

Cabinet

27 January 2023

2023/24 Budget and 2023-28 Medium Term Financial Strategy – Updated Information

Recommendations

Cabinet is recommended to:

- 1) Note the latest resource and spending information, the advice and the impact on the emerging budget proposals presented in this report;
- 2) Note the Strategic Director for Resources' risk assessment on the level of general reserves, as detailed in Appendix B; and
- 3) Publish, in light of the information provided, their 2023/24 budget resolutions for recommendation to Council on 7 February 2023.

1. Introduction and Background

- 1.1. The Cabinet meeting on 15 December 2022 considered a report outlining all the information underpinning the development of the 2023/24 budget and 2023-28 Medium Term Financial Strategy (MTFS) alongside options from Corporate Board as to what should/could be funded and/or reduced to enable a balanced budget for 2023/24 to be agreed.
- 1.2. The proposals focussed on ensuring the Authority remains robust, ambitious and resilient in setting the MTFS, given the economic uncertainties that will continue to exist. As at December this meant that the budget for 2022/23 was balanced with a 2% council tax increase plus a 1% adult social care levy in 2023/24 and 2024/25 and using some of the one-off resources available but that sustainability over the period of the MTFS required a material programme of budget reductions.
- 1.3. The budget for 2023/24 is a refresh of the five-year rolling MTFS approved in February 2022, with an additional year added, that will continue to align the

resources of the Authority to the objectives and ambitions set out in the Council Plan. The use of a rolling MTFS ensures plans for the use of resources are responsive to changes in the context within which the Authority is operating, something that has been critical during 2022/23 as we continue to respond to the impact of the pandemic and significant inflationary pressures, whilst ensuring the Authority remains robust and resilient over the medium term. This will allow the Authority to plan to deliver on its ambitions with confidence.

1.4. The key assumptions underpinning the options presented to Cabinet on 15 December 2022, were:

- a 2% increase in the basic level of council tax for each of the five years of the MTFS;
- a 1% adult social care levy for 2023/24 and 2024/25;
- a 4% provision for pay inflation and 2% for price inflation in 2023/24 and 2024/25 with both assuming a 2% annual uplift over the medium term plus a provision for contractual commitments above this level, collectively estimated to cost £22.103m in 2023/24 and £77.083m over the period of the MTFS;
- on-going allocations of £32.656m and time-limited allocations of £7.320m to meet growing demand pressures and pump prime investment to support the delivery of the Council's objectives, with indicative further allocations in future years bringing the investment over the period of the MTFS to £92.501m and £10.591m respectively;
- setting aside £4.855m in 2023/24, increasing to £16.029m by 2027/28 to provide financial cover for the gap between the Dedicated Schools Grant (DSG) funding for pupils with Special Educational Needs and Disabilities (SEND) and the estimated level of spend;
- investing an additional £5.000m through our Investment Funds to support the delivery of the digital road map, as approved indicatively in February 2022 and the extension of the SEND and Inclusion Change Programme;
- budget balancing options of £73.275m that will help ensure the Council remains financially sustainable and resilient over the medium term; and
- a reserves strategy that balances retaining sufficient resources to manage financial risk whilst identifying £44.085m of reserves that could be made available for investment and to support the MTFS, through controlling the amount of the Council's scarce resources held in reserves.

1.5. These proposals were based on the best information available at the time. In a number of areas final information was either unknown or has changed over the intervening period. These areas are:

- the provisional Local Government Finance Settlement and other Government funding announcements;

- the impact in 2023/24 of the revised 2022/23 forecast outcome that has emerged as part of the quarterly budget monitoring and is reported elsewhere on today's agenda;
- the level of business rates expected to be generated locally in 2023/24;
- the council tax taxbase for 2023/24;
- the surplus/deficit on council tax collection from previous years;
- the sustainability of schools and the proposals for use of the Dedicated Schools Grant (DSG) in 2023/24; and
- the latest reserves forecasts and the impact of the Strategic Director for Resources' reserves risk assessment.

1.6. This report updates members on the latest information for each of these areas, and in doing so it also provides Cabinet with the opportunity to issue their 2023/24 revenue and capital budget resolutions.

2. Impact of the Local Government Finance Settlement

2.1. The provisional Local Government Finance Settlement was announced on 19 December 2022, with all Members provided with a briefing the following day. There were three elements of the announcement that had an impact on the financial position reported to Members earlier in the month: New Homes Bonus; the business rates uplift compensation grant; and the allocation methodology for the social care additional funding announced in the Chancellor's 2022 Autumn Statement.

