

# Report

Report to:	<b>South Lanarkshire Council</b>
Date of Meeting:	<b>22 February 2023</b>
Report by:	<b>Executive Director (Finance and Corporate Resources)</b>

Subject:	<b>Overall Position of Revenue Budget and Level of Local Taxation for 2023/2024</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:

- ◆ update the Council on the 2023/2024 budget position, present the Council Tax level for 2023/2024 for approval, and present the Revenue Budget for 2023/2024, including the base budget allocations to Resources, for approval.

## 2. Recommendation(s)

2.1. The Council is asked to approve the following recommendation(s):

- (1) that the reinstatement of funding for 2021/22 teachers' Pay Award of £1.8 million be noted, and that this be used to benefit the Budget Gap (section 4.4), be approved;
- (2) that £5.7 million of the retrospective benefit released by Service Concessions be used to support the impact of the 2022/2023 Pay Award in 2023/2024 (section 4.6), be approved;
- (3) that approving the use of £1.8 million additional funding, and £5.7 million of retrospective benefit (recommendations 1 and 2) would result in a revised Budget Gap of £8.818 million (section 4.7), be noted;
- (4) that the use of money from reserves as detailed in sections 4.8 to 4.12 be noted;
- (5) that the level of Council Tax and the amount of savings to be used to balance the 2023/2024 Budget, be considered;
- (6) that following the use of the service concessions retrospective benefit to fund the 2022/2023 Pay Award and the proposed use for Budget Strategies, there remains £10 million of unallocated monies (section 7.2), be noted;
- (7) that the current, unprecedented inflationary pressures facing the Council are noted, and that the budget gaps projected for Council in future years (section 10) are noted; and
- (8) that the Revenue Budget for 2023/2024, including the base budget allocations to Resources, as shown in Appendix 3, be approved, subject to members' decision on recommendation 5.

## 3. Background

3.1. At its meeting on 15 June 2022, the Council approved the Revenue Budget Strategy for 2023/2024. The Strategy assumptions resulted in an initial budget gap of £32.477 million including the impact of several corporate solutions such as savings on Loan Charges and the outcome from reviews. The Strategy also included the impact of

core budget additions as well as exceptional items of expenditure on utilities and inflation on significant Council contracts.

- 3.2. Subsequent to this, a number of update papers have been presented to members, most recently a paper to Council on 18 January 2023, which revised the Budget Gap to £16.318 million. This position reflects the impact of the 2023/2024 Local Government Settlement received in December 2022, and also takes account of additional budget pressures and further corporate solutions presented to members at committees during the year.
- 3.3. During January 2023, there have been changes to the Local Government Settlement as a result of the checking process. This has had an impact on the overall Council position and will be covered in this paper.
- 3.4. This report will cover the main elements of the Budget Process to date including an update to the 2023/2024 Revenue Budget Strategy (section 4) and a proposal to address the Budget Gap for 2023/2024 (section 5). Achievement of a balanced budget is covered at section 6.
- 3.5. Thereafter, the report will provide details of the position in relation to Service Concessions (section 7), the total Revenue Budget and Council Tax (section 8) and section 9 provides details of the Budget Bill and Local Government Finance Order. Section 10 provides information on the budget beyond 2023/2024.

