
Revenue Budget 2022-23

Committee considering report:	Council on 3 March 2022
Portfolio Member:	Councillor Ross Mackinnon
Date Portfolio Member agreed report:	28 January 2022
Report Author:	Melanie Ellis/Joseph Holmes
Forward Plan Ref:	C4127

1. Purpose of the Report

- 1.1 The purpose of this paper is to consider and recommend to Council the 2022-23 Revenue Budget, which proposes a Council Tax requirement of £110.1m, requiring a Council Tax increase of 1% and an Adult Social Care precept of 3%. The Council Tax will raise £1.1m and the precept will raise a further £3.2m. At 4%, the budget is balanced, after using £4m of reserves that have been specifically set aside. The overall Council Tax increase is intended to balance the financial impact of the pandemic on residents, mitigating the financial pressures they face, as well as the cost pressures that the Council faces.
- 1.2 The Council is focussed on delivering services to our residents and businesses that support the overall Health & Wellbeing of the district, and assist in the recovery from the Covid-19 pandemic, building on our recovery strategy and improving the quality of services that we provide. The revenue budget supports this through the allocation of funds to core investment in the Council's strategies and through making revenue funding available to deliver the Capital Strategy. The budget is supported this year through a new funding settlement from the Government for the first time in many years providing new core funding to the Council. At the same time, the Council faces significant pressures arising from the pandemic as well as the macroeconomic picture. For example, adult social care long term placements have risen by 4% from December 2020 to 2021, with an increase of 5% in children in care. Inflation currently stands at 5.4% putting a significant strain on the Council's finances. The Council must also balance the level of Council Tax levied; in 2021-22 the Council decided not to take the 3% Adult Social Care precept that was available, but this remains available for use in 2022-23, alongside a further 1% Adult Social Care precept as well as a 1.99% Council Tax increase for core services before any referendum principles occur. To support the most vulnerable, it is proposed to provide a one-off £150 reduction in Council Tax for claimants receiving Council Tax Reduction falling within a working age category. The revenue budget seeks to manage all of these demands whilst achieving financial balance.
- 1.3 The budget details the investment for the year ahead to deliver the Council Strategy, the ambitions in the Capital Strategy and support core Council Services. This includes investment in approved strategies e.g. Adult Social Care, the Environment Strategy, the Digital and customer engagement strategies and prevention work. The paper also includes savings proposals, other income sources and the use of specific reserves to ensure the Council has a sustainable financial footing. The budget also allocates revenue funding to deliver the Capital Strategy (separate paper) that has a substantial amount of investment in infrastructure for

the year ahead. The Council is proposing to support the budget with a £4m contribution from reserves; these are largely from specific reserves, for example the residual Covid-19 non-ring-fenced grant, Council Strategy reserve, Transformation Fund and Collection Fund reserves.

- 1.4 This report also proposes the Fees and Charges for 2022-23 as set out in Appendix F and the Parish Expenses as set out in Appendix G and recommends the level of General Reserves as set out in Appendix E.

2. Recommendations

The Council is recommended to resolve as follows:

- (1) That Council approves the 2022-23 Council Tax requirement of £110.1 million, requiring a Council Tax increase of 1% with a 3% Council Tax Precept ring-fenced for adult social care.
- (2) That the Fees and Charges are approved as set out in Appendix F and the appropriate statutory notices be placed where required.
- (3) That the Parish Expenses of £11,210 are approved as set out in Appendix G.
- (4) It is proposed to again provide a £150 reduction to Council Tax for claimants receiving Council Tax Reduction falling within a working age category during the 2022-23 financial year. Where the balance to pay for a working age claimant is less than £150, we will credit all the remaining liability through this hardship scheme. Any remaining funding from the allocation will be utilised to support the Collection Fund and consideration of the further impact on the Council Tax Reduction Scheme as well as the overall Collection Fund.
- (5) That it be noted that the following amounts for the year 2022-23 in accordance with regulations made under Section 31B of the Local Government Finance Act 1992, as amended (by the Localism Act 2011):-
 - (a) 66,310.15 being the amount calculated by the Council, (Item T) in accordance with regulation 31B of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended by the Localism Act 2011), as its council tax base for the year (the number of properties paying council tax).
 - (b) Part of the Council's area as per Appendix K being the amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amounts of its council tax base for the year for dwellings in those parts of its area to which a Parish precept relates.
- (6) Calculate that the Council Tax requirement for the Council's own purposes for 2022-23 (excluding Parish precepts) is £110,092,085.

- (7) That the following amounts be now calculated by the Council for the year 2022-23 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992, amended by the Localism Act:-
- (a) £375,740,350 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2), (a) to (f) of the Act taking into account all precepts issued to it by Parish councils.
 - (b) £260,948,040 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) £114,792,310 being the amount by which the aggregate at 7(a) above, exceeds the aggregate at 7(b) above, calculated by the Council, in accordance with the Section 31A(4) of the Act, as its Council Tax requirement for the year (Item R).
 - (d) £1,731.14 being the amount at 7(c) above (Item R), all divided by 5(a) above (Item T), calculated by the Council, in accordance with Section 31B of the Act, as the 'basic amount of its Council Tax for the year (including Parish precepts)'.
 - (e) £4,700,225 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per Appendix K).
 - (f) £1,660.26 being the amount at 7(d) above less the result given by dividing the amount at 7(e) above by the amount at 5(a) above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special items relates.
- (8) That it be noted that for the year 2022-23, Police and Crime Commissioner for Thames Valley & the Royal Berkshire Fire and Rescue Service have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Councils area as indicated in Appendix K.
- (9) That the Council in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables in Appendix K as the amounts of Council Tax for 2022-23 for each part of its area and for each of the categories of dwellings.

3. Implications and Impact Assessment

Implication	Commentary
Financial	These are contained in further detail within the report. The key implication is the proposed 1% increase in Council Tax and a 3% adult social care precept, which leads to a savings and income generation programme of £5.3m in 2022-23. At 4%, the budget is

	<p>balanced after using £4m of reserves. This use of reserves is planned largely to cover one-off investment and is funded from specific reserves, for example the residual Covid-19 non-ring-fenced grant, Council Strategy reserve, Transformation Fund and Collection Fund reserves. The Council has a good track record of delivering past savings programmes and monitors and reports on progress on a regular basis with quarterly reporting to the Executive and OSMC.</p> <p>The Council is proposing a one off use of reserves of £4m to support the revenue budget. The in-year (2021-22) financial position supports this use of funds, as the Q3 forecast is for no use of general reserves, though this does have an implication for the medium term with reduced earmarked reserves available.</p> <p>The Council is proposing the use of a 3% Adult Social Care Precept for 2022-23, as the Government has allowed a maximum 4% rise in the precept over the period 2021-23 (the Council took a 0% ASC precept in 2021-22 to support residents at the height of the pandemic), so the option for the full precept carried forward of 3%, plus a further 1% remains for 2022-23 which would support the medium term financial position.</p>
Human Resource:	<p>The main implications for staff are in respect of investment for service areas and additional workforce capacity. The investment also includes £150 home working allowance for certain staff as part of the 'Timelord 2' project. Any restructures take place in accordance with the Organisational Change Procedure.</p>
Legal:	<p>There is a requirement to produce a Revenue Budget under the various Local Government Finance Acts.</p> <p>The savings proposals have been consulted upon as appropriate, and further consultations may be required prior to implementing certain proposals.</p> <p>The Public Sector Equality Duty (149 (1)) requires a Local Authority in exercise of its functions to have due regard to the need to:</p> <ul style="list-style-type: none"> (a) Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act. (b) Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it. (c) Foster good relations between persons who share a relevant protected characteristic and persons who do not share it. <p>Decision makers must keep the above requirements in mind when making decisions.</p>
Risk Management:	<p>As part of the 2022-23 financial monitoring, savings proposals will be kept under monthly review to ensure they are deliverable. Appendix E sets out how the impact of increased volatility in Local Government finance will be managed and considers the impact on levels of reserves.</p>

Property:	None – significant amendments to the property and infrastructure portfolio are included as part of the capital strategy which is funded through revenue financing.			
Policy:	Specific investment in the Council Strategy is included as part of this budget. These areas are highlighted separately in the budget paper.			
Implication	Positive	Neutral	Negative	Commentary
Equalities Impact:				
Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?	Y			Any impacts have been assessed and publicly consulted upon where necessary. Specific investment in equality and diversity co-ordinator to enhance the Council's responsiveness and commitment to equalities and diversity.
Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		Y		Any impacts have been assessed and publicly consulted upon where necessary.
Environmental Impact:	Y			Investment detailed in this report in delivering the Environmental Strategy
Health Impact:		Y		
ICT or Digital Services Impact:	Y			Additional investment in delivery of the digital strategy.
Council Strategy Priorities or Business as Usual:	Y			As detailed in the report £1.4m of specific investment in priority areas has been identified separately
Other				
Data Impact:		No		

Consultation and Engagement:	<p>See Appendix I on the budget simulator exercise where 98 individuals responded to an engagement exercise on the potential budget proposals over November to December 2021.</p> <p>An online Webinar was held on the 18th January 2022. The Newbury BID Board was provided with an overview of the key areas of spend and income for the Council as well as upcoming funding reforms, the amount of Business Rates retained by WBC and in year and future Covid-19 funds applicable to local businesses. Comments were provided on the difference between the Business Rates collected and those retained by WBC; and how Central Government allocated Business Rates income and what, if any, powers WBC have around rate-setting, which were responded to.</p> <p>A Town and Parish Council briefing meeting was held on 16th February 2022. Comments were provided on whether the capital programme allowed for all capital projects or just major schemes, clarification regarding the £150 Council Tax Reduction alongside the recently announced Government Energy Rebate, and clarification over likely future funding sources for local government.</p> <p>As part of the launch of the budget with the Executive papers, a series of questions were asked on social media as well as an online 'Facebook live' event with the portfolio holder for finance and economic development and the Executive Director (Resources) on the 7th Feb 2022. The summary of questions is included at Appendix J.</p>
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4. Executive Summary

- 4.1 The purpose of this paper is to consider and recommend to Council the 2022-23 Revenue Budget, which proposes a Council Tax requirement of £110.1m, requiring a 1% Council Tax increase and an adult social care precept of 3%. The Council Tax will raise £1.1m and the precept will raise an additional £3.2m. The ASC precept has been levied to reflect the increased demand and financial costs within the Adult Social care system, but a decision not to levy all of 4% precept available has been proposed to try to protect the wider local taxpayer from increases to their household spending at a time of inflationary increases. There are some appendices to be completed that are specifically for the full Council papers, e.g. parish precepts.
- 4.2 In order to arrive at a balanced budget for 2022-23, £5.3m of savings and income generation proposals have been recommended.
- 4.3 The Council is forecasting an over spend position of £0.04m in 2021-22 after using £0.5m of earmarked reserves in-year. The ongoing effect of any budget pressures and future investment in the Council Strategy priorities has been factored into the 2022-23 budget. In order to fund this the Council has chosen to increase Council Tax by 1% and levy a 3% adult social care precept and find savings or income generation of £5.3m. West Berkshire Council has a strong track record of delivering on its savings proposals and of reacting to ongoing pressures in order to minimise the budgetary impact.