2.2. Much of the detail in the Settlement confirmed things already announced in the 2022 Autumn Statement in November. The recent trend has continued, with the Local Government Finance Settlement remaining a one-year settlement, although there was some high-level information for 2024/25 announced. This means the authority is not benefitting from the additional financial certainty a multi-year settlement would have provided but it does provide Government with the ability to respond positively to pressures that emerge before the next Settlement.

2.3. The provisional Local Government Finance Settlement gave the Authority £0.582m less in government grants in 2023/24 than the level included in the December Cabinet report, comprised as follows:

- £0.253m additional New Homes Bonus;
- £0.438m less Services Grant compared to the £2.928m estimated in the December Cabinet report due to the top-slice of funding nationally to resource the 3% minimum funding guarantee for all authorities;

- £2.823m less of the various social care grants compared to the £40.433m estimated in the December Cabinet report as a result of the equalisation methodology used, assuming upper tier councils take all of the adult social care levy and council tax increase; and
- £2.426m additional Section 31 grant to compensate authorities for business rates income not increasing in line with inflation.

2.4. However, whilst those elements of our funding that have increased are in principle to support the budget in 2023/24 the level of spending need where the grants are lower than estimated has not decreased in all cases. Overall, **the reduction in funding available to support the budget in 2023/24 is £0.472m.**

2.5. The final complication is the longevity of funding beyond 2023/24. The Settlement confirmed announcements in the Autumn Statement that the fair funding review and consideration of any business rates reset would be delayed until after the next General Election. The review, when implemented, may result in the level of our government funding increasing or decreasing compared to 2023/24 levels for the remainder of the MTFS. The delay means the earliest any change could be introduced is now 2026/27.

2.6. Previously statements from the Secretary of State, that the imminent fair funding review would focus on levelling up and supporting those authorities/areas with less buoyant taxbases, meant our future resource forecasts assumed some loss of funding from the review. The further three-year delay means any we have reverted back to the assumption that, given the absence of a direction of travel, the fair funding review would be neutral for the Authority.

2.7. This means that the loss of resource in 2023/24 becomes a net gain over the medium term of £0.564m and **an increase of £0.674m of resource available to support the MTFS by 2027/28.** Any gains from the fair funding review, when known, would be available to support the MTFS in the relevant year. Any losses would mean there may be a need to identify additional savings in future years.

Social Care Grants

2.8. The Authority will receive £37.610m of social care grants in 2023/24 that form part of the Local Government Finance Settlement. Each comes with a different distribution methodology and more/less stringent grant conditions. Table 1 shows the breakdown of these grants, the amount to be received in 2023/24 and the high-level conditions for the use of the grant. There will be a need to reflect the Government's expectations around the use of this funding in the Council's performance management framework.

Grant	Amount £m	Conditions of Use
Discharge Grant	2.122	Ring-fenced to adult social care and to be used to get people out of hospital into care settings, freeing up NHS beds. Allocation of funding to be agreed with Health.
Market Sustainability and Improvement Fund	5.233	Ring-fenced to adult social care to address issues such as discharge delays, social care waiting times, low fee rates and workforce pressures. Reporting requirements will cover performance and use of the funding to support improvements against the objectives.
Social Care Grant (£6.209m of this is 'new' money)	30.255	Amalgamation of the new repurposed social care reform funding and the existing Social Care Grant and Independent Living Fund Grant. Use of the funding is ring-fenced to adults' and children's social care.
Total Social Care Grants	37.610	

- 2.9. If agreed, the spending allocations included in the December proposals in the December report are sufficient, even after netting off the savings options, to comply with the grant conditions for the amount of additional funding going into social care.

3. Local Taxation

Council Tax

- 3.1. In the December Cabinet report the recommendations were based an increase in the taxbase of 1.45% in 2023/24. The districts/boroughs have now confirmed their council tax base for 2023/24 and these are showing a year-on-year increase of 1.68%. This will generate additional on-going resource of £0.927m. The breakdown of the 2023/24 taxbase across the districts/boroughs is shown in Table 2.