#### **4. Update to 2023/24 Revenue Budget Strategy**

- 4.1. At the Council meeting in January 2023, Members were presented with an update to the Budget Strategy which resulted in a Budget Gap of £16.318 million. This position assumed no increase in Council Tax and was based on the Local Government Settlement received in December 2022. Subsequent information from the Scottish Government means we expect an update to our settlement in relation to the reinstatement of 2021/22 Teachers' Pay Funding. In addition, there are updates to other areas of the Budget Strategy for Members' attention. Each is taken in turn.
- 4.2. **Funding for Teachers Pay Award 2021/2022:** The last budget paper to Council (18 January 2023) referenced the fact that £32.8 million of funding for the Teachers' pay award dating from 2021/2022 had been removed from the Local Government Settlement for 2023/2024. The impact of this removal on the Council would be a loss of funding of £1.8 million. Consequently, the proposed saving on additional teacher numbers (EDR05 included in the paper to Council on 18 January 2023) would need to have an implementation timescale over a two-year period (2023/2024 and 2024/2025), with one-off monies (£1.8 million) to be drawn from reserves to balance the position on this saving in 2023/2024.
- 4.3. The changed position in the week ended 27 January 2023 was that the Scottish Government had notified COSLA that the £32.8 million (funding for 21/22 Teachers' pay removed from the settlement figures) was now to be reinstated by the Government into the 2023/2024 settlement. This has two consequences: the money which would have been drawn from reserves (£1.8 million) to balance the position on the saving in 2023/2024 would no longer be required and the additional teacher numbers saving (EDR05) could now potentially be delivered in a single year (2023/2024), rather than over two years.
- 4.4. As a result of the Council receiving its share of the £32.8 million and therefore no longer having to take the £1.8 million from Reserves, the money within reserves (see section 4.11) could be used instead to reduce the Budget Gap, albeit on a one-off

basis. To make the saving permanent (in years 2024/2025 and beyond) a permanent saving to that value would need to be identified.

**Reduction in Budget Gap: £1.8 million**

- 4.5. **Increased 2022/2023 Pay Award – Service Concessions:** At a meeting on 18 January 2023, the Council approved the implementation of the guidance on accounting for Service Concessions. This resulted in an ongoing annual financial benefit which has been built into the Budget Gap position indicated in section 3.2, as well as a retrospective benefit to the Council.
- 4.6. As part of the 2022/2023 Probable Outturn report presented to Executive Committee on 1 February 2023, members agreed to use £5.7 million of the retrospective gain from service concessions to pay for the increased 2022/2023 pay award in that year. Previous budget papers have referenced using service concession money to meet the costs of 2022/23 pay award in 2023/24, and it is recommended that members approve the use of £5.7 million of the retrospective benefit to pay for this. Again, a permanent solution will need to be found for 2024/2025 and beyond.

**Reduction in Budget Gap: £5.7 million**

- 4.7. Table 1 shows the impact of the Additional Funding for Teachers Pay and the use of Service Concessions monies on the Budget Gap. The result is a revised Budget Gap of £8.818 million.

**Table 1: Budget Shortfall and Solutions**

	£m
<b>Budget Shortfall</b> ( <i>Council, January 2023</i> ) ( <i>section 4.1</i> )	<b>16.318</b>
<b>Less Solutions</b>	
- Funding for Teachers' Pay Award 2021/2022 ( <i>section 4.2</i> )	(1.800)
- Increased 2022/2023 Pay Award – Impact in 2023/2024 ( <i>sections 4.5-4.6</i> )	(5.700)
<b>Total Solutions</b>	<b>(7.500)</b>
<b>Revised Budget Shortfall</b>	<b>8.818</b>

- 4.8. **Use of Reserves (2022/23 Underspend):** The paper to Council on 18 January 2023 stated that we were concluding work on this year's Probable Outturn exercise. The report noted that this presented an option to help with the 2023/24 position including the ability to bridge the gap until 2024/25 savings are realised.
- 4.9. The probable outturn exercise has now been reported to Executive Committee on 1 February and an underspend of £4.696 million was reported and it was agreed that this would be transferred to reserves to assist in the 2023/2024 Budget Strategy.
- 4.10. It is proposed that this funding is used to cover the 2024/2025 Managerial and Operational Savings from Reviews (which was included in the 18 January 2023 Council paper - £2.140 million - section 4.12) which reduced the 2023/2024 Budget Gap but required a temporary solution in 2023/2024.
- 4.11. £1.8 million of this £4.696 million would be taken from reserves to be used to reduce the budget gap as outlined at section 4.4 above.
- 4.12. A balance (£0.756 million), remains to meet the 2023/24 costs of any savings in Appendix 1 where the substantive savings are not deliverable until 2024/25, should they be accepted (these are marked with an asterisk – CER08 and CER11). Should

this money not be required for that purpose, it would be retained in reserves to assist with budget the budget gap in 2024/25.