4.4 Proposals

- (1) That Council approve the 2022-23 Council Tax requirement of £110.1million, requiring a 1% Council Tax increase and a 3% Adult Social Care Council Tax Precept ring-fenced for adult social care.
- (2) That the Fees and Charges be approved as set out in Appendix F and the appropriate statutory notices be placed where required.
- (3) That the Parish Expenses be approved as set out in Appendix G.

5. Introduction

- 5.1 The purpose of this paper is to consider and recommend to Council the 2022-23 Revenue Budget, which proposes a Council Tax requirement of £110.1m, requiring a Council Tax increase of 1% and a 3% Adult Social Care (ASC) Council Tax Precept. The Council Tax will raise £1.1m and the ASC precept will raise a further £3.2m.
- 5.2 In order to arrive at a balanced budget for 2022-23, £5.3m of savings and income generation proposals have been recommended.
- 5.3 This report also proposes the Fees and Charges for 2022-23 as set out in Appendix F, the Parish Expenses of £11,210 as set out in Appendix G, and recommends the level of General Reserves as set out in Appendix E.

6. Implications of Covid-19

- 6.1 The pandemic has continued to have an impact on the Council's budget setting for 2022-23. The level of non ring-fenced grant has ceased during 2021-22, with the only new assistance for core funding a quarter of the continuation of the income compensation scheme from 2020-21. The Council has received some specific funds for the Contain outbreak Management Framework (COMF) and the residual Additional Restrictions Grant (ARG), but no new funding for core services has been assumed for 2022-23. The budget for the year ahead though does include some impacts from the pandemic, for example, ongoing reduce car parking income, and a recovery in the number of adult social care clients that the Council supports.
- 6.2 The government has provided support through allowing Councils to spread any forecast collection fund (the account that looks at the amount of council tax and retained business rates collected in year against the budgeted income) deficit over a three year period instead of one year. The positive of this proposal is that it does not immediately burden the taxpayer with all of any deficit in 2021-22 as there would only be a third of the deficit in that year. However, it has meant that for 2022-23 and 2023-24 it does create a longer term financial burden at a time of unknown funding.
- 6.3 The Council has also recently received some funding for CARF (COVID-19 Additional Relief Fund) of £4.8m. This is for a new scheme to provide business rates relief to those businesses who are not included in the existing schemes

brought in by the Government; overarching scheme guidance has been produced by Government¹. The key elements of the scheme include:

- (i) The business must be a rate-paying business
- (ii) There will not be an award of the CARF to ratepayers who for the same period of the relief either are or would have been eligible for the Extended Retail Discount (covering Retail, Hospitality and Leisure), the Nursery Discount or the Airport and Ground Operations Support Scheme (AGOSS),
- (iii) There will not be an award of the CARF to a hereditament for a period when it is unoccupied (other than hereditaments which have become closed temporarily due to the government's advice on COVID-19, which should be treated as occupied for the purposes of this relief), and
- (iv) The scheme will direct support towards ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to that impact.

6.4 The Council is producing a scheme and has requested that the Executive delegate the approval of this to ensure the funding can be distributed as fast as possible.

7. 2021-22 In-Year Position

7.1 The 2021-22 forecast year end position is a £0.04m over spend after the use of £0.5m specific earmarked reserves. The People Directorate is forecasting an over spend of £1.3m and Resources an over spend of £0.2m. The Place Directorate is forecasting an under spend of £0.3m and Capital Financing an under spend of £1.2m.

7.2 For the 2022-23 budget setting, provision has been made for the ongoing pressures that have arisen during 2021-22, including anticipated impacts due to Covid-19 as well as to adjust the budget for any known changes to the in-year savings position and the impact that this might have in the longer term.

8. The 2022-23 Local Government Finance Settlement

The 2022 Spending Round was announced in October 2021, with a draft finance settlement announced on the 16th December with subsequent individual notifications of specific grant allocations. The final settlement figures were received on 7th February 2022. The key points are:

- (1) That the increase in Spending Power for West Berkshire is 8.2% and that the government assumes that all Councils take the maximum increase in Council Tax and the Adult Social Care Precept that they can without triggering a referendum (5.99% overall for West Berkshire Council).

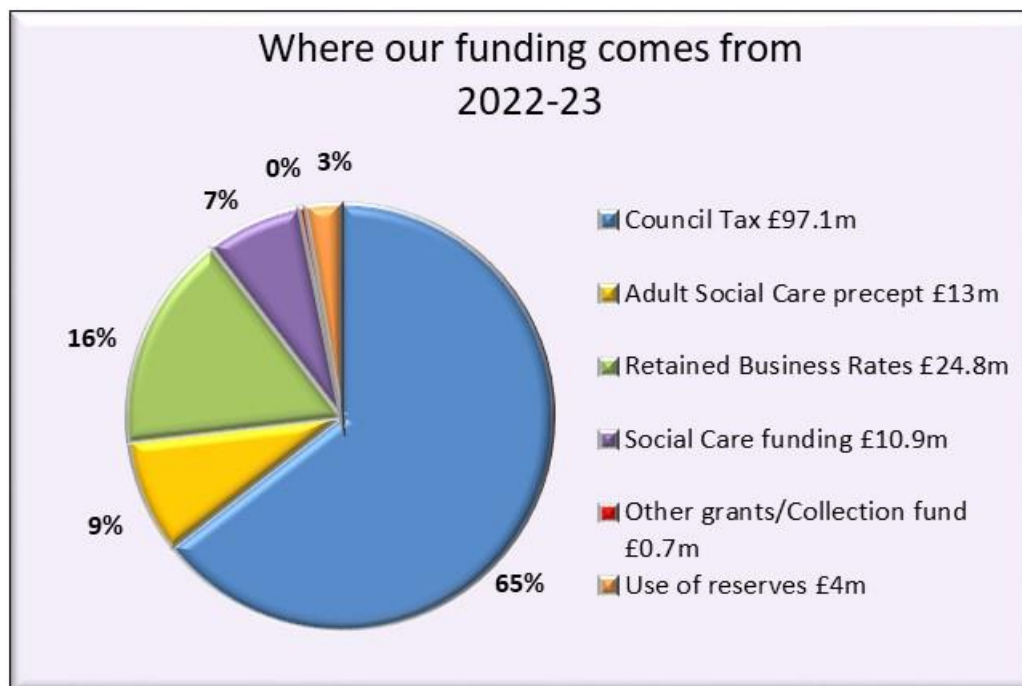
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https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1041468/CARF_LA_Guidance.pdf

- (2) That the Spending Review encompasses a three year period from 2022-25 for Local Government but that the finance settlement over covered the 2022-23 financial year.
- (3) For Council Tax, a core principle of up to 2% increase was announced, together with a further 1% increase in council tax through the Adult Social Care (ASC) precept, with an option to roll forward the 3% precept not used in 2021-22 which allows the full 5.99% maximum Council Tax and ASC precept increase for 2022-23 before referendum principles apply,
- (4) It has been announced that negative Revenue Support Grant will not be charged in 2022-23. Negative RSG is the name given to a downward adjustment of a local authority's business rates tariff, as a consequence of changes to distribution methodology adopted in 2016-17.
- (5) There will be a new round of New Homes Bonus payments in 2021-22 which will not attract new legacy payments. All legacy payments associated with previous allocations will be honoured in the 2021-22 allocations. For West Berkshire this amounts to £1.2 compared with £1.1m in the previous year.
- (6) Public Health grant allocation of £6.1m.
- (7) That the Council must spread any collection fund deficit over a three year period (2021-24).
- (8) Share of the £1.6bn new allocation of funding to Local Government of £1.2m through a new 'Services Grant' for 2022-23 only.
- (9) Allocation of the existing Lower Tier Support Grant of £0.2m.
- (10) Allocation of the existing social care grant of £3.9m.
- (11) Share of NHS funding for Local Government to support the Adult Social Care market of £0.3m.
- (12) A number of other grants have been announced to combat rough sleeping, homelessness of £0.3m.
- (13) Allocation of £250k for West Berkshire Council to cover the costs of the new duty on the provision of support within domestic abuse safe accommodation services (subject to the successful passage of the Domestic Abuse Bill).
- (14) Allocation for external audit fees and transparency arrangements tbc.
- (15) New Adult Social Workforce Fund tbc.

9. Revenue Funding

9.1 The main sources of funding for the 2022-23 revenue budget are shown in the following chart.



9.2 West Berkshire Council's main source of funding is from Council Tax (65%). Council Tax is collected from local residents based on the value of the property in which they live. This report recommends a Council Tax increase of 1% for 2022-23 which will raise £1.1m.

9.3 The Council is proposing a 3% Adult Social Care Precept for 2022-23, which will raise £3.2m. The maximum allowed is a 4% precept. The previous precepts now raise annual funds of £9.9m. Adult social care makes up over a third of the Council's net revenue budget. Whilst efficiencies are being made in the way the Council operates this Service, the precept has helped to fund the pressures faced in the areas of learning disability, demographic increases, increased costs and additional staffing requirements. In light of the impact of Covid, where care numbers have dropped and the Adult Social Care Market will take time to rebalance, there continues to be a lot of uncertainty over the long term costs of providing care.

9.4 Income from Council Tax is also expected to increase by a further 1.5% as a result of growth in the tax base (the number of properties paying Council Tax). This is based on a collection rate of 99.6%.

