,324</b>	<b>0</b>
<b>Pressures:</b>			
Neighbourhood Teams	Managing and maintaining additional canal barriers	(25)	
Parks, Leisure, Youth and Events	Traffic management and increased security costs	(50)	
Operations and Commissioning	Realignment of income budget for Sunday Market Car Boot	(262)	
Operations and Commissioning	Realignment of income budget for New Smithfield market	(417)	
<b>Total Pressures / realignments</b>		<b>(754)</b>	<b>0</b>
<b>Net Savings Neighbourhoods Directorate</b>		<b>1,570</b>	<b>0</b>

<b>Growth and Development Directorate</b>			
<b>Service Area</b>	<b>Description of Savings/ Efficiency Option</b>	<b>Amount</b>	<b>FTE Impact (indicative)</b>
		<b>£000</b>	
Investment Estate	Additional airport lease income	340	
Investment Estate	Additional lease income	150	
Housing and Residential Growth	Income from solar panel feed in tariff	200	
<b>Net Savings Growth and Development Directorate</b>		<b>690</b>	



Reserve	Closing Balance 31/03/2020	Withdrawals	Additions	Closing Balance 31/03/2021	Closing Balance 31/03/2022	Closing Balance 31/03/2023	Closing Balance 31/03/2024	Purpose
	£000	£000	£000	£000	£000	£000	£000	
LMS Reserve	25,237	(259)	0	24,978	24,719	24,460	24,201	School balances assumed year-end position. These are not MCC resource and so cannot be used by MCC. There are no further known schools planning to transfer to academy status.
Dedicated Schools Grant (DSG)	(3,847)	0	1,923	(1,924)	0	0	0	DSG - Allocation to schools and retained Central DSG. £3.847m to be recovered over two years from DSG.
<b>Sub Total Schools</b>	<b>21,390</b>	<b>(259)</b>	<b>1,923</b>	<b>23,054</b>	<b>24,719</b>	<b>24,460</b>	<b>24,201</b>	
<b>STATUTORY RESERVES</b>								
Bus Lane Enforcement Reserve	13,084	(4,275)	4,546	13,355	13,547	13,239	12,931	Ring-fenced reserve which can only be applied to specific transport and highways related activity.
On Street Parking	4,081	(5,304)	5,405	4,182	6,052	8,031	10,010	Ring-fenced reserve which can only be applied to specific transport and highways related activity.
Ancoats Square Reserve	2,732	(118)	0	2,614	2,496	2,378	2,260	Received from the Homes and Communities Agency to cover the revenue costs of maintaining Ancoats Square for a period of at least 25 years.
Spinningfields Commuted Sum	607	(9)	0	598	589	580	571	Funds received as part of an agreement to cover maintenance costs.

Reserve	Closing Balance 31/03/2020	Withdrawals	Additions	Closing Balance 31/03/2021	Closing Balance 31/03/2022	Closing Balance 31/03/2023	Closing Balance 31/03/2024	Purpose
	£000	£000	£000	£000	£000	£000	£000	
Great Northern Square Maintenance Fund	283	(20)	0	263	243	223	203	Set up in accordance with the agreement with the developers of the site. It will be used for upgrading of the square.
Education Endowments	17	0	0	17	17	17	17	For future payments for school prizes
Landlord Licensing Reserve	400	(170)	0	230	119	0	0	Smoothing reserve
Art Fund Reserve	31	(10)	0	21	21	0	0	For art purchases
Manchester Safeguarding	69	(69)	0	(0)	(0)	(0)	(0)	Children's Safeguarding Board activity. The Board is a joint responsibility with MCC & CCG
St Johns Gardens Contingency	830	(50)	0	780	730	680	630	Contribution from St Johns Gardens tenants for maintenance works
<b>Sub Total Statutory</b>	<b>22,134</b>	<b>(10,025)</b>	<b>9,951</b>	<b>22,060</b>	<b>23,814</b>	<b>25,148</b>	<b>26,622</b>	
<b>EARMARKED RESERVES</b>								
<b>BALANCES HELD FOR PFI'S</b>								
Street Lighting PFI	240	(240)	0	0	0	0	0	Established to fund the requirements over 25 years re: the PFI contract for Street Lighting service via external contractors
Temple PFI	689	(125)	12	576	453	307	307	Established to fund the requirements of the PFI scheme over 25 years