- 4.13. **Update to the Local Government Settlement 2023/2024:** Members will recall that the impact of the Local Government Settlement received in December 2022 was included in the Budget gap position reported to Council in January 2023. At that point, it was noted that the Circular was still under review and further updates may be received which changes the Council's Government grant allocation.
- 4.14. The 2023/2024 Finance Order has not yet been approved (refer section 9) so further changes could arise. These changes will include a reduction in distributed funding as a result of Scottish Government introducing a requirement to maintain teacher numbers into 2023/24. This funding will still be passed to councils if commitments are kept, but it will be later in the year. Therefore, this will not change the council's funding gap. Members will be notified on the final settlement value as appropriate.

## **5. Options to Address the Budget Gap**

- 5.1. **In order to eliminate the Budget Gap, two options available for members' consideration are:**

- **to increase the level of Council Tax (see sections 5.2 to 5.7), and**
- **to approve savings proposals from the package in Appendix 1 (see sections 5.8 to 5.17)**

**Each of these is taken in turn.**

- 5.2. **Council Tax:** As previously detailed in the Budget Strategy report to Council on 18 January 2023, members will be aware that a lever available to the Council in managing its overall budget position and any Budget Gap is the ability to increase Council Tax. In arriving at the restated Budget Gap detailed in Table 1, no account has been taken of any increase in Council Tax.
- 5.3. Each 1% increase in Band D would generate successive amounts of £1.452 million.
- 5.4. As members will recall over recent budget papers, the Council is experiencing extraordinary financial pressures due to inflation levels on areas including Pay, Utilities and Contracts. The 2022/2023 Pay Award averaged around 7% for staff and contracts linked to RPI could see increases of between 12% and 15%. Alongside that, price increases across financial years 2022/2023 and 2023/2024 for utilities are expected to be in excess of 200% for Gas and 88% for Electricity.
- 5.5. Table 2 shows the impact of a range of Council Tax increases that could reduce the budget gap.

**Table 2 – Council Tax Increases**

Percentage Increase	Band D	Annual Increase	Monthly Increase (over 10 payments)	Reduction to Budget Gap
	£	£	£	£m
0%	1,233.00	-	-	-
1%	1,245.33	12.33	1.23	1.5
2%	1,257.66	24.66	2.47	2.9
3%	1,269.99	36.99	3.70	4.4
3.50%	1,276.16	43.16	4.32	5.1
4%	1,282.32	49.32	4.93	5.8
5%	1,294.65	61.65	6.17	7.3
6%	1,306.98	73.98	7.40	8.7

- 5.6. As noted in Table 1, the revised Budget Gap for 2023/2024 is currently £8.818 million. This paper presents a balanced Budget for the coming year. At this stage, no increase in Council Tax is reflected within the figures in this report.
- 5.7. Members are asked to note that the Council's Band D rate at 2022/2023 levels (£1,233) is the lowest for a mainland Scottish council, and that increasing this rate, would allow members to reduce the level of savings required to balance the 2023/2024 budget (see sections 5.8 to 5.17 below).
- 5.8. **Savings Proposals:** Budget savings totalling £13.094 million (£12.454 million for 2023/2024 and £0.640 for 2024/2025) are proposed for members' consideration. These are detailed in Appendix 1 and include savings from Reviews and Flexibilities.
- 5.9. **Reviews:** Appendix 1 includes savings from Reviews that require members' approval – these total £1.172 million for 2023/2024 and also the full year impact of these savings into 2024/2025 (£0.640 million). If the savings to be realised in 2024/2025 are accepted for 2023/2024, then a temporary solution could be put in place in order to allow the value of the savings to be taken in the 2023/2024 budget process. This temporary solution could be the underspend in the 2022/2023 Probable Outturn, report to Executive Committee on 1 February 2023.
- 5.10. **Flexibilities:** Appendix 1 also includes proposals in relation to Flexibilities. CoSLA and Local Authorities approached the Scottish Government with a list of potential areas of flexibility that could be called upon which may release funding that can help with councils' funding pressures. COSLA identified a list of areas where funding had been provided by the Scottish Government for specific government policies (such as additional teachers) and approached the Government with this list.
- 5.11. As advised previously, Scottish Government have, via the Depute First Minister, issued councils with a letter that says 'It is for individual councils, as democratically elected bodies, to consider the needs of their communities with a focus on the most vulnerable, their legal obligations and the totality of resource funding available to them, and to then take the decisions necessary, openly and transparently, to operate as effectively as possible within this context. In doing so, I would request that councils remain mindful of our shared priorities in the National Performance Framework. Where funding is provided as specific revenue grant (and therefore legally ring-fenced), councils should engage with the relevant Scottish Government directorate'.