9.5 Retained Business Rates represents the Council's share of the actual business rate collected in West Berkshire. The Government has paused the further retention of business rates to 75% until 2023-24 at the earliest; therefore West Berkshire continues to receive 50% of business rates less a significant tariff to Government meaning the overall amount of business rates retained by the Council is 25% of the total business rates collected.

9.6 Social care funding via the Better Care Fund (BCF) and Improved Better Care Fund (iBCF) is to be spent locally on health and care with the aim of achieving closer

integration and improved outcomes for patients and service users and carers. A Social Care Grant is also received.

9.7 Other grant funding consists of New Homes Bonus and other non ring-fenced grants. West Berkshire Council has not received any of the non ring-fenced Revenue Support Grant since 2017-18. In addition to the funding above, the Council also receives ring-fenced funding which must be spent on specific areas, and raises fees and charges. These income streams are shown within individual service budgets where the expenditure occurs. The largest of these are detailed below:

- (1) **Dedicated Schools Grant (DSG).** The DSG is a ring-fenced grant which can only be spent on school/pupil activity. The DSG consists of four funding blocks: Schools, Central Schools Services, Early Years and High Needs.

The DSG settlement for 2022-23 was announced by Government in December 2021. The following table sets out the 2022-23 DSG settlement for each block.

Categories	(£'m)
Schools block	120.07
Central school services block allocation	0.99
High needs block allocation	25.32
Additional high needs allocation	0.91
Early years block	10.02
Total DSG allocation before deductions	157.31
Deductions paid directly to settings	-3.16
Total DSG allocation	154.15

Following the spending review in autumn 2021, an additional £325m was allocated nationally for high needs in 2022/23, to recognise the additional costs that local authorities and schools will face in the coming year, which were not foreseen when the original block allocations were calculated, including the health and social care levy. The additional funding also takes into account that colleges and other providers offering extra hours of study to students with high needs may require extra high needs top-up funding to support those students. The allocations have been distributed as a percentage uplift to the original amount calculated. For West Berkshire this is an additional £910k. The additional funding is subject to the same DSG conditions.

The DSG had a deficit balance of £1.5m as at 31.3.2021, and in 2021-22 the deficit is forecast to increase to £3.1m by 31.3.2022. The deficit has arisen largely in high needs but also in early years. The funding for 2022-23 above together with expected budget requirements will increase the forecast deficit to £5m by 31.3.23.

DSG budgets are discussed in detail at the School Forum. The Forum has agreed to transfer 0.25% of funding to the High Needs Block amounting to £0.3m and this was ratified by Individual Member Decision on 4th February.

- (2) **Public Health Grant.** West Berkshire Council receives a £6.1m ring-fenced grant to fund public health functions.

- (3) **Fees and Charges:** There are generally two types of fees and charges; statutory and discretionary. The rationale behind the proposed increases to each Directorates' fees and charges are included in detail in Appendix F. A review of all fees and charges is to take place by the Overview and Scrutiny Committee. The Council also continues to receive income from its investment in commercial property, which is budgeted to generate £2.1m per year.

10. Revenue Expenditure

The Revenue funding outlined above, funds the 2022-23 revenue budget as follows:

Directorate	Base budget	Growth and inflation	Ongoing Investment	Savings & income generation	Annual budget requirement 2022/23
	£m	£m	£m	£m	£m
People	79.01	7.16	1.10	-2.39	84.88
Place	28.12	2.54	0.53	-1.31	29.87
Resources/Chief Executive	10.96	0.88	0.69	-0.60	11.93
Capital Financing/Corporate	15.06	0.00	0.55	-1.00	14.61
Total	133.14	10.58	2.86	-5.30	141.28

- 10.1 **Base budget £133.14m:** This is the ongoing budget requirement for the three Directorates together with the ongoing revenue cost of the capital programme.
- 10.2 **Growth and inflation £10.58:** This is the budget increase required for the Council to perform existing services each year. As part of the budget setting process, the Council provides for general inflationary pressures such as salary increases (2% assumption) based on the established number of posts, together with salary increments and increases to National Insurance and pension contributions. Any pay award above the assumptions would need to be funded from reserves.

Budgets are inflated where a contract is in place and is subject to annual inflationary increases. The largest single item of contract inflation is from the waste PFI contract. This contract increase is based on the RPIx measure in January of each year (released mid-February) and amounts to £1.5m (8%) for 2022-23. Full details of contract inflation and modelled growth are given in Appendix A.

The majority of growth has arisen in supporting social care, and it has been necessary to invest £5.2m into the budget due to rising demand and price increases. Financial modelling has been undertaken in demand led budgets which tracks client numbers, demand for services and pricing. The modelling produces a financial impact range between low cost, most likely and high cost. The growth in the budget has been funded just below most likely with the balance provided for in the Service Risk Reserve. The model inflation is at 2.7%, reflecting increases expected in costs balanced against increases already in place. The Risk Reserve will be increased to cover the risk of higher inflation during 2022/23. The Extracts from the models are shown in Appendix B.

- 10.3 **Ongoing Investment £2.86m:** Each year new service investment is required to be built into the revenue budget. The Council Strategy will be supported with £0.7m investment into the annual revenue budget. Covid grant funding will support £0.2m ongoing investment into areas impacted by Covid-19. £1.4m ongoing investment

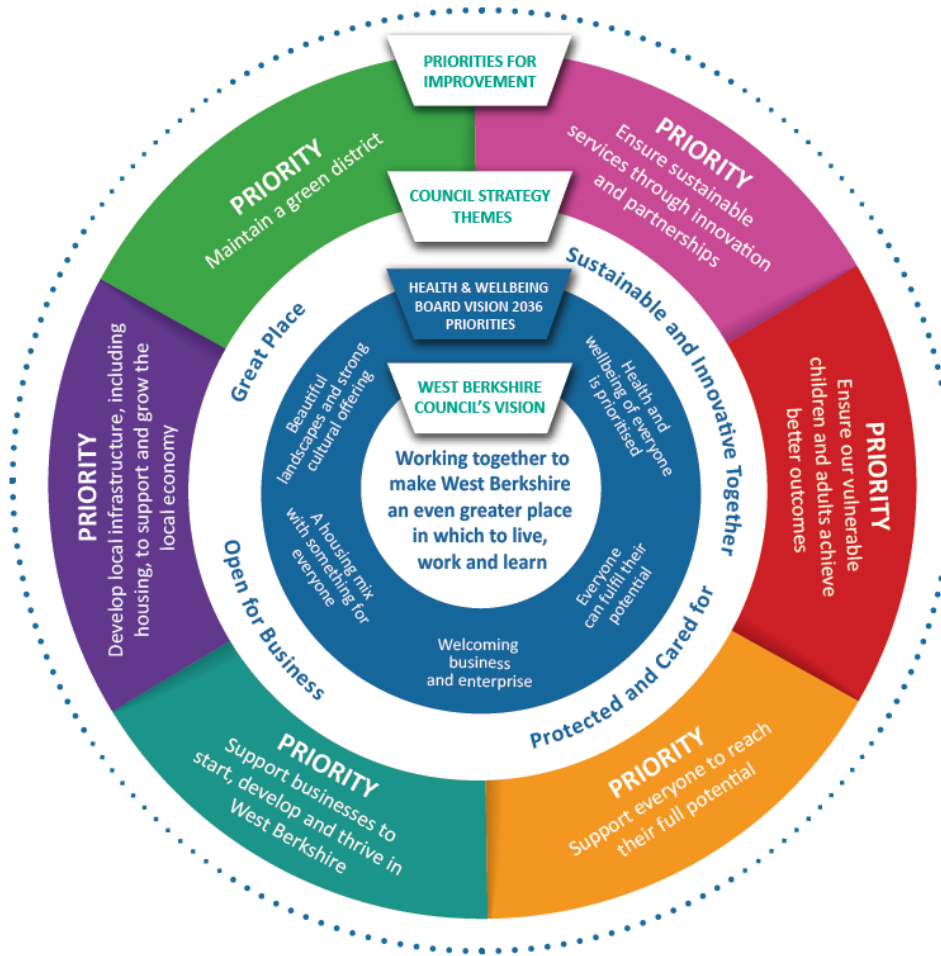
will support other areas. Investment in the Council's operational assets is funded from external borrowing and this requires an annual increase of £0.6m in the revenue budget in order to fund the additional revenue costs for the £222.1m capital programme. Key areas of funding include:

- a) £52.5 million investment in Educational facilities across the district, focusing on the provision of school places and enhancements to accessibility.
- b) £38.2 million investment in local infrastructure, including key enhancement projects to major road networks.
- c) £12.2 million in support of the development of a Leisure Strategy for the district. Investment includes redevelopment of the Northcroft Leisure Centre (both dry side facilities and the Lido), Kennet Leisure Centre and various modernisation projects across the district's current leisure provision offering.
- d) £22.2 million in support of the Council's Environment Strategy in response to the climate emergency, acknowledging the Council's role in facilitating a move to more environmentally sustainable lifestyles and business models across the district. Investment includes developing renewable energy provision and installation of on street electric vehicle charging points across the district.

Included within the capital strategy is £2.2 million of projects currently at the feasibility stage, inclusive of £868k of funding for the London Road Industrial Estate (LRIE) development, £868K of leisure enhancement projects and £500k allocated for development of care home provision. These projects form part of the capital programme and overarching five year Capital Strategy. In respect of expenditure incurred where a project does not result in the creation of a capital asset, in accordance with capital regulations set out within the CIPFA Code of Practice, the full sum of project expenditure will be written back to revenue and be funded through the Council's General Fund provision. Therefore, feasibility and preliminary design works undertaken through application of capital funding are a risk held against future General Fund provision.