	2022/23 Taxbase Band D Properties	2023/24 Taxbase Band D Properties	Variation Band D Properties	Variation %
North Warwickshire	21,520.41	21,786.83	+266.42	+1.24%
Nuneaton and Bedworth	39,208.50	39,224.90	+16.40	+0.04%
Rugby	39,485.02	40,434.65	+949.63	+2.41%
Stratford-on-Avon	59,076.01	60,188.21	+1,112.20	+1.88%
Warwick	56,399.56	57,669.62	+1,270.06	+2.25%
Total	215,689.50	219,304.21	+3,614.71	+1.68%

- 3.2. However, as has been raised in previous reports on the 2023/24 MTFs, the level of volatility and uncertainty is significantly higher than in recent years. Of particular concern is the potential impact on future taxbase growth from the expected downturn in the housing market over the next two years as a result of continued high rates of increase in construction costs, lower levels of affordability due to higher interest rates, wider inflation/cost of living impacts plus a potential future recession. The difficulty is estimating the timing of any downward impact. It is therefore the recommendation, from Corporate Board, that any growth in the taxbase above 218,825 Band D properties (the basis of the December report) is carried forward to offset any downturn in future years. If the downturn does not occur to the level of the capacity to absorb it carried forward the resource can be released to support the MTFs in a future year.
- 3.3. The £0.927m additional resource will reduce the use of reserves to fund the 2023/24 budget.

Business Rates

- 3.4. The partial localisation of business rates is still volatile with annual changes to the schemes of discounts and allowances continuing to make it difficult to make any realistic assumption about the likely level of income. This continues to be exacerbated by the range of grants and reliefs provided temporarily to businesses to support them through the pandemic and the uncertain impact of the pandemic and recovery activity on the business rates taxbase.
- 3.5. We do know that for individual businesses the business rates multiplier (the provision for inflationary uplift) has been frozen for 2023/24 and that local authorities will be compensated for this loss of income through an additional grant. In the December Cabinet report the options were based on local authorities receiving compensation for a 6% uplift. The actual uplift is higher than this at 10% in line with the September inflation rate. This is the reason for the £2.426m estimated additional Section 31 grant shown in paragraph 2.3. However, this figure is still an estimate. The final level of this grant is currently unknown as it will depend, in part, on the taxbase returns submitted by billing authorities at the end of January 2023.
- 3.6. The statutory deadline for the districts/boroughs providing details of our share of expected business rates in 2023/24 is 31 January 2023. Given the level of uncertainty within which they are operating no figures have been received to date. It is therefore recommended that the current estimates, as included in the December 2022 Cabinet report plus the additional £2.426m Section 31 grant, are used for budget setting. Any variation will then be managed through the use of or a contribution to the provision set aside in reserves for this purpose. The final position will be reported to Cabinet in April as part of the Service Estimates report.

Surplus/Deficit on Collection

- 3.7. As part of setting the council tax we also have to take into account any surplus/deficit on collection of council tax from previous years. As a result of the impact of the pandemic on council tax collection the Government has legislated for local authorities to phase the recoupmment of the 2020/21 loss over three years, with 2023/24 being the final year. Therefore, our share of any historic surplus/deficit plus any surplus/deficit from 2022/23 must be made good in 2023/24. The breakdown of the surplus across the districts is shown in Table 3 and shows a surplus to be used in 2023/24 of £0.419m.

	Share of 2020/21 Deficit £m	New Deficit/ (Surplus) in 2023/24 £m	Total Deficit/ (Surplus) in 2023/24 £m
North Warwickshire	-	(0.429)	(0.429)
Nuneaton and Bedworth	0.198	(0.928)	(0.730)
Rugby	0.127	(0.614)	(0.487)
Stratford-on-Avon	0.727	0.655	1.382
Warwick	0.394	(0.549)	(0.155)
Total	1.446	(1.865)	(0.419)

- 3.8. The surplus will reduce the use of reserves to fund the 2023/24 budget.

4. Reserves

- 4.1. The primary purpose for holding reserves is to manage financial risk and promote financial sustainability whilst recognising that there is a need to control the amount of scarce resources held in reserves to ensure we are using taxpayers' money to deliver services to residents and communities.
- 4.2. The Authority continues to have a robust reserves position, with reserves in the latest monitoring report to Cabinet forecast to be £216.054m at the end of 2022/23. As part of the MTFs agreed in February 2022 Council reconfirmed its reserves strategy with the objective of ensuring we are using all our resources effectively, providing increased transparency and accountability around reserves and ensuring the framework is in place to align decision-making around the use of reserves with the Council Plan.
- 4.3. There are no proposals to change the Reserves Strategy for 2023/24, with an update of the strategy to reflect the reserves position forecast as at the end of Quarter 3 attached at **Appendix A**.