- 5.12. The common interpretation is that in engaging will be advising and not seeking permission from the Scottish Government. However, recent discussions with civil servants suggest that there may be ministerial reaction where policy commitments are not met. Clarification on this is being sought.
- 5.13. For the savings in Appendix 1 linked to Flexibilities, this is marked in the heading. If there are savings into future years, this is noted in the narrative in Appendix 1.
- 5.14. **Teacher Numbers:** In the paper to Council on 18 January 2023, there were 2 savings where, if taken, would affect teacher and education support staff numbers. In the week ending 3 February 2023, correspondence sent to COSLA by the Cabinet Secretary for Education and Skills set out four 'red lines' that the Scottish Government expects to be delivered, and this included Teacher numbers being maintained at their current levels for the year ahead, and that the number of pupil support assistants are maintained at their current levels. The savings that could potentially affect teacher numbers and education pupil support assistants are EDR05 - Teacher Numbers (Flexibilities) (full saving) and EDR06 - Pupil Equity Fund (PEF) / Scottish Attainment Challenge (SAC) Monies (Flexibilities) (part saving, £0.775 million affects staffing).
- 5.15. **Pupil Equity Fund (PEF) / Scottish Attainment Challenge (SAC) Monies (Flexibilities):** Correspondence from the Scottish Government states that the grant conditions of these funding streams state that this funding must be utilised to target support towards children and young people (and their families if appropriate) impacted by poverty to improve their educational outcomes.
- 5.16. This conflicts with the correspondence from the Depute First Minister around flexibilities. A potential outcome may be that this saving may not be deliverable.
- 5.17. **Flexibility on Integrated Joint Board (IJB):** Similarly, in relation to the potential flexibility on IJB budgets (SWR01), this was one of the flexibilities the Scottish Government responded on as per section 5.11 above. Wording that could be considered contradictory to that permission to be flexible around IJB budgets was included in a letter to NHS and IJB chief officers at the time the Scottish Budget was announced. A potential outcome may be that this saving may not be deliverable.
- 5.18. COSLA continue to protest against these restrictions and are engaging with Scottish Government on these issues.

## **6. Achievement of a Balanced Budget**

- 6.1. **To recap what is said in section 5.1, in order to address the Budget Gap, two options available for members' consideration are as follows:**

- **to increase the level of Council Tax, and**
- **to approve savings proposals from the package in Appendix 1**

- 6.2. **Increasing Council Tax would allow members to reduce the level of savings needed to balance the 2023/2024 budget.**

## **7. Retrospective Benefit arising from application of Service Concession Guidance**

- 7.1. As noted in section 4.5, at a meeting on 18 January 2023, the Council approved the implementation of the guidance on accounting for Service Concessions. This resulted in an ongoing annual financial benefit which has been built into the Budget Gap position indicated in section 3.2. It also generated a retrospective benefit of £64 million.