10.4 Full details of the Council revenue investments are given in Appendix C.

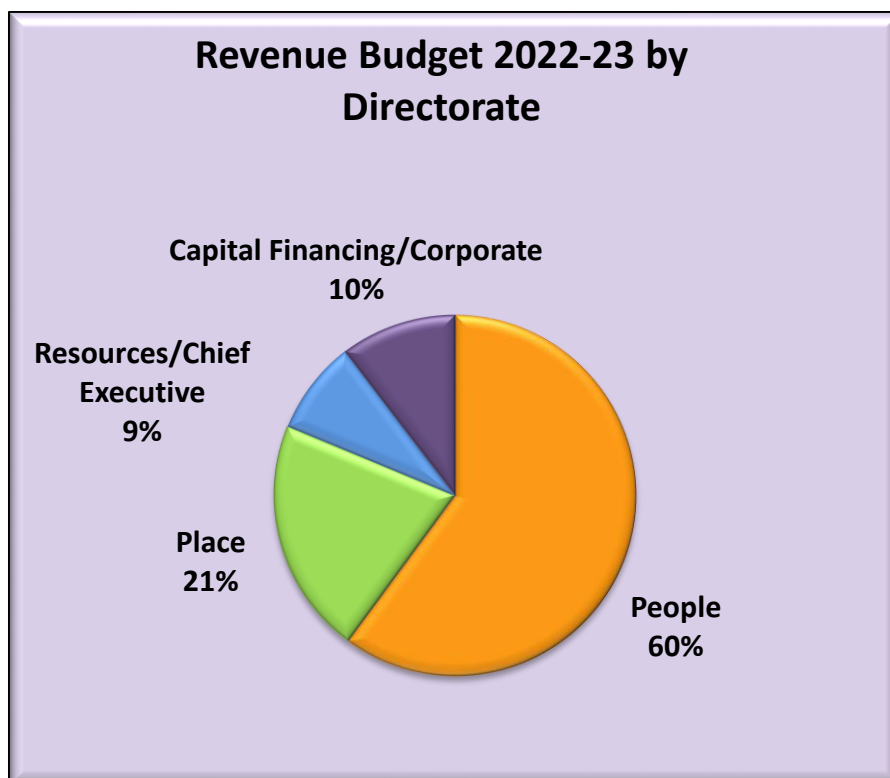
West Berkshire Council Strategy 2019-2023



10.5 As part of this strategy, the Council is setting to more closely align financial resources to invest in the priority outcomes included in the strategy (see the Medium Term Financial Strategy for an overview). This investment started from 2020-21 with £0.68m of investment, 2021-22 with £0.9m and for 2022-23 further investment of £1.4m is being provided to help deliver the strategy:

No	Council Strategy priority	Item	Amount £k
1	Ensure our vulnerable children and adults achieve better outcomes	<ul style="list-style-type: none"> Family safeguarding Adoption services Mental health SEN team - assessments 	202 25 43 303
2	Support everyone to reach their full potential		
3	Support businesses to start, develop and thrive in West Berkshire	<ul style="list-style-type: none"> Retaining some of the Local Economic Partnership functions 	60
4	Develop local infrastructure, including housing, to support and grow the local economy	<ul style="list-style-type: none"> LRIE site investment Minerals and waste Local plan 	100 250 60
5	Maintain a green district	<ul style="list-style-type: none"> Enhanced bus partnership Environment delivery 	55 50
6	Ensure sustainable service through innovation and partnerships	<ul style="list-style-type: none"> Digitise services 	225
7	Business as usual	<ul style="list-style-type: none"> Workforce development 	35
	TOTAL COUNCIL STRATEGY INVESTMENT		1,408
	Investment into areas impacted by Covid-19	<ul style="list-style-type: none"> Car parking loss of income Contact advice and assessment in children's and families services Funding for those not in employment, education or training Learning Disability transition clients delay 	200 272 43 250
	TOTAL COUNCIL STRATEGY AND COVID INVESTMENT		2,173

10.6 The following chart shows how the budget is split by Directorate.



10.7 In order to achieve a balanced budget, £5.3m of savings and income generation proposals have been made.

11. Reserves

11.1 As part of the financial planning process, the Council considers the establishment and maintenance of reserves. Reserves are categorised into unusable and usable reserves. Unusable reserves includes those reserves which are kept to manage the accounting processes for non-current assets, retirement and employee benefits. These do not represent usable resources for the council. Usable Reserves consist of the General Reserve and Earmarked Reserves.

11.2 The General Reserve exists to cover a number of non-specific items and risks. The Council s151 officer recommends that the General Reserve is a minimum £7m. Earmarked Reserves are held for specific future projects or service risks.

Reserve	Balance as at 31.3.2021 £m	Forecast increase during 2021-22 £m	Forecast decrease during 2021-22 £m	Forecast balance as at 31.3.2022 £m	Forecast increase / decrease for 2022-23 budget setting £m	Forecast balance as at 1.4.2022 £m
General Fund (unallocated) including specific risk reserves	12.12	1.40	-2.93	10.59	-1.33	9.26
Earmarked Reserves	46.53	2.36	-27.49	21.40	-3.32	18.08
Total usable reserves	58.65	3.76	-30.42	31.99	-4.65	27.34

- 11.3 During 2021-22 the main changes to reserves were where the collection fund deficit from previous years had required specific funding from earmarked reserves, as highlighted in the 2021-22 budget papers. For 2022-23, the Council is proposing to support the budget with a £4m contribution from reserves.
- 11.4 Further information can be found in Appendix Ei and Eii.

12. Funding Statement

The Funding Statement for 2022-23 shows the funding available to the Council which can be used to fund the budget requirement.

2022-23 Funding Statement			
Income	£m	£m	Appendix
Council Tax	97.08		
Adult Social Care precept	13.01		
Council Tax income		110.09	
Retained Business Rates	24.78	24.78	
Adult Social Care BCF and iBCF	6.65		
Market Sustainability & Fair Cost of Care Fund	0.34		
Social Care grant	3.92		
Social Care funding		10.91	
Other non-ringfenced grants	0.21		
Additional government Covid funding	1.25		
New Homes Bonus	1.20		
Other grant funding		2.66	
Collection Fund deficit (-)/ surplus - Council Tax	-0.34		H
Collection Fund deficit (-)/ surplus - NNDR	-1.62		
Collection fund deficit		-1.96	
Funds Available		146.48	
Expenditure	£m	£m	Appendix
Opening base budget*		133.14	
Inflation	3.68		
Contract inflation	1.68		A
Modelled growth	5.22		B
Growth and inflation		10.58	
Investment in Council Strategy priorities	0.74		
Investment due to Covid-19	0.20		
Other investment	1.38		
Increase in capital financing costs	0.55		
Ongoing Investment		2.86	C
Savings and income generation		-5.30	
Annual Budget Requirement		141.28	
One off investments	2.56		C
Adult Social Care BCF and iBCF	6.65		
2022/23 investment		9.21	
Budget Requirement		150.49	
Use of reserves to support one off investment	-1.95		
Use of Covid Reserve	-0.75		
Use of Transformation Reserve	-0.30		
Use of reserves to support 22/23 budget gap	-0.67		
Use of Collection Fund and Business Rates reserves	-0.36		
One off funding		-4.01	E
Budget Requirement after use of reserves		146.48	
<i>£10k roundings may apply</i>			
* Opening Base budget		£m	
Income from fees and charges		-30.28	
Ring-fenced grant income		-188.50	
Internal recharges and interest received		-1.39	
Gross Operating Expenditure		353.30	
Base budget		133.14	

13. Proposals

- (1) That Council approve the 2022-23 Council Tax requirement of £110.1 million, requiring a Council Tax increase of 1% with a 3% Council Tax Precept ring-fenced for adult social care.
- (2) That the Fees and Charges be approved as set out in Appendix F and the appropriate statutory notices be placed where required.
- (3) That the Parish Expenses be approved as set out in Appendix G.

14. Consultation and Engagement

- 14.1 All savings and income generation proposals have been reviewed and, where required, public consultation has taken place; for 2022-23 there has been no formal EIA on specific savings due to the nature of these not being required. Individual groups affected by specific proposals were consulted as required. If any proposals require consultation at a later stage, this will be undertaken when appropriate.
- 14.2 Appendix I highlights the outcome of a budget simulator exercise undertaken with the public where 98 responses were received. The key outcome from this was that overall respondents favoured a 4.7% Council Tax rise with the greatest protection offered to social care services and the lowest protection to customer services, economic development & regeneration and cultural & heritage services.
- 14.3 The Council also met with the Newbury BID Board on the 18th January. The Newbury BID Board was provided with an overview of the key areas of spend and income for the Council as well as upcoming funding reforms, the amount of Business Rates retained by WBC and in year and future Covid-19 funds applicable to local businesses. Comments were provided on the difference between the Business Rates collected and those retained by WBC; and how Central Government allocated Business Rates income and what, if any, powers WBC have around rate-setting, which were responded to.
- 14.4 There was also feedback received by town and parish Councils at event on the 16th February 2022. All Town and Parish Councils were invited, and 18 participants attended to hear an overview of the proposed budget. Questions asked can be summarised as:
 - (1) Whether the five year capital programmed allowed for all capital projects, or just the major schemes,
 - (2) Clarification regarding the £150 Council Tax Reduction and how this sits alongside the recently announced Government Energy Rebate,
 - (3) Clarification over the likely future funding sources for Local Government, and what the likely difference will be between current and future funding levels.
- 14.5 Responses were also made to a series of questions on this report from the 7th February to the 16th February as well as at a webinar on the budget hosted by the Portfolio Holder for finance and economic development on the 7th February 2022. The questions are summarised in Appendix J.

15. Other options considered

The budget proposal is contains a blend of savings options and Council Tax changes. The Council could go to a Council Tax referendum to put substantially more money into the budget, though this has been rejected due to the quality of Council services that are able to be provided within the existing budget and that the increased burden on local taxpayers could have a negative local economic impact. The Council could increase the ASC precept by a further 1% but this has been rejected to support residents across the district with the affordability and impact of Council Tax rises at a time of rising inflation.

16. Conclusion

The Council is forecasting an over spend of £0.04m in 2021-22 after using £0.5m of reserves to support service budgets. The ongoing effect of any budget pressures and future investment in the Council Strategy priorities has been factored into the 2022-23 budget. In order to fund this the Executive has chosen to propose an increase in Council Tax by 1%, raise a 3% adult social care Council Tax Precept, use £4m of specific reserves and find savings or income generation of £5.3m. West Berkshire Council has a strong track record of delivering on its savings proposals and of reacting to ongoing pressures in order to minimise the budgetary impact.