- 4.4. When looking at short-term funding to support the 2023/24 budget we need to consider the known calls on reserves. The 2022/23 Quarter 3 forecast outturn position, reported elsewhere on today's agenda, is an overspend of £13.411m. £6.722m of this overspend relates to earmarked/covid-related funding that cannot be used to support the budget more widely. The balance (an overspend of £6.689m) has been taken into account when determining the £44.085m reserves that could be released to support the 2023/24 budget in the report to Cabinet in December 2022.
- 4.5. The 2022/23 Quarter 3 forecast position of a £6.689m overspend is an increase of £2.250m compared to the Quarter 2 position reported to Cabinet in November 2022. This level of change reflects volatility and uncertainty around forecasts of spend in the current economic climate. At this stage, the only additional reserves, beyond the £44.085m, available to fund the MTFs are the £23.104m Investment and Invest-to-Save Funds. It is recommended that any use of these funds to bridge timing differences between spending allocations and the delivery of savings in the 2023/24 budget and the MTFs is carefully considered, to ensure funds remain available to invest to support the delivery of the Council's priorities and further efficiencies over the medium term.
- 4.6. Legislation requires that the Chief Finance Officer makes an annual statement on the adequacy of general reserves and provisions. The risk assessment relates to the short-term financial risks that could impact on the authority in 2023/24 to deliver core services and drive forward the ambitions set out in the Council Plan. The Strategic Director for Resources has now completed the risk assessment for 2023/24. The risk assessment confirms that the minimum level of general reserves it is prudent to retain is £26.0m. A summary of the risk assessment is attached at **Appendix B**.
- 4.7. The minimum level of general reserves of £26.0m is unchanged the position assessed at this time last year. However, there have been changes to the specific reasons for the provision:
- one new financial risk of £0.300m in respect of the risk of increased cost of maintaining critical service provision through a period of industrial action;
 - the risk of overspending on the "Corporate Services" has been recategorized as "amber" from "green" and increased by £0.800m to reflect the risk that the corporate provision for pay inflation may be insufficient;
 - increased financial risks totalling £2.525m in respect of the cost of "Bellwin" type emergencies, such as flooding, before Government support kicks in, unanticipated budget pressures, the loss of surplus as a result of reduced demand for Education traded services and the risk that services provided by the market and/or social enterprises may stop

if the provider fails, requiring the local authority to secure alternative provision at short notice;

- reduced financial risks totalling £3.625m in respect of managing any in-year cuts in Government funding, the cost of the inability to agree inter-authority/organisation plans, the medium/long term financial impact of Covid-19, the risk of loans made to companies through the pandemic and recovery process not being repaid in full, the risk of increased financial impacts from inspection reports and the impact of changes to the national benefits system on demand for services.

4.8. The approved budget will be expected to reflect the minimum £26.0m General Reserves provision required as a result of the Strategic Director for Resources risk assessment. In his capacity as Chief Financial Officer, his statement on the whether the budget is balanced and sustainable will include reference to whether the required General Reserves provision is maintained.

5. Changes to Proposed Allocations

5.1. Since the December 2022 Cabinet report was drafted additional information about the unavoidable cost increases and demand pressures facing the Authority has emerged. One increase in cost and one reduction totalling a net increase of **£0.282m** have been identified. Members are required to resource the additional cost within their 2023/24 budget proposals or identify alternative ways in which the cost increases will be funded.

5.2. Table 4 lists the £0.282m of changes to the proposed allocations.

Table 4: Changes to 2023/24 Spending Allocations		
Service	Description	Cost £m
Social Care and Support	Provider inflation – an increase in the £14.029m allocation in the December Cabinet report required for provider inflation in 2023/24. The key drivers are the National Living Wage increase of 9.7% from April 2023 and the continuation of higher general price inflation that assumed when the budget proposals were originally drawn up in September 2022.	2.282
Corporate Services	Provision for the Dedicated Schools Grant offset funding – The additional funding for schools announced as part of the 2022 Autumn Statement has resulted in increased funding to support High Needs (SEND). This means that over the medium term (from 2025/26 onwards) the allocation needed to ensure the Authority's overall financial position is sustainable by setting aside sufficient resources to fund the structural deficit in the DSG high needs budget is reduced.	(2.000)
Total		0.282