Reserve	Closing Balance 31/03/2020	Withdrawals	Additions	Closing Balance 31/03/2021	Closing Balance 31/03/2022	Closing Balance 31/03/2023	Closing Balance 31/03/2024	Purpose
	£000	£000	£000	£000	£000	£000	£000	
Wright Robinson PFI Reserve	1,351	0	40	1,391	1,431	1,471	1,511	PFI Scheme 25 year contract drawdown will be in future years as expenditure exceeds grant.
<b>Total held for PFI's</b>	<b>2,280</b>	<b>(365)</b>	<b>52</b>	<b>1,967</b>	<b>1,884</b>	<b>1,778</b>	<b>1,818</b>	
<b>Reserves directly supporting the revenue budget</b>								
Adult Social Care	7,695	(5,545)	0	2,150	0	0	0	To support Adult and Social Care Improvement Plan
Social Care Reserve	13,255	(7,446)	920	6,729	1,151	1,151	1,151	To address pressures in social care, in particular the need to invest in early help and prevention in Children's Services and continued pressures on LAC budgets
Crime and Disorder	1,080	(540)	0	540	0	0	0	To fund the Anti Social Behaviour Team
Budget smoothing reserve	10,651	(7,066)	0	3,585	0	0	0	Planned use to smooth the impact of previous funding reductions on the revenue budget
<b>Total held to support the revenue budget</b>	<b>32,681</b>	<b>(20,597)</b>	<b>920</b>	<b>13,004</b>	<b>1,151</b>	<b>1,151</b>	<b>1,151</b>	
<b>RESERVES HELD TO SMOOTH RISK / ASSURANCE</b>								
<b>Risks</b>								
Planning Reserve	2,963	(300)	0	2,663	2,363	2,063	1,763	Used to smooth the volatility of planning fee income to avoid budget pressures if fee income drops

Reserve	Closing Balance 31/03/2020	Withdrawals	Additions	Closing Balance 31/03/2021	Closing Balance 31/03/2022	Closing Balance 31/03/2023	Closing Balance 31/03/2024	Purpose
	£000	£000	£000	£000	£000	£000	£000	
Transformation Reserve	9,483	(333)	0	9,150	8,817	8,483	8,149	To support costs of future service change.
Airport Dividend reserve	55,809	(47,080)	55,809	64,538	64,538	64,538	64,538	The income in the reserve is from the Manchester airport dividend which is then used a year in arrears to support the Medium Term Financial Plan
Land Charges Fees Reserve	353	(50)	0	303	253	203	153	To smooth the budget impact, planned to utilise in 2020/21
Pension Risk Fund	524	0	0	524	0	0	0	To fund external pension liabilities
Manchester International Festival	1,493	0	10,667	12,160	11,160	10,113	9,019	To fund agreed future Manchester International Festivals / Factory grant from the reserve. Grant agreement will be aligned to the Arts Council England funding cycle.
Highways reserve	1,010	(89)	0	921	832	743	654	Funds received as part of developer agreements that will be utilised for highways schemes in future years
Insurance Fund	17,091	(500)	0	16,591	16,091	15,591	15,091	The insurance fund has been established to fund risks that are self insured.
Fleet Maintenance Reserve	25	(25)	20	20	45	70	0	Reserve created for smoothing the impact of vehicle repair and maintenance costs.
Taxi Licensing Reserve	1,000	(300)	0	700	400	170	170	This is a smoothing reserve to equalise the income and expenditure of running the function over financial years. Income ring-fenced by statute.