17. Appendices

Appendix A – Contract inflation

Appendix B – Modelled growth

Appendix C – Investment

Appendix D – Savings and income proposals

Appendix E(i) – Reserves Statements

Appendix E(ii) – Adequacy of reserves and robustness of budget

Appendix F – Fees and charges

Appendix G – Parish Expenses

Appendix H – Council Tax Collection Fund

Appendix I – Budget simulator

Appendix J – Facebook Live Summary

Appendix K – Council Tax Resolution

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Contract Inflation

Contract Inflation			2022/23	Rate used
Directorate	Service	Description	£000	
Corporate		Total	0	
People	ASC	Birchwood Lease	47	8.50%
People	ASC	Hillcroft Rent	1	1.00%
People		Total	48	
Place	ENV	Waste contract (at RPIX)	1,448	8.00%
Place	ENV	Waste - Tax Base adjustment	73	
Place	ENV	Henwick Worthy sports ground maintenance (CPI)	8	
Place	ENV	Winter service software licence uplift	1	1.60%
Place	ENV	Pay and Display maintenance contract	0	
Place	ENV	BBOWT partnership (CPI)	14	
Place	ENV	Grounds Maintenance (CPI)	14	
Place	ENV	Highways term maintenance contract (set %)	62	
Place	ENV	WPS - Pay on foot parking equipment maintenance	1	
Place	ENV	Metric - Pay & display machine maintenace	1	
Place	ENV	Bus Lane Camera maintenance	5	
Place		Total	1,627	
Resources	F&P	Corporate insurance	1	
Resources	S&G	JGP contract (Jobs Go Public)	2	
Resources	S&G	Modern.gov licence	1	1.40%
Resources		Total	4	
Total contract inflation			1,679	

n.b. roundings may apply to £10k

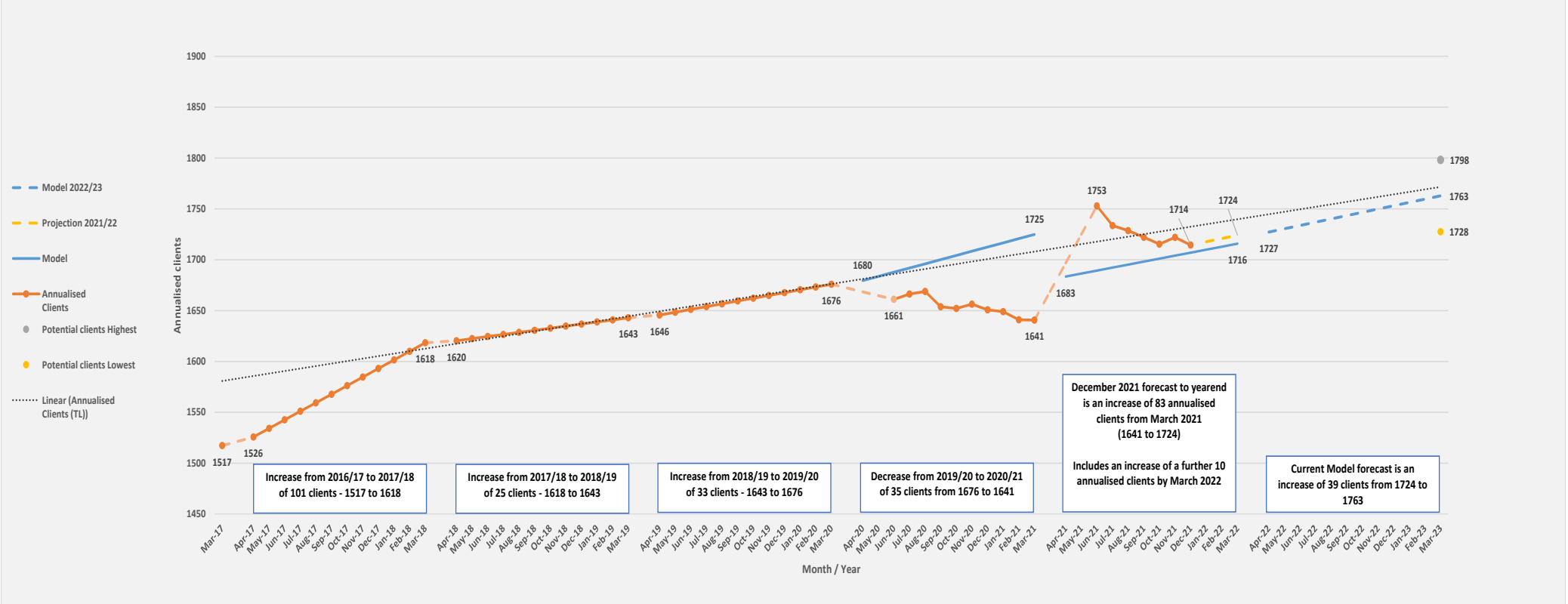
Appendix B

Modelled Growth

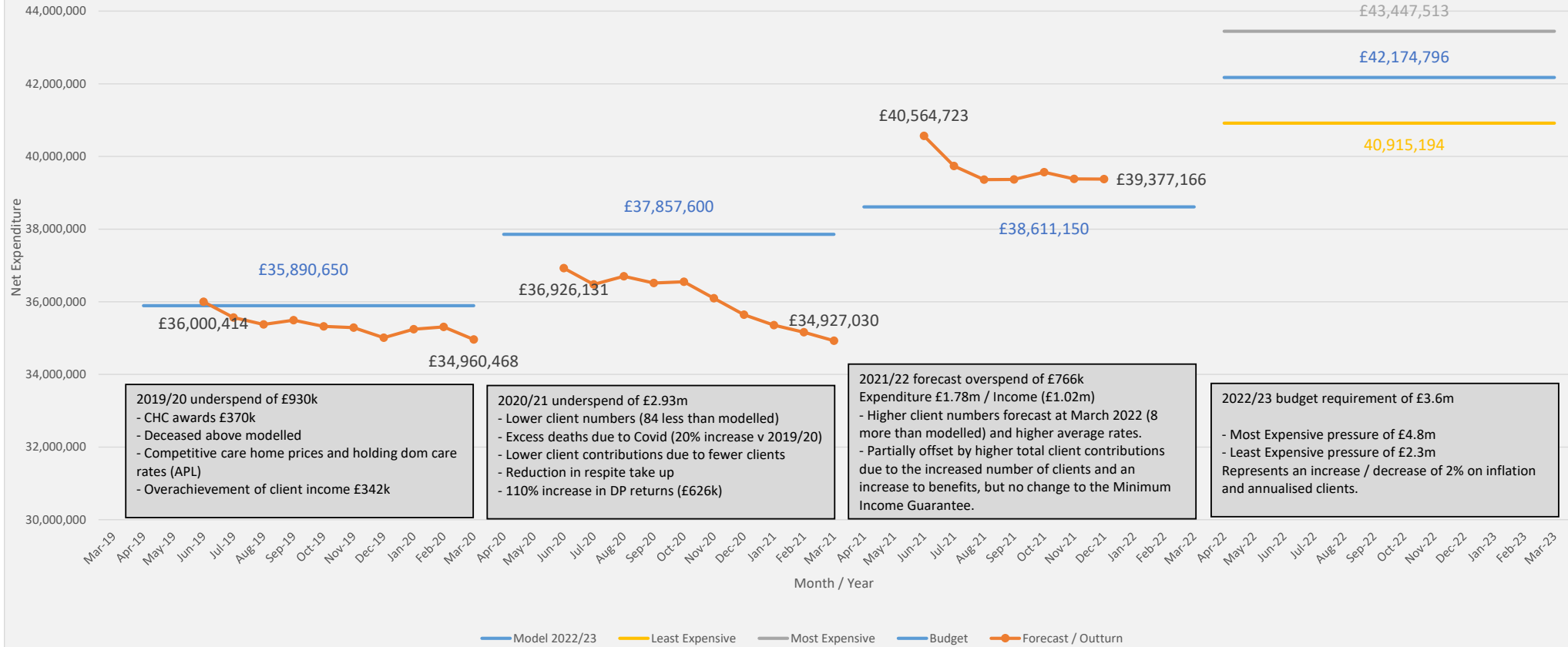
The table below shows the amount of budget growth required for 2022-23 from the modelling undertaken in Adult Social Care, Children & Family Services and Education. Modelling graphs are also shown for the ASC and CFS models.

					2022-23 Modelled Growth
Directorate	Service	Ref	Priority	Description	£000
People	ASC	ASC9	1	Learning Disability Transitions	900
People	ASC	ASC10	1	Commissioning Budgets demographic increases - long term services demand	2,015
People	ASC	ASC10	1	Commissioning Budgets demographic increases - long term services inflation	1,092
People	ASC	ASC11	1	Commissioning Budgets demographic increases - short term services	100
People	CFS	CFS1	1	Placement budgets increased demand	319
People	CFS	CFS1	1	Placement Budgets inflation	100
People	ES	ES5	1	Commissioning Budgets residential	440
People	ES	ES6	1	Commissioning Budgets disability support	250
People	.			Total	5,216