- 5.3. There is one further change that Members are advised to consider when preparing their 2023/24 budget proposals – the proposed change to the Local Council Tax Reduction Scheme in Warwick District Council (WDC) where the results of the consultation and a decision on the way forward is yet to be made. The estimated impact of WDC's proposed change, if implemented, would be to reduce the taxbase and hence the council tax income collected by between £0.600m and £0.800m. However, WDC is not scheduled to make its final decision until 9 February 2023, after the Council has set the 2023/24 budget. Increasing the **contingency in the budget would ensure any impact on the MTFS from the change to WDC's Local Council Tax Support Scheme** in future years is mitigated, although the funding would be available to spend on a one-off basis in 2023/24. If the change is not agreed or the impact is less than estimated then any contingency could be released to support the Council's budget in 2024/25.
- 5.4. Finally, Members should be aware that we are expecting the Government to announce imminently both its response to the independent review of children's social care and the associated implementation plan, which may carry service or financial implications for the Council. Any costs in 2023/24 not met through additional Government funding will need to be funded from reserves and/or contingencies in 2023/24, with medium term solutions forming part of the 2024/25 MTFS refresh.

6. Dedicated Schools Grant

- 6.1. At the same time as the Local Government Finance Settlement was announced the Department for Education also announced a Dedicated Schools Grant of £562.346m for 2023/24 to provide funding for services to schools and pupils. A report seeking approval for the allocation of the Dedicated Schools Grant can be found elsewhere on today's agenda.
- 6.2. The Council's policy is to expect the cost of funding schools and relevant pupil-related services to be contained within the level of the Dedicated Schools Grant. However, meeting this policy aspiration in relation to high needs services and support could only be achieved over the medium term and at this stage our ability to do this remains uncertain in the absence of further additional Government funding or fundamental system change; given the nationally growing demand for services and the lack of capacity in the system. Any decisions to manage the deficit position on high needs will need to be included as part of the budget resolution to be agreed by Council in February 2023.

7. Capital Strategy and Programme

- 7.1. Each year Council is required to approve a capital strategy as part of its budget proposals. Much of the content is specified, however the strategy is an important document in setting out the Council's ambition to ensure capital and revenue spending on the asset portfolio is directed efficiently and effectively.
- 7.2. As a suite of documents, the capital strategy sets out:
 - Our strategic intent – the aspiration and direction for our capital investment, defining the outcomes we are seeking to achieve through investment (why) (**Appendix C**);
 - The draft programme – the activity programmes and projects funded from our capital investment (what) (**Appendix D**); and
 - The governance framework – the way we will manage capital spend and the capital programme (how) (**Appendix E**). It is this technical appendix that ensures we meet with statutory guidance. It also sets out how we will optimise delivery by strengthening of performance, adopting commercial principles and practice and robust benefits realisation.
- 7.3. The documents reflect the ambitions and priorities of the Council Plan strategic priorities and the Areas of Focus. They have been updated to reflect CIPFA policy requirements, the management of risk, Quarter 3 monitoring and the Warwickshire Recovery and Investment Fund and the Warwickshire Property

and Development Group 2023 business plans that are elsewhere on today's agenda.

- 7.4. The three documents will need to be included, subject to any changes proposed by Members, as part of the capital resolution to Council in February.
- 7.5. The refreshed technical annex (appendix E) includes one recommended change of approach aimed at improving the delivery of the capital programme and that is a £4m top-slice from the Capital Investment Fund to create a Planned Asset Design Fund (PADF). The purpose of the PADF would be to resource the detailed costing and design of pipeline schemes to firm up costs at an earlier stage, before the full budget is allocated, to reduce the number of schemes coming back for additional funding. It would be a revolving fund with drawdowns replaced as projects are approved and design costs are covered by the main funding stream.
- 7.6. If, following evaluation of the full business case, a scheme with design costs funded from the PADF does not proceed, any costs must be charged to revenue. The Council's reserves include cover to reflect his additional financial risk. Access to the PADF will need to be controlled to ensure the Council is not overly exposed to financial risk.
- 7.7. The creation of the PADF and the need to limit/control access requires those schemes supported to have the greatest impact on the delivery of the Council's ambitions and priorities. The refreshed technical annex includes, at Annex B, a list of the Council's capital investment priorities as agreed in February 2022. These priorities will form the basis of the capital expenditure bids added to the Council's capital investment pipeline and brought forward for approval during 2023/24 and over the medium term, including those investments that will be eligible for access to the PADF. Annex B will also need to be updated as part of the capital budget resolution to ensure it continues to reflect the Council's priorities and those areas that are priorities for accessing the Council's scarce capital resources.