- 7.2. Members will recall that of the £64 million, £5.7 million has been approved to fund the increased 2022/2023 Pay Award in that year. In addition, this paper proposes that a further £5.7 million be used to fund the impact of the increased 2022/2023 Pay Award into 2023/2024 (section 4.6). The use of this £11.4 million is shown in Appendix 2 along with the previously proposed use of the retrospective benefit in supporting future years' Budget Strategies (Executive Committee, 02 November 2022). The use of the retrospective benefit to fund the 2022/2023 Pay Award and the Budget Strategies totals £54 million which would leave £10 million unallocated.
- 7.3. In noting this unallocated sum, members should give consideration to the current, unprecedented, inflationary pressures affecting the council. A prudent approach would leave an element of this amount unallocated, to address budget pressures which are likely to arise.
- 8. Total Revenue Budget Summary 2023/2024 and Council Tax**
- 8.1. Taking into account the Government Grant allocated to the Council through the Settlement and assuming no year-on-year increase in Council Tax (section 5.6), means that the total proposed Budget for 2023/2024 is now £895.702 million. To balance the budget, it has been assumed that there will be an acceptance of savings to the value of £8.818 million from the package of savings at Appendix 1.
- 8.2. The detailed allocation of the budget to each Resource is shown at Appendix 3. The main figures from Appendix 3 are summarised below.

#### Summary of Council Budget 2023/2024

Current Year Base Budget £m		2023/2024 Proposed Budget £m
1,117.769	Total Services' Gross Expenditure <i>(Appendix 3, page ii)</i>	1,139.392
(319.386)	Deduct: Total Services Gross Income <i>(Appendix 3, page ii)</i>	(321.341)
798.383	<b>Net Service Spending</b>	818.051
49.282	Add: Loan Charges	52.909
2.500	Add: CFCR	-
20.860	Add: Corporate Items inc. Service Concession Annual Benefit	33.560
-	less: Savings	(8.818)
871.025	<b>Net Expenditure</b>	895.702

- 8.3. Table 3 shows how this 2023/2024 budget is funded, resulting in the net Sum Funded by Council Tax, £147.274 million.

**Table 3: Net Sum Funded by Council Tax**

Indicative Budget for 2023/2024 <i>(Appendix 3)</i>	£895.702m
Deduct: Government Grant	(£702.856m)
Deduct: Use of Reserves / Underspends in the Budget Strategy	(£45.572m)
<b>Resultant Net Sum to be Funded Locally from Council Tax</b>	<b>£147.274m</b>

- 8.4. The net Council Tax figure comprises the 2022/2023 budget of £144.174 million, increased to reflect the additional property numbers included in the Strategy (net £1.800 million) and a reduction in the cost of the Council Tax Reduction Scheme

included in the Strategy (£1.300 million). It assumes no year-on-year increase in Council Tax Band D (section 5.6).

- 8.5. The Net Sum Funded by Council Tax (£147.274 million) is detailed in Table 4, showing the Council Tax Budget for the year 2023/2024. Table 4 also shows the estimated amount of income for each £1 of Gross Council Tax.

**Table 4: 2023/2024 Council Tax Budget**

Gross Council Tax 2023/2024	£169.505m
<u>Deduct:</u> Council Tax Reduction Scheme	(£22.231m)
Resultant Net Sum to be Funded Locally from Council Tax	£147.274m

Estimated Product of £1 Gross Council Tax at 97.125% collection                      £137,474

- 8.6. Should the Council approve the budget for 2023/2024, then the Band D Council Tax for 2023/2024 will be applied at the figure decided and necessary billing and collection mechanisms will be set in motion. The ten monthly Council Tax instalments will commence in April. Appropriate scrutiny will continue to ensure the process of reviewing budgetary performance is continued.
- 8.7. The level of Council Tax is property based. All houses are classified into eight bands, A to H, with band H properties paying more than three times the level of band A. The Council's declared tax is for band D and all other rates are fixed using the following scale:

**Table 5: Property Ranges and Proportion of Band D Payable**

Property Ranges in South Lanarkshire for Council Tax			
Property Value Range	Band	Proportion of Band D Tax Payable	Proportion of South Lanarkshire Property in each band January 2022
£27,000 and under	A	67%	22.92%
£27,001 to £35,000	B	78%	19.51%
£35,001 to £45,000	C	89%	17.07%
			(Total A to C: 59.50%)
£45,001 to £58,000	D	100%	13.98%
£58,001 to £80,000	E	131%	13.10%
£80,001 to £106,000	F	162%	8.63%
£106,001 to £212,000	G	196%	4.42%
Over £212,000	H	245%	0.37%