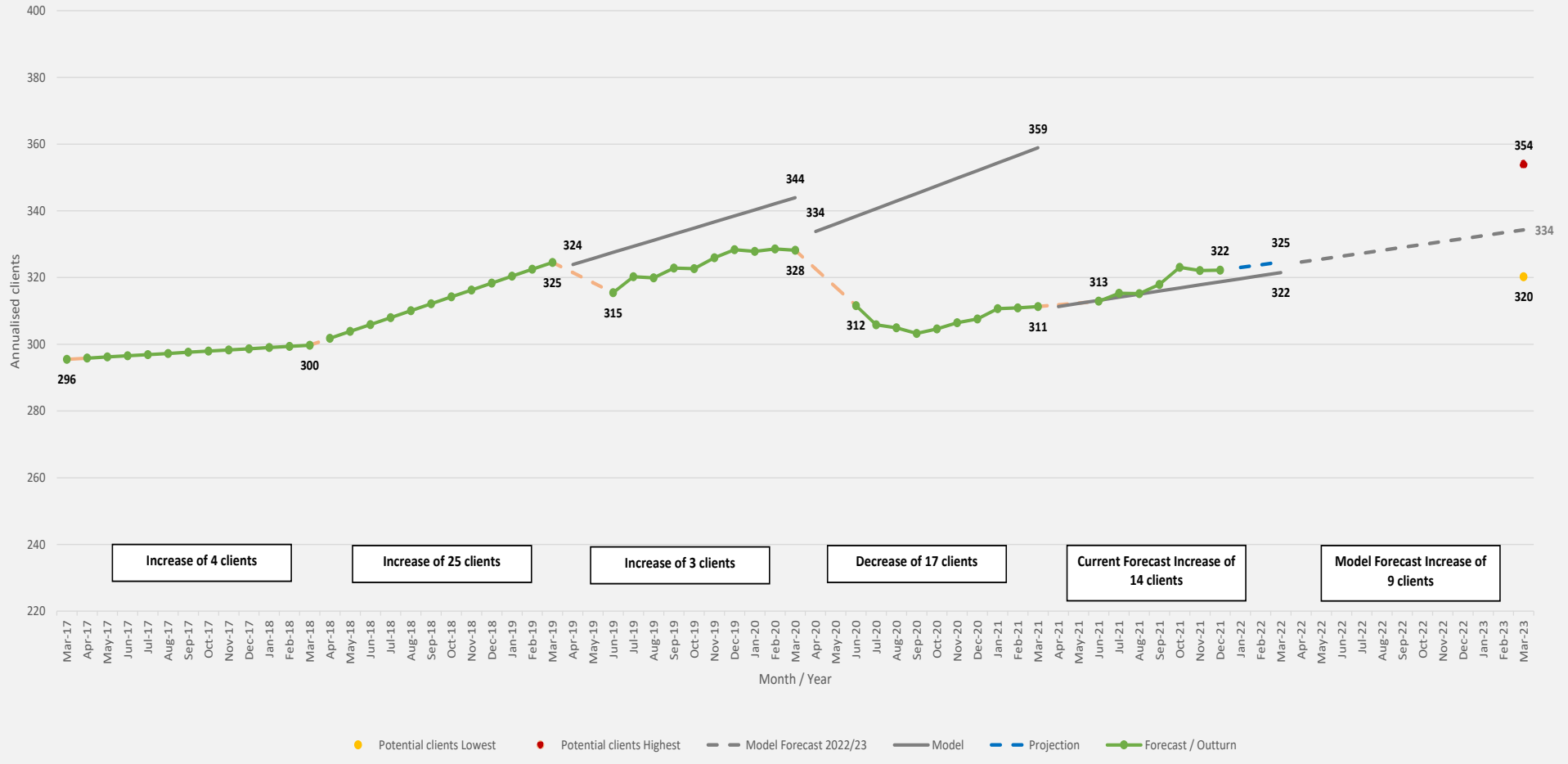
Adult Social Care annualised client numbers for Long Term Services
2016/17 to 2022/23



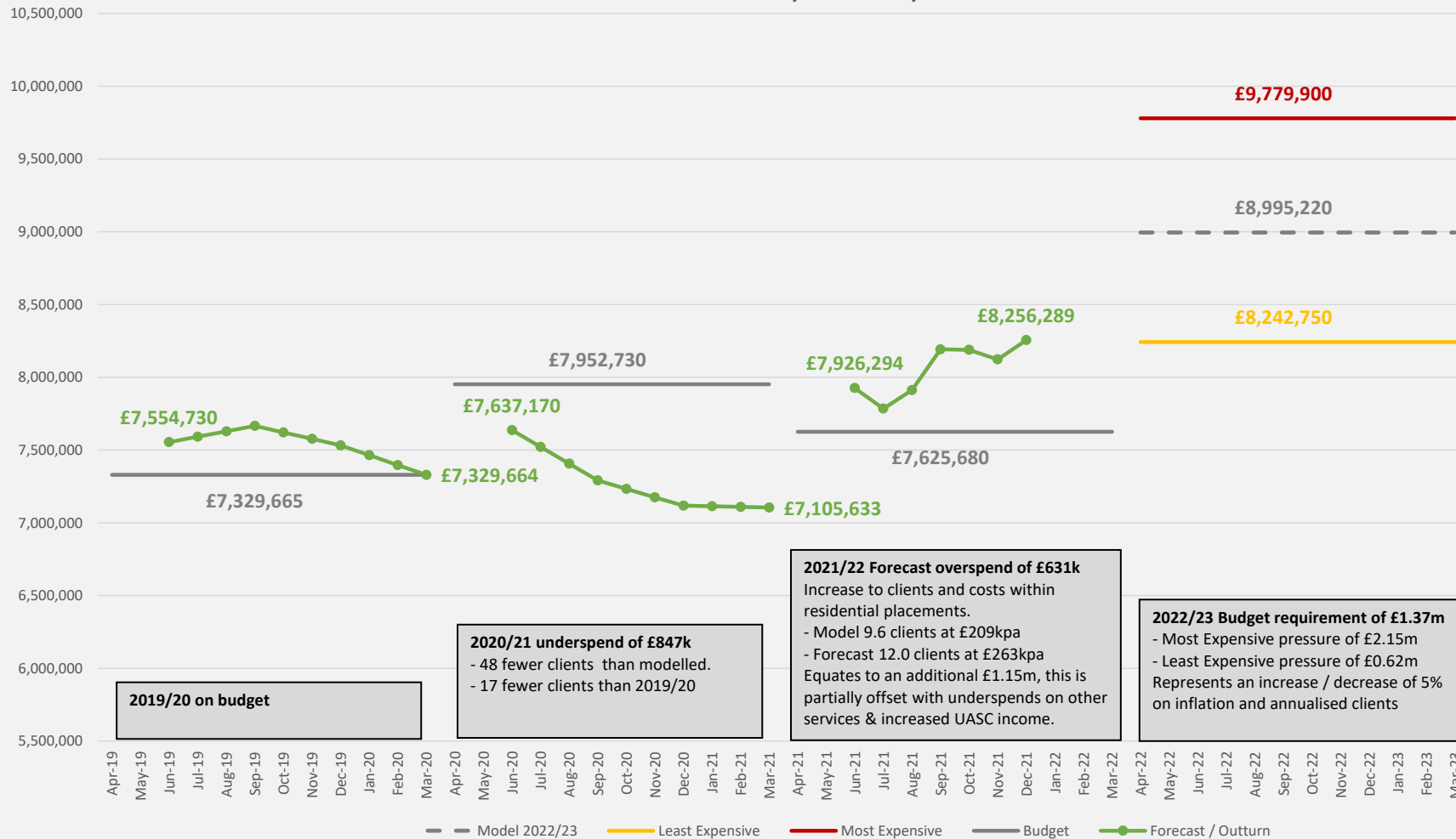
Adult Social Care LTS Net Expenditure



Children & Family Services annualised client numbers
2016/17 to 2022/23



Children & Family Services Net Expenditure
2019/20 to 2022/23



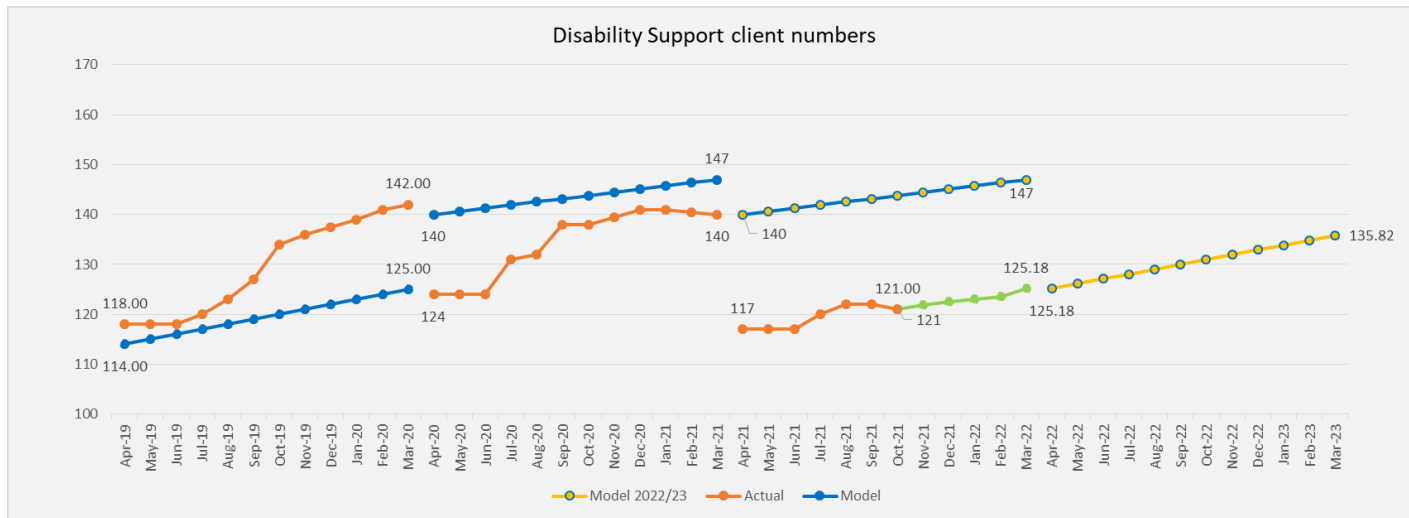
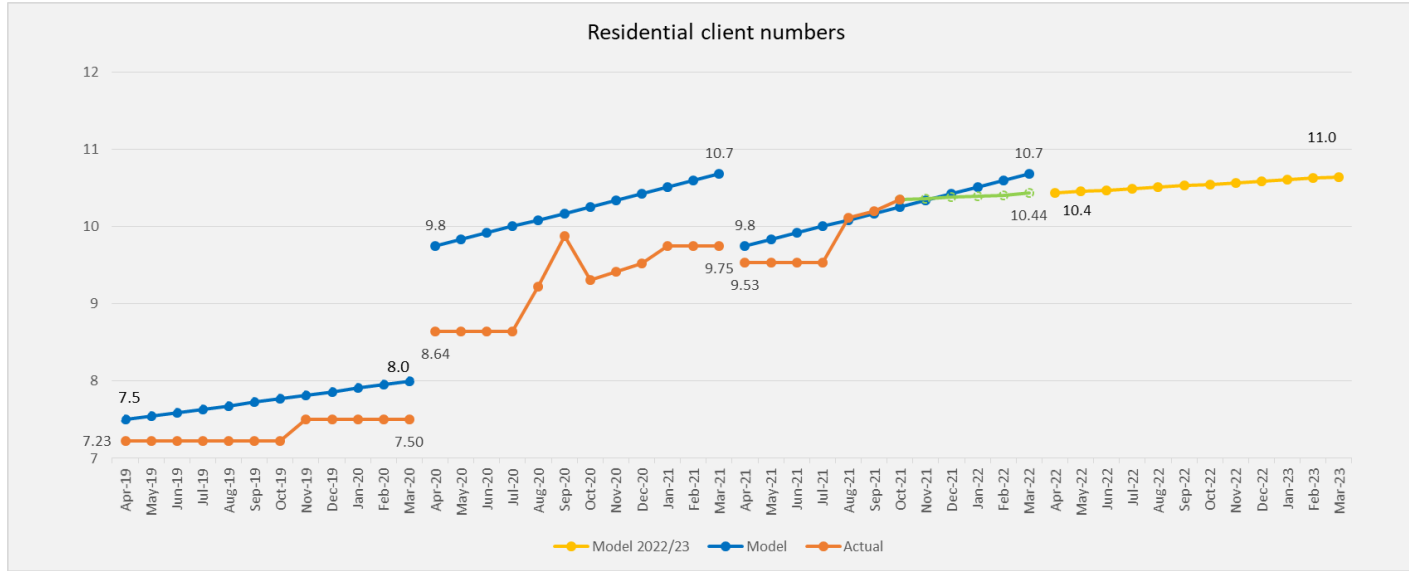
2019/20 on budget