Reserve	Closing Balance 31/03/2020	Withdrawals	Additions	Closing Balance 31/03/2021	Closing Balance 31/03/2022	Closing Balance 31/03/2023	Closing Balance 31/03/2024	Purpose
	£000	£000	£000	£000	£000	£000	£000	
Newton Heath Market Reserve	22	0	0	22	22	22	22	To fund the future market provision
Rogue Landlord reserve	40	(40)	0	(0)	(0)	(0)	(0)	This reserve holds the funding for investigation into poor property conditions in the private rented sector in Manchester with the purpose of improving housing conditions for tenants by enforcing compliance with statutory regulations and standards.
Selective Licensing reserve	346	(165)	0	181	0	0	0	Costs for administering the reputable landlord initiative and ensure compliance
Investment Estate smoothing reserve	1,524	(700)	0	824	824	824	824	To manage budget pressures due to the volatility in investment income.
Business Rates Reserve	22,662	(6,601)	2,679	18,740	15,575	15,085	14,595	To mitigate Business Rates income risk due to the volatility of assumptions
<b>TOTAL Risk/Smooth</b>	<b>114,346</b>	<b>(56,184)</b>	<b>69,175</b>	<b>127,337</b>	<b>120,920</b>	<b>117,905</b>	<b>114,978</b>	
<b>RESERVES HELD TO FUND CAPITAL SCHEMES AND OTHER SPECIFIC PROJECT RELATED COSTS</b>								
Investment Reserve	12,437	(2,325)	0	10,112	8,537	7,337	6,137	To deliver priority regeneration projects.
Enterprise zone reserve	1,084	(75)	500	1,509	1,948	2,387	2,826	To underwrite the borrowing costs for development in the Oxford Road Corridor

Reserve	Closing Balance 31/03/2020	Withdrawals	Additions	Closing Balance 31/03/2021	Closing Balance 31/03/2022	Closing Balance 31/03/2023	Closing Balance 31/03/2024	Purpose
	£000	£000	£000	£000	£000	£000	£000	
Capital Fund Reserve	68,408	(10,366)	17,559	75,601	79,425	77,048	69,450	Contribution to schemes which are supporting employment and growth, future carbon reduction investments and high priority strategic development opportunities in the city .
Capital Financing Reserve	34,730	0	5,000	39,730	44,730	49,730	54,730	To reflect increase in borrowing costs due to the Council's capital investment
Eastlands Reserve	3,434	(2,619)	4,627	5,442	5,312	5,513	6,242	This reserve reflects the contribution from Manchester City Football Club and will be used for various projects including English Institute of Sport.
<b>Total to fund capital scheme and other specific relates costs</b>	<b>120,093</b>	<b>(15,385)</b>	<b>27,686</b>	<b>132,394</b>	<b>139,952</b>	<b>142,015</b>	<b>139,385</b>	
<b>RESERVES TO SUPPORT GROWTH AND REFORM</b>								
Integration Reserve	2,343	(1,700)	0	643	335	335	335	The reserve is a joint resource between Manchester City Council and Manchester Clinical Commissioning Group to support the infrastructure requirements that underpin the mobilisation of the Locality Plan.
Town Hall Reserve	10,668	(3,185)	2,400	9,883	7,467	5,041	0	To fund commitments for the Town Hall Complex Programme

Reserve	Closing Balance 31/03/2020	Withdrawals	Additions	Closing Balance 31/03/2021	Closing Balance 31/03/2022	Closing Balance 31/03/2023	Closing Balance 31/03/2024	Purpose
	£000	£000	£000	£000	£000	£000	£000	
Troubled Families Reserve	1,332	(1,332)	0	0	0	0	0	This was set up to support the scaling up on the community budgets work
Our Manchester reserve	3,570	(3,026)	530	1,074	0	0	0	Additional investment made available as part of the 2017-2020 budget process to drive forward the delivery of Our Manchester initiatives
<b>TOTAL</b>	<b>17,913</b>	<b>(9,243)</b>	<b>2,930</b>	<b>11,600</b>	<b>7,802</b>	<b>5,376</b>	<b>335</b>	
<b>GRANTS USED OVER ONE YEAR</b>								
English Partnership (Homes and Communities Agency)	1,019	(457)	0	562	0	0	0	HCA approval required to Fund Development appraisal and Eastland's Project team
Other Grants and Contributions - Neighbourhood Services	635	(456)	0	179	89	0	0	Various local Environment scheme and initiatives i.e. 'clean up campaigns'
Emergency Planning	367	(167)	0	200	100	0	0	Relates to various ongoing Civil Contingencies schemes
Other Grants and Contributions- Growth and Development	89	(89)	0	0	0	0	0	Unspent grant received in previous year
Fraud Fund	136	(80)	0	56	0	0	0	Unspent grant received in previous year
Asylum Seekers	359	(71)	0	288	192	92	0	This will fund the Local Authority Asylum Support Officer (LAASLO) project.