- 8.8. The Council's declared tax will be at the Band D level but only around 22,100 properties (13.98%) are in band D. Over the past few years, there has been an upward movement in the valuation of properties. However, approximately 59.50% of properties still remain in Bands A, B and C, so the effect of any increase in Council Tax is reduced by 33%, 22% and 11% respectively for most properties.
- 8.9. The number of houses in the tax base for South Lanarkshire exceeds 157,700 as advised by the Assessor for the Lanarkshire Valuation Joint Board. From this figure, an allowance is deducted for single person discounts, students, disabled, vacant



premises etc. to produce an estimated yield for £1 on a Band D basis at 100% collection of £141,543.

- 8.10. The Council must set an appropriate level allowing for non-collection. Council Tax collection rates have improved markedly in recent years due to the number of changes initiated by the Council.
- 8.11. A yield of £137,474 for £1 tax at Council Tax Band D has been used in the 2023/2024 budget (an increase on 2022/2023 due to an increase in the number of properties). At an assumed 97.125%, this represents a continuation of the collection rate performance achieved in recent years.
- 8.12. This position assumes no year-on-year increase in Council Tax, as detailed in Section 5.6 and therefore sets/retains the Council Tax Band D at £1,233.

## **9. Local Government Finance Order**

- 9.1. Although the Council received its grant settlement on 20 December 2022, the level of grant may change as the Finance Budget Bill progresses through Parliament to the Finance Order: Stages 1 to 3 of the Finance Budget Bill will be presented to Parliament for debate in the coming weeks, culminating in the approval of the Local Government Finance Order. Dates for these Stages are yet to be confirmed.
- 9.2. The Council has a statutory requirement to set its Council Tax by 11 March 2023. While the Council has not yet received final confirmation of its Budget as a result of the Finance Order, it can set its Budget for the coming year using the settlement information received to date, and it can set its Council Tax.
- 9.3. As noted in section 9.1, this budget paper is based on the Local Government Settlement received on 20 December 2022. As the Budget Bill process continues, it is expected that there will be changes to the level of grant allocation including the formal distribution of monies that are already assumed in the Budget position presented. Any further funds are received as part of the Budget Bill process will be brought to Council for consideration.

## **10. Position Beyond 2023/2024**

- 10.1. This paper focuses on financial year 2023/2024, however the 2023/2024 Budget has an impact on future years' financial position.
- 10.2. **Reinstatement:** The 2023/2024 budget includes a number of solutions which are temporary in nature and will require to be re-instated in future years. The impact over the next 2 years is shown in detail in Appendix 4. Some of these reinstatements are because a temporary solution is required in 2023/2024 to manage the shortfall of £16.318 million (section 3.2).
- 10.3. Appendix 4 also includes a requirement to reinstate budget of £23.500 million in 2024/2025 following the use of reserves from the Loans Fund Review. There would be a balance of reserves still unused (including the impact of the Loans Fund review) that would help smooth the impact on the budget shortfall in that year.

## **11. Employee Implications**

- 11.1. Any employee implications arising from the savings proposed in Appendix 1 will be managed within Resources, with any staffing implications dealt with through a combination of anticipated turnover and redeployment through SWITCH 2.

## **12. Financial Implications**

12.1. As detailed within this report.

### **13. Climate Change, Sustainability and Environmental Implications**

13.1. An exercise has been undertaken to consider the environmental impact of this Budget. The majority of the areas identified to balance the budget are assessed as having a neutral impact on climate change.

13.2. The remainder are expected to have some impact, both positive and negative but on the whole, the Budget is not expected to have a material impact on the Council's approach to tackling climate change. Details of this exercise are available on request.

### **14. Other Implications**

14.1. The assumptions on which the budget is based are defined within the Financial Strategy for the Council as initially reported to the Council in June 2022 and updated during the year for additional pressures, corporate solutions and the Local Government Finance Settlement received on 20 December 2022. The Financial Strategy is a way of managing a number of key risks which directly impact on the funding available to deliver the Council's Objectives.