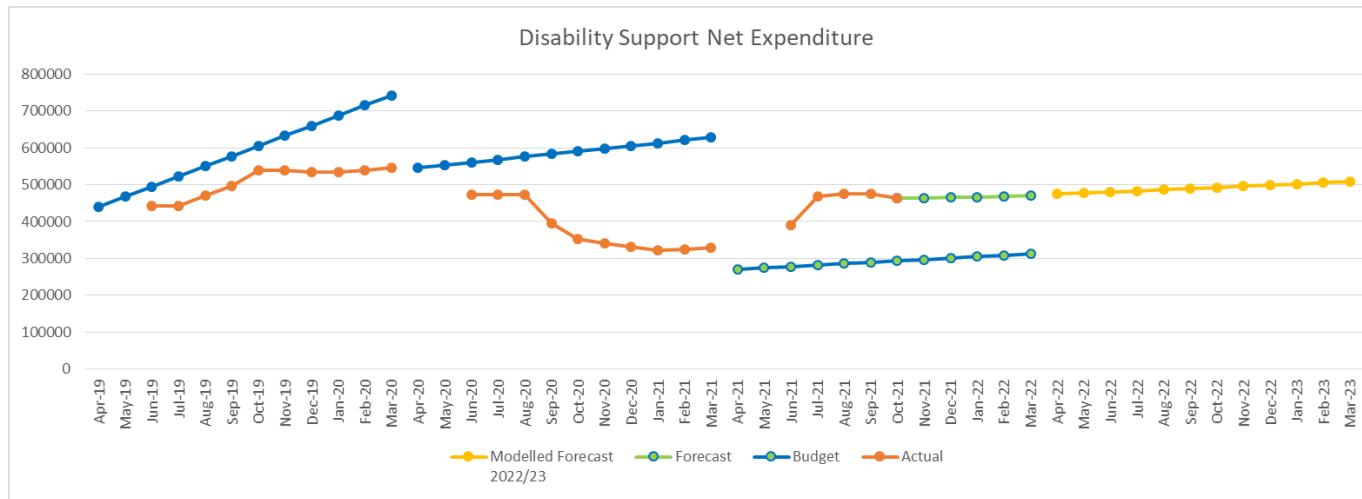
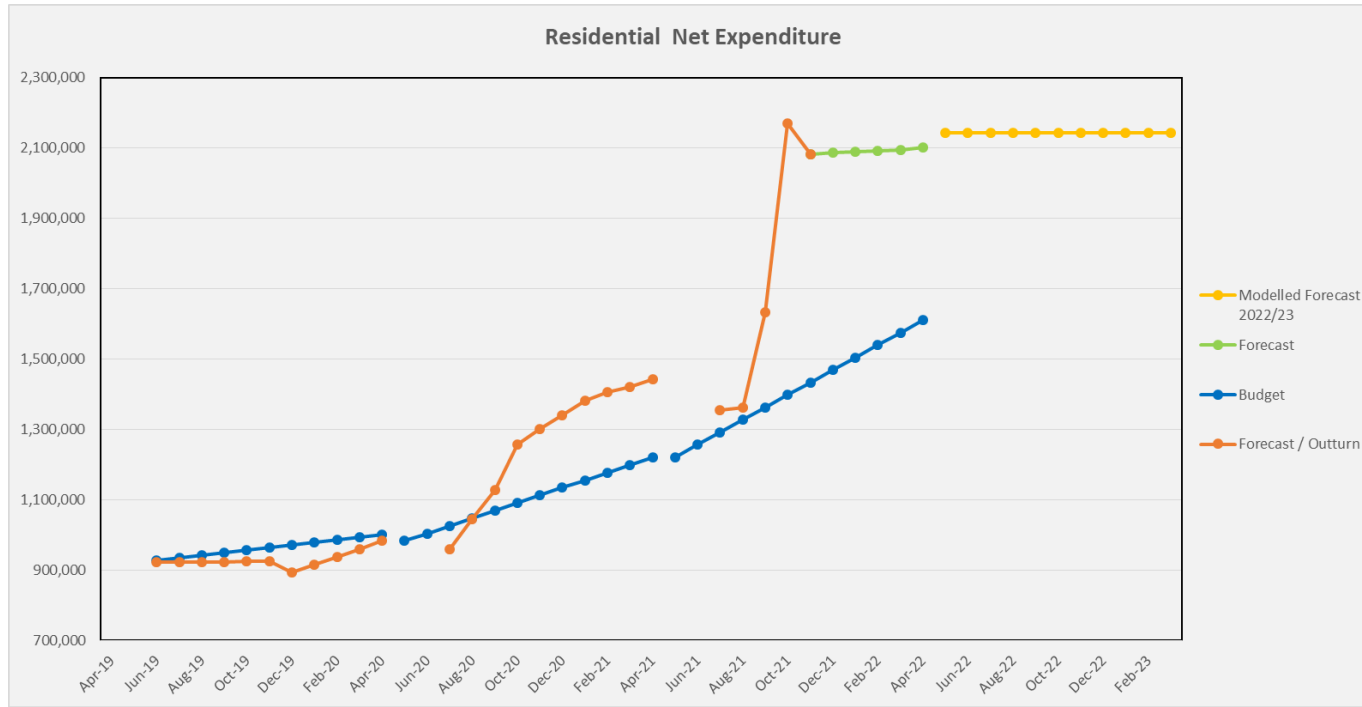
2020/21 underspend of £847k
 - 48 fewer clients than modelled.
 - 17 fewer clients than 2019/20

2021/22 Forecast overspend of £631k
 Increase to clients and costs within residential placements.
 - Model 9.6 clients at £209kpa
 - Forecast 12.0 clients at £263kpa
 Equates to an additional £1.15m, this is partially offset with underspends on other services & increased UASC income.

2022/23 Budget requirement of £1.37m
 - Most Expensive pressure of £2.15m
 - Least Expensive pressure of £0.62m
 Represents an increase / decrease of 5% on inflation and annualised clients

Education:





Investment

					2022-23 Ongoing Investment					2022-23 One-off Investment					
					Investment in Council Strategy	Covid 19	Core service improvement	Budget realignment	TOTAL ONGOING INVESTMENT	Covid 19 Reserve	Transformation Council Strategy	Core Service	Other Reserves Council Strategy	Core Service	TOTAL ONE-OFF INVESTMENT
Directorate	Service	Ref	Priority	Description	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
People	ASC	ASC12	1	Domiciliary Care marketing					0		50			50	
People	ASC	ASC13	6	Telecare smart technology			78		78					0	
People	ASC	ASC15	1	Notrees Care Home additional nighttime staffing			51		51					0	
People	ASC	ASC16	1	Reablement service - loss of footcare income				31	31					0	
People	ASC	ASC18	1	Review of care packages Relates to ASC6			95		95					0	
People	CFS	CFS1	1	Placement budgets increased demand					0				850	850	
People	CFS	CFS4	1	Family Safeguarding Service - additional capacity			213		213					0	
People	CFS	CFS5	BAU	Mainstream funding Contact Advice & Assessment Service					0	272				272	
People	CFS	CFS6	1	Family Safeguarding Model	159				159					0	
People	CFS	CFS7	1	Family Safeguarding Model	43				43					0	
People	CFS	CFS10	1	Adoption Services	25				25					0	
People	CFS	CFS11	1	Emergency Duty Service				61	61					0	
People	ES/ PHW	PHW2/ES1	1	Mental Health Worker public health funding	43				43					0	
People	ES	ES2	1	NEET post extension					0	43				43	
People	ES	ES3	1	SEN team restructure to meet increase in demand	303				303					0	
People	.			Total	573	0	436	92	1,101	315	0	50	0	850	1,215