8. Outstanding Issues for 2023/24

- 8.1. Section 3 of the report highlighted a number of areas where information is still outstanding on the final level of resources that will be available to the authority in 2023/24. Where this information is available before 27 January 2022 it will be included in a revised report and/or the 2023/24 budget resolutions. Where any information is not known when the papers for Council in February are published, any variation to the estimated figures will be managed through reserves for 2023/24 and picked up as part of the preparation for the 2024/25 refresh of the

MTFS. Any areas of concern will be specifically reported to Members as part of the Service Estimates report to Cabinet in April 2023.

9. 2023/24 Budget Resolutions

- 9.1. In putting forward their proposals, Members are reminded that local authorities are required by law to set a balanced budget. An intention to set a deficit budget is not permitted. However, what is meant by 'balanced' is not defined in law. A prudent definition of a sustainable balanced budget is a financial plan based on sound assumptions which shows how income will equal expenditure over the short- and medium-term, acting in a way that considers both current and future local taxpayers.
- 9.2. If the budget is unbalanced then the Chief Finance Officer, in consultation with Corporate Board, would have to consider issuing a Section 114 notice. Such a notice is only given in the gravest of circumstances, as during that time the ability to incur new spending that isn't an existing contractual or salary commitment is suspended, the External Auditors would investigate and publicly report on the circumstances and the Ministry for Levelling Up, Housing and Communities (MLUHC) may take over the running of the Authority.
- 9.3. Because Members decide on the council tax before the year begins and cannot increase it during the year, there is a need to consider risks and uncertainties that might force them to spend more on their services than they planned. Allowance is made for these risks by making prudent allowance in the estimates for services and ensuring that there are adequate reserves to draw on if the service estimates turn out to be insufficient.
- 9.4. To avoid setting an unbalanced budget the Local Authority has to be financially resilient. Setting a clear MTFS helps clarify expected income and expenditure. Awareness of the funding available in the forthcoming years means the Council stands a better chance of balancing the budget. Reserves are a useful option for balancing the budget in the short-term. However, reserves should not be used to pay for day-to-day expenditure, and it is important that they are replenished, in accordance with the reserves strategy, when the short-term need has passed. Therefore, the MTFS needs to be fully balanced on an ongoing basis, with no ongoing spending funded from one off resources, meaning the next MTFS does not start from a deficit position.
- 9.5. It is important that the Authority complies with its obligations under the Equalities Act 2010 - the public sector equality duty (PSED) - to promote equality and to reduce discrimination in relation to any of the nine 'protected characteristics' (age; disability; gender reassignment; pregnancy and maternity; marriage and

civil partnership; race; religion or belief; sex; and sexual orientation). The Council must have 'due regard' to the PSED when taking any decisions on service changes whilst recognising that local authorities have a legal duty to set a balanced budget. Similarly, if proposals are likely to have adverse impacts on customers, public consultation should be undertaken before any final decisions are made and consideration given to the outcomes of those consultations. This may mean that some proposals are not implemented, and alternative solutions may need to be sought. Legal challenges to local authority budget setting processes have tended to turn on whether the authority has complied with these duties. Where required Equality Impact Assessments have been prepared and made available to Members.

- 9.6. Using the information contained in this report, Cabinet is asked to approve their 2023/24 Budget resolutions for recommendation to Council on 7 February 2023. Cabinet is also asked to authorise the Strategic Director for Resources to update the budget resolutions to Council to reflect the final resource information.

10. Financial Implications

- 10.1. There are no direct financial implications for the Authority arising from this report. The report is part of a series of reports that will culminate in Council agreeing the 2023/24 budget and council tax at their meeting on 7 February 2023.

11. Environmental Implications

- 11.1. There are no immediate environmental implications for the Authority from this report. There will be environmental implications that flow from the individual allocations and proposals agreed as part of the Council's approved budget and these should be considered by Members as part of reaching their decisions.

12. Background Papers

- 12.1. None.

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Elected Members have not been consulted in the preparation of this report.