Reserve	Closing Balance 31/03/2020	Withdrawals	Additions	Closing Balance 31/03/2021	Closing Balance 31/03/2022	Closing Balance 31/03/2023	Closing Balance 31/03/2024	Purpose
	£000	£000	£000	£000	£000	£000	£000	
Collection Initiatives Reserve	954	(228)	0	726	626	526	426	Small reserves on Corporate Core
MAES Reserve	2,680	(1,227)	0	1,453	953	453	0	To fund Manchester Adult Education Services (MAES)
Flood management reserve	37	(37)	0	0	0	0	0	Unspent grant received in previous year
Brexit - Local Resilience Forum	201	(201)	0	0	0	0	0	To fund BREXIT related costs that fall across more than one year
Brexit Reserve	105	(105)	0	0	0	0	0	To fund BREXIT related costs that fall across more than one year
<b>TOTAL</b>	<b>7,548</b>	<b>(3,118)</b>	<b>0</b>	<b>4,430</b>	<b>2,926</b>	<b>2,037</b>	<b>1,392</b>	
<b>SMALL SPECIFIC RESERVES</b>								
Catering Reserve	151	(100)	0	51	0	0	0	Funding belonging to schools which the Council holds on their behalf. The purpose is to fund repairs and improvements to school kitchens.
Nuclear Free Zone	47	(5)	0	42	37	32	27	General reserve/ GM contributions. At the end of the year any surplus/deficit is adjusted in the reserve
Carbon Reduction Reserve	227	(227)	0	0	0	0	0	To fund revenue initiatives which support the target for Manchester to become a zero carbon city by 2038 at the latest and specifically, to support the delivery of the Council's 2020-25 Action Plan which is due to be approved by the Executive in Spring 2020. This will

Reserve	Closing Balance 31/03/2020	Withdrawals	Additions	Closing Balance 31/03/2021	Closing Balance 31/03/2022	Closing Balance 31/03/2023	Closing Balance 31/03/2024	Purpose
	£000	£000	£000	£000	£000	£000	£000	
								include service specific training to support staff in identifying the carbon impact of investment plans, development of business plans for external funding, accessing support for the Council to develop innovative approaches to our future zero carbon energy needs.
New Smithfield Market - Car Boot	256	(45)	55	266	276	286	296	Used to fund repairs and maintenance of facilities for traders.
Cemeteries Replacement	441	0	40	481	521	561	601	To purchase land for burials
Primary School Catering Reserve	313	(313)	0	0	0	0	0	Reserve established to support the Service's competitiveness by smoothing school meal prices during the 3 year price planning period.
Catering Repairs and Maintenance Insurance Account	166	(5)	0	161	54	54	54	Reserve established to meet refurbishment cost of school kitchens.
Councils with ALMOs Group (CWAG) Reserve	66	(10)	0	56	46	36	26	Held in relation to the running costs of the Council With ALMOs Group which is administered by MCC
Graves and Memorials	97	0	0	97	97	97	97	Money held in trust for repair and development costs for gravestones
Trading Standards Reserve	121			121	121	121	121	Specific grants such as Tobacco control, control of migration etc.

Reserve	Closing Balance 31/03/2020	Withdrawals	Additions	Closing Balance 31/03/2021	Closing Balance 31/03/2022	Closing Balance 31/03/2023	Closing Balance 31/03/2024	Purpose
	£000	£000	£000	£000	£000	£000	£000	
Housing Compliance Reserve (Fixed Penalty Notices)	340	(31)	0	309	234	156	156	Revenue collected from enforcement activity is ring-fenced to functions related to Housing Compliance.
Community Safety Reserve	468	(250)	0	218	218	218	218	A collection of grants the majority of which require spending plans to be agreed with key partner organisations such as GM Police.
Litter Reserve (Fixed Penalty Notices)	65	(30)	0	35	35	35	35	Revenue collected from enforcement activity is ring-fenced to functions related to litter.
Great Ancoats Management Improvement Reserve	206	0	0	206	206	206	206	Specific reserve for use within defined areas within Great Ancoats. Spending plans still under discussion.
Social Value Fund	96	(96)	20	20	20	20	20	New Reserves for Social Funding income from successful tenders
Other Small Specific reserves	28	0	0	28	28	28	28	Small specific reserves
<b>Total Small Specific Reserves</b>	<b>3,088</b>	<b>(1,112)</b>	<b>115</b>	<b>2,091</b>	<b>1,893</b>	<b>1,850</b>	<b>1,885</b>	
<b>TOTAL EARMARKED RESERVES</b>	<b>297,949</b>	<b>(106,004)</b>	<b>100,878</b>	<b>292,823</b>	<b>276,528</b>	<b>272,112</b>	<b>260,944</b>	
<b>Total General Fund Reserves</b>	<b>341,503</b>	<b>(116,029)</b>	<b>112,426</b>	<b>337,900</b>	<b>323,359</b>	<b>320,277</b>	<b>310,583</b>	