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Directorate	Service	Ref	Priority	Description	2022-23 Ongoing Investment					2022-23 One-off Investment					
					Investment in Council Strategy	Covid 19	Core service improvement	Budget realignment	TOTAL ONGOING INVESTMENT	Transformation			Other Reserves		TOTAL ONE-OFF INVESTMENT
										Covid 19 Reserve	Council Strategy	Core Service	Council Strategy	Core Service	
Y					£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Place	D&R	<u>D&R8</u>	4	LRIE Site Investment					0				100		100
Place	D&R	<u>D&R9</u>	BAU	Public Protection: Private Sector Housing Officers			90		90						0
Place	D&R	<u>D&R14</u>	5	Place shaping and Delivery. Invest to save against bio diversity net gain.					0					265	265
Place	D&R	<u>D&Rxxx M&W'</u>	4	Minerals & Waste Local Plan Examination					0			250			250
Place	D&R	<u>D&Rxxx4HC</u>	4	Security 4 Houses Corner					0				158		158
Place	D&R	<u>D&RxxxLP PC'</u>	4	Local Plan Project Co-Ordinator					0			60			60
Place	D&R	<u>D&R15</u>	3	Funding to ensure short term continuation of some of the activities undertaken by Thames Valley Local Economic Partnership (LEP) until the outcome of the Government review into LEPs.					0			60			60
Place	ENV	<u>ENV11</u>	5	Newbury Bus Contract extension				35	35						0
Place	ENV	<u>ENV13</u>	5	Senior Transport Officer re Enhanced Bus Partnership	55				55						0
Place	ENV	<u>ENV15</u>	4	Highways Development Control staffing			60		60						0
Place	ENV	<u>ENV19</u>	5	Re-writing Grounds Maintenance contract and specification					0				40		40
Place	ENV	<u>ENV20</u>	5	Ash die back pressure (Funded from T&C Reserve 22/23)					0				100		100
Place	ENV	<u>ENV21</u>	5	Canal and Rivers Trust Grant				5	5						0
Place	ENV	<u>ENV22</u>	5	Revenue studies, projects and initiatives for Environment Delivery					0	50					50
Place	ENV	<u>ENV28</u>	4	Car Parking loss of income		200			200						0
Place	ENV	<u>ENV29</u>	BAU	Fleet Driver Salary increase but dependent on completed appraisal			80		80						0
Place	.			Total	55	200	230	40	525	0	50	0	470	563	1,083
Resources	CSI	<u>CSI2 / CSI6</u>	BAU	Timelord2			150		150						0
Resources	CSI	<u>CSI3</u>	6	Digitise Customer Services	75				75	150					150
Resources	CSI	<u>CSI5</u>	6	ICT Service enhancement - additional staffing			80		80		45				45
Resources	CSI	<u>CSI7</u>	BAU	ICT Disaster Recovery			30		30						0
Resources	F&P	<u>F&P1</u>	6	HR/Payroll solution					0				65		65
Resources	F&P	<u>F&P4</u>	BAU	Schools Insurance DFE change				250	250						0
Resources	F&P	<u>F&P6</u>	BAU	Lone Worker Software Application			50		50						0
Resources	RES	<u>RES XXX1'</u>	BAU	Workforce development	35				35						0
Resources	COM	<u>COM1</u>	BAU	Schools Kitchen Helpdesk				8	8						0
Resources	COM	<u>COM3</u>	BAU	Domiciliary care commissioning loss of income				10	10						0
Resources	.			Total	110	0	310	268	688	0	150	45	0	65	260
.	.			Total	738	200	976	400	2,314	315	200	95	470	1,478	2,558

Savings and Income Generation

					2022-23 Savings and Income Proposals		
Directorate	Service	Ref	Priority	Description	Proposal £000	Theme	Implications
People	ASC	ASC2	1	Supported Living accommodation for Learning Disability clients.	(36)	Service Reform	Will require work with, and agreement from, colleagues within Benefits Team.
People	ASC	ASC3	1	Health funding: Review shared funding for clients with Mental Health needs (S117) and Continuing Healthcare (CHC).	(450)	Cost Avoidance	Requires some cooperation from the Clinical Commissioning Group and may lead to wider challenge on other areas of shared funding.
People	ASC	ASC4	1	Resource Allocation System (RAS) software	(26)	Cost Avoidance	This saving assumes that there is currently some over-provision. There is already a Good Practice Forum designed to reduce that, and so the saving is likely to be limited. The use of the RAS is dependent upon the implementation of Care Director Version 6. Ensuring that care is 'right-sized' will help to address the challenge regarding the care workforce.
People	ASC	ASC5	1	Market Management	(175)	Cost Avoidance	The care market requires careful management. Excessive downward pressure on costs can store up problems for the future. The Local Authority has statutory duties (Care Act 2014) to manage the market and consequently actions will need to be taken based on up-to-date market information.
People	ASC	ASC6	1	Review of care packages	(345)	Cost Avoidance	May impact some provider services/ clients/ families.
People	ASC	ASC7	1	Digital Pathway	(43)	Transform	The saving relies on the digital pathway providing a demonstrably effective self-service option. The pathway will connect to Care Director version 6 and is dependent on the implementation of Care Director Version 6.
People	ASC	ASC19	1	Efficiency re utilisation of workforce reform grant	(100)	Cost Avoidance	None
People	CFS	CFS2	1	Placements - actions leading to reduced demand	(135)	Cost Avoidance	The impact of covid, particularly on those more vulnerable households, is considerable and is likely to have long lasting implications. This makes it hard to predict with confidence future demand. Even so, the principle of effective earlier help is clear, and done well will reduce future costly demand.
People	CFS	CFS3	1	Staffing capacity savings Relates to CFS4 and CFS5	(133)	Service Reform	The challenge is being able to confidently predict when complex demand will noticeably reduce and capacity becoming surplus to requirements. Furthermore, care will need to be taken to ensure we do not reduce (lower cost) staff capacity which results in more costly staff undertaking the work. When demand (numbers and complexity) reduces we will be able to delete these posts safely and confidently.
People	CFS	CFS12	1	Centre for Skills and Professional Development surplus budget	(40)	Cost Avoidance	None
People	CFS	CFS13	1	Substance misuse contract saving	(24)	Cost Avoidance	None
People	ES/ PHW	PHW1	1	Family hubs public health funding	(250)	Service Reform	None
People	ES/ PHW	PHW2/ES1	1	Mental Health Worker public health funding	(43)	Service Reform	None
People	ES	ES7	2	Traded income increase based on prior levels achieved	(80)	Income	None
People	ES	ES8	2	Home to School Transport inflationary increases	(20)	Income	None
People	C&W	CW1	2	Northcroft expansion	(42)	Income	Savings currently assumed to be as per the business case taken to Capital Strategy Group in February 2020
People	C&W	CW4	2	Contract uplift re leisure based on increases already in place but not budgeted for	(21)	Income	None
People	-			Total	(1,963)		0

Revenue Budget 2022-23

					2022-23 Savings and Income Proposals		
					Proposal	Theme	Implications
Directorate	Service	Ref	Priority	Description	£000		
Place	D&R	D&R1	4	Financial contribution from registered providers	(5)	Income	None
Place	D&R	D&R2	4	Home improvement agency income	(25)	Income	None
Place	D&R	D&R3	4	Digital Housing	(20)	Transform	None
Place	D&R	D&R4	4	Reduction in temporary accommodation maintenance	(15)	Disinvest	None
Place	D&R	D&R11	1	Disabled Facilities Grant fees	(10)	Income	Only implication relates to the impact of the pandemic on returning to Business As Usual and generating the income from this work
Place	D&R	D&R16	4	Economic Development	(40)	Cost Avoidance	West Berkshire Consortium budget no longer required
Place	ENV	ENV1	5	Food Waste Diversion from Landfill	(100)	Service Reform	This saving is a consequence of the introduction of a new service which will enable residents to dispose of food waste every week compared to the current fortnightly collection within the garden waste service.
Place	ENV	ENV3	4	Street Naming and Numbering policy for charging developers	(10)	Income	Staff need time to re-write the policy
Place	ENV	ENV4	4	Cashless Parking	(20)	Transform	Removing the ability to pay by cash may result in equalities issues. To mitigate this the roll-out of cashless has been gradual and some local cash alternatives have been retained.
Place	ENV	ENV5	4	Parking Team Review	(30)	Transform	None
Place	ENV	ENV7	5	Further deployment of Solar PV Projects	(100)	Transform	None
Place	ENV	ENV9	4	Improving functionality of ELM system [Highway Asset Digitisation]	(25)	Transform	None. Assumed reduction by 1 FTE by digitisation of reporting highways problems
Place	ENV	ENV24	5	Waste Management - Dry Recycling increase	(250)	Income	The extremely volatile nature of this income requires a risk reserve for the full amount to cover any possibility of a sudden reduction in market prices.
Place	ENV	ENV26	4	Traffic Network Management Income	(300)	Income	Assumes current level of income does not reduce.
Place	ENV	ENV27	5	Garden waste income: increased numbers and inflationary increase	(110)	Income	Assumes current level of take up does not reduce.
Place	ENV	ENV30	4	Transport planning	(20)	Service Reform	None
Place	ENV	ENV32	BAU	Efficiency savings	(48)	Service Reform	None
Place	ENV	ENV33	BAU	Review of fees and charges	(15)	Income	None
Place	.			Total	(1,143)		

Revenue Budget 2022-23

					2022-23 Savings and Income Proposals		
					Proposal	Theme	Implications
Directorate	Service	Ref	Priority	Description	£000		
Corporate	All	CORP1	BAU	Essential Car User allowances	(10)	Service Reform	Budget re-alignment
Corporate	All	CORP2	BAU	Comensura corporate savings	(100)	Transform	Additional income through agency cost rebate
Corporate	All	CORP3	BAU	Timelord2 reduced mileage	(250)	Cost Avoidance	Additional savings through revised working arrangements
Corporate	All	CORP4	BAU	Efficiency savings across unused budget lines	(138)	Cost Avoidance	Efficiency review through various cost centres
Corporate	All	CORP6	BAU	Recruitment lag for staffing investment	(300)	Cost Avoidance	Delayed start to new posts in 2022-23, requires £300k investment in 2023-24
Corporate				Total	(798)		
Resources	CSI	CSI1	BAU	Print and Postage Savings	(85)	Service Reform	Reduced rates of printing and postage to reflect changed service provision a
Resources	CSI	CSI2 / CSI6	BAU	Timelord2	(75)	Transform	Further savings once Timelord2 is implemented
Resources	CSI	CSI3	6	Digitise Customer Services	(25)	Transform	Staff reduction through greater use of online support rather than telephone based response in customer services.
Resources	F&P	F&P3	BAU	Use of alternative borrowing strategies	(1,000)	Transform	Review of investment decision timings, and alternative borrowing strategies over different timescales. Using an increased blend of short as well as long term borrowing, and investigating other borrowing sources, eg. CMLs, infrastructure bond, Municipal Bond agency to reduce costs.
Resources	F&P	F&P7	BAU	Alarm maintenance contract saving	(18)	Cost Avoidance	None
Resources	F&P	F&P8	BAU	Property savings from disposals	(32)	Cost Avoidance	None
Resources	RES	RES XXX2'	BAU	Directorate efficiency review	(36)	Cost Avoidance	None
Resources	S&G	S&G3	BAU	Apprenticeship investment funded by specific reserves	(125)	Service Reform	Was for a 3 year period, remaining years to be funded from Council strategy reserve
Resources				Total	(1,396)		0
				Total	(5,300)		