**APPENDIX 3**

**COUNCIL TAX**

**SETTING THE AMOUNT OF COUNCIL TAX FOR THE COUNCIL'S AREA**

**RESOLVED**

- 1. That the estimates prepared by the Executive at its meeting on 12 February 2020 be approved.
- 2. That it be noted that the Deputy Chief Executive and City Treasurer acting under delegated powers has determined the amount of 118,864.6 as the Council Tax base for Manchester for the year 2020/21 in accordance with Section 31A (3) of the Local Government Finance Act 1992 and regulations 3 to 5 of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.
- 3. That the following amounts be now calculated by the Council for the year 2020/21 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992:-

- (a) £1,566,690,733 being the aggregate of the amounts which the Council estimates for the items set out in the Section 31A (2) (a) to (f) of the Act.
- (b) £1,397,254,000 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) (a) to (d) of the Act.
- (c) £169,436,733 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with Sections 31A(4) of the Act, as its council tax requirement for the year.
- (d) £1,425.46 being the amount at 3(c) above divided by the amount at 2 above, calculated by the Council in accordance with Section 31B(1) of the Act, as the basic amount of its council tax for the year.

(e) Valuation Bands

A	B	C	D	E	F	G	H
£950.31	£1,108.69	£1,267.08	£1,425.46	£1,742.23	£2,059.00	£2,375.77	£2,850.92

being the amount given multiplying the amount at 3(d) above by the number which, in the proportion set out in Section 5(1) of

the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

4. That it be noted that for the year 2020/21 the major precepting authorities have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

Precepting Valuation bands

Greater Manchester Mayoral Police and Crime Commissioner Precept

A	B	C	D	E	F	G	H
£138.86	£162.01	£185.15	£208.30	£254.58	£300.87	£347.16	£416.60

Greater Manchester Mayoral General Precept (including Fire Services)

A	B	C	D	E	F	G	H
£60.63	£70.73	£80.84	£90.95	£111.16	£131.37	£151.58	£181.90

5. That, having calculated the aggregate in each case of the amounts at 3(e) and 4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2020/21 for each of the categories of dwellings shown below.

Valuation bands

A	B	C	D	E	F	G	H
£1,149.80	£1,341.43	£1,533.07	£1,724.71	£2,107.97	£2,491.24	£2,874.51	£3,449.42

**1. CALCULATING THE COUNCIL TAX REQUIREMENT**

**Section 31A Calculations**

- 1.1 Section 31A of the Local Government Finance 1992 requires the Council to make three calculations:-
- (i) an estimate of the Council's required gross revenue expenditure - Section 31A(2)
  - (ii) an estimate of its anticipated income (excluding that from council tax) and of reserves to be used to aid the revenue account - Section 31A(3)
  - (iii) a calculation of the difference between (i) and (ii) above, (i.e. the Council Tax requirement) - Section 31A(4)

1.2 In its Section 31A(2) calculation the Council is required to allow for the following:

**Section 31A(2)(a)** - the estimated revenue account expenditure it will incur during the year in performing its functions

**Section 31A(2)(b)** - an appropriate allowance for contingencies for the year, e.g. for unforeseen occurrences such as disasters, storm damage, higher than expected inflation etc.

**Section 31A(2)(c)** - any raising of financial reserves for future expenditure - examples of this include payments into a redemption fund, internal insurance etc,

**Section 31A(2)(d)** - any revenue account deficit for a previous financial year which has not yet been provided for;

**Section 31A(2)(da)** – any amount estimated to be transferred from the general fund to the collection fund in accordance with regulations by reference to sums received by the authority in respect of business rates.

**Section 31A(2)(e)** - any amount estimated to be transferred from the General Fund to the Collection Fund in accordance with Section 97(4) of the Local Government Finance Act 1988 - i.e. the Council's share of any collection fund deficit;

**Section 31A(2)(f)** - any amounts estimated to be transferred from the General Fund to the Collection Fund by direction of the Secretary of State under Section 98(5) of the Local Government Finance Act 1988 - including an estimate of the shortfall in the collection of Non-domestic Rates in excess of the allowance

1.3. In its Section 31A(3) calculation the Council must calculate the aggregate of sums to be put against gross expenditure, namely:

**Section 31A(3)(a)** - estimated income from fees, charges, and government grants (including RSG) plus other sums payable into the general fund (but excluding council tax)

**Section 31A(3)(aa)** – Any amount estimated to be transferred from the collection fund to the general fund in accordance with regulations by reference to sums received by the authority in respect of business rates.

**Section 31A(3)(b)** - any amount estimated to be transferred from the Collection Fund to the General Fund in accordance with Section 97(3) of the Local Government Finance Act 1988 - i.e. the Council's share of any collection fund surplus;

**Section 31A(3)(c)** - sums to be transferred from the Collection Fund to the General Fund pursuant to a direction of the Secretary of State under Section

98(4) of the Local Government Finance Act 1988 - including allowances for costs of collection of business rates;

**Section 31A(3)(d)** - the amount of financial reserves/balances which the authority intends to use towards meeting its revenue expenditure

1.4 On the basis of current estimates, the calculations would be as follows:-

	HRA	Other	Total
	£	£	£
Expenditure			
Section 31A(2)(a)	£104,577,000	£1,346,904,733	£1,451,481,733
Section 31A(2)(b)	£0	£860,000	£860,000
Section 31A(2)(c)	£0	£114,349,000	£114,349,000
Section 31A(2)(d)	£0	£0	£0
Section 31A(2)(da)	£0	£0	£0
Section 31A(2)(e)	£0	£0	£0
Section 31A(2)(f)	£0	£0	£0
	£104,577,000	£1,462,113,733	£1,566,690,733
Income			
Section 31A(3)(a)	(£86,136,000)	(£825,431,178)	(£911,567,178)
Section 31A(3)(aa)	£0	(£332,726,000)	(£332,726,000)
Section 31A(3)(b)	£0	(£17,108,000)	(£17,108,000)
Section 31A(3)(c)	£0	(£1,123,822)	(£1,123,822)
Section 31A(3)(d)	(£18,441,000)	(£116,288,000)	(£134,729,000)
	(£104,577,000)	(£1,292,677,000)	(£1,397,254,000)

1.5 **Council Tax Requirement under Section 31A(4)** being the amount by which the aggregate under Section 31A(2) exceeds the aggregate under Section 31A(3) is £169,436,733.

## 2. **CALCULATING THE BASIC AMOUNT OF COUNCIL TAX**

2.1. Section 31B of the Local Government Finance Act 1992 requires the Council to calculate the basic amount of its Council Tax - this is in effect the Council element of the Band D Council tax.

2.2 This calculated by applying the following formula -

Where:

R is the Council Tax requirement, and

T is the approved Council Tax base

### 2.3 Calculating the Basic Amount of Council Tax

Council Tax Requirement	£169,436,733
Divided by:	
Council Tax Base	118,864.6

**Band D Basic Amount of Council Tax is: £1,425.46**

**APPENDIX 4**

**Prudential and Treasury Indicators 2020/21 to 2022/23**

Please note last years approved figures are shown in brackets.

Treasury Management Indicators	2020/21		2021/22		2022/23
<b>Estimated Financing Costs</b>	6.7%		7.3%		7.4%
<b>Authorised Limit - external debt</b>	£m		£m		£m
Borrowing	1,384.5	(1,684.5)	1,396.2	(1,412.9)	1,396.2
Other long term liabilities	190.0	(170.0)	190.0	(170.0)	190.0
TOTAL	1,574.5	(1,900.5)	1,586.2	(1,582.9)	1,586.2
<b>Operational Boundary - external debt</b>					
Borrowing	1,006.2	(1,151.7)	1,176.9	(1,275.0)	1,295.5
Other long term liabilities	190.0	(170.0)	190.0	(170.0)	190.0
TOTAL	1,196.2	(1,321.7)	1,366.9	(1,445.0)	1,485.5
<b>Estimated external debt</b>	792.8	(977.4)	1,016.4	(1,141.5)	1,174.3
<b>Upper limit for total principal sums invested for over 364 days</b>	0	(0)	0	(0)	0
<b>Estimated Capital Expenditure</b>					
Non - HRA	339.6	(370.3)	260.2	(207.4)	180.2
HRA	38.8	(48.7)	28.6	(36.6)	28.1
TOTAL	378.4	(419.0)	288.8	(244.0)	208.3
<b>Capital Financing Requirement (as at 31 March)</b>					
Non – HRA	1,543.1	(1,477.1)	1,706.5	(1,611.1)	1,802.5
HRA	299.2	(299.2)	300.0	(300.0)	301.0
TOTAL	1,842.3	(1,776.3)	2,006.5	(1,911.1)	2,103.5

Maturity structure of borrowing during 2020/21	Upper Limit		Lower Limit	
Under 12 months	80%	(80%)	0%	(0%)
12 months and within 24 months	70%	(70%)	0%	(0%)
24 months and within 5 years	60%	(50%)	0%	(0%)
5 years and within 10 years	50%	(50%)	0%	(0%)
10 years and above	80%	(80%)	40%	(40%)
<b>Has the Authority adopted the CIPFA Treasury Management Code?</b>				Yes

## APPENDIX 5

<b>COLLECTION FUND BUDGET 2020/21</b>	<b>Budget Estimate  £'000</b>
<b><u>EXPENDITURE</u></b>	
<b><u>COUNCIL TAX</u></b> (Surplus) / Deficit B/fwd	(5,998)
Precepts:	
- Mayoral General (including Fire Services)	10,811
- Mayoral Police & Crime Commissioner	24,759
- City of Manchester	169,437
Total Precepts	205,007
<b>Council Tax Total Expenditure</b>	<b>199,009</b>
<b><u>BUSINESS RATES</u></b> (Surplus) / Deficit B/fwd	(12,202)
Payments/Transfers:	
- Mayoral General (including Fire Services)	3,438
- City of Manchester	340,353
Total Payments/transfers	343,791
<b>Business Rates Total Expenditure</b>	<b>331,589</b>
<b>Collection Fund Total Expenditure</b>	<b>530,598</b>
<b><u>INCOME</u></b>	
<b><u>COUNCIL TAX</u></b> Council Tax Income	212,443
Write Off of uncollectable amounts	(838)
Allowance for Impairment	(6,598)
<u>Council tax receivable</u>	205,007
<u>Contribution of Council Tax (surplus) / deficit:</u>	
- Mayoral General (including Fire Services)	(271)
- Mayoral Police & Crime Commissioner	(699)
- City of Manchester	(5,028)
Total Contribution to Council Tax (surplus) / deficit	(5,998)

<b>Council Tax Total Income</b>	<b>199,009</b>
<b>COLLECTION FUND BUDGET 2020/21</b>	<b>Budget Estimate</b>
	<b>£'000</b>
<b><u>BUSINESS RATES</u></b>	
Non Domestic Business Rates Income	383,883
Enterprise Zone Growth	(576)
Cost of Collection Allowance	(1,124)
Losses in Collection	(11,529)
Increase in Provision for Appeals	(26,863)
<u>Business rates receivable</u>	343,791
<u>Contribution of Business Rates (surplus) / deficit:</u>	
- Mayoral General (including Fire Services)	(122)
- City of Manchester	(12,080)
Total Contribution to Business Rates (surplus)/deficit	(12,202)
<b>Business Rates Total Income</b>	<b>331,589</b>
<b>Collection Fund Total Income</b>	<b>530,598</b>
<b><u>MOVEMENT ON FUND BALANCE</u></b>	
Council Tax (Surplus) / Deficit C/fwd	0
Business Rates (Surplus) / Deficit Cfwd	0
Collection Fund (Surplus) / Deficit	<b>0</b>