14.2. **Requirement to Set a Budget:** Under statute and internal governance rules, Council Members have duties around setting budgets. Failure to set a balanced budget would have serious implications, not just for the Council but also potentially for individual members who could incur personal responsibility for failure to comply with their statutory duty.

14.3. Any failure to set a balanced budget would almost certainly provoke intervention by Scottish Ministers and the Accounts Commission who have legislative powers to carry out investigations and make recommendations which could result in Scottish Ministers issuing binding directions to the Council. Under the Local Government (Scotland) Act 1973, special reporting processes exist (Section 102) which, if the Controller of Audit is not satisfied with the Council's steps to remedy such an issue, then he/she can make a special report to the Accounts Commission on the matter.

14.4. The Commission can then recommend that Scottish Ministers direct the Council to rectify the issue. Individual members who unreasonably contribute to the failure or delay in setting a budget could be ultimately censured, suspended or disqualified from standing for election for a prescribed period of time by the Standards Commission.

14.5. If a new budget is not set, then the Council could not enter into any new unfunded commitments, including contracts, and spend would be restricted to meeting existing liabilities. As the Council's current position is that there is a budget shortfall that requires to be met through identified solutions, without Council agreement on a 2023/2024 budget, a gap in our budget would remain.

14.6. **Expenditure Subject to External Influences:** Whilst the budget for 2023/2024 can be set with certainty, there are areas of expenditure that are subject to external influences which we will continue to monitor as the year progresses. Most significantly, this includes the impact of potential pay awards. While the Budget Strategy assumes an increase in costs into that year, no pay deal has been agreed for 2023/2024. It is also noted that the SNCT Pay Claim for 2022/2023 is not yet settled.

## **15. Equality Impact Assessment and Consultation Arrangements**

- 15.1. Equality Impact Assessments have been undertaken for the Budget. These are available for members to assist in the decision-making process. In addition, an assessment has been carried out in line with the Fairer Scotland duty. For details of work undertaken, please contact the Employee Development and Diversity Manager, Finance and Corporate Resources.
- 15.2. Meetings have taken place with the Trade Unions. With regard to consultation with the public, members of the public and partners were invited to comment on any aspect of the Council's Budget.
- 15.3. The outcome of the Public Consultation has been advised to all Elected Members.

**Paul Manning**

**Executive Director (Finance and Corporate Resources)**

6 February 2023

### **Link(s) to Council Values/Priorities/Outcomes**

- ◆ Accountable, Effective, Efficient and Transparent

### **Previous References**

- ◆ Council, 18 January 2023 – Update on the Budget Strategy for 2023/2024

### **List of Background Papers**

- ◆ Local Government Finance Circular 11/2022

### **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

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## Appendix 1

Reference	Service	Name and Brief Description of Saving	Employee FTE	Saving value (2024/25 savings marked with an asterisk) £m
<b>Community and Enterprise Resources</b>				
CER01	Planning and Economic Services	<p><b>Planning and Building Standard Fees (Flexibilities)</b> There are options to consider that would generate more income in planning and building standards.</p> <p>Legal have advised that legislation prescribes the level of many fees so we cannot simply decide to increase these. There is discretion to reduce or wave a few, but not increase.</p> <p>The Resource has advised that there is the ability to charge for</p> <ul style="list-style-type: none"> <li>- non-material variations (fixed fee) - estimated income for year £4,500</li> <li>- discharge of conditions (fixed fee) - estimated income £61,300</li> <li>- 25% surcharge on retrospective applications – estimated income £6,000</li> </ul> <p>These additional charges will result in around £72,000 of additional income</p>		0.072
CER02	Facilities, Waste and Grounds Services	<p><b>Other Children and Young People funding – free school meals (remove for P4/5) (Flexibilities)</b> This option revisits the policy intent to provide free school meals for P4/5 and revert back to charging for these groups.</p> <p>Children entitled to free school meals would still receive them. There is no statutory requirement to provide free meals for these groups of children.</p> <p>SLC Funding received for this policy in 2022/23 of £2.596m.</p>		0.839

Reference	Service	Name and Brief Description of Saving	Employee FTE	Saving value (2024/25 savings marked with an asterisk) £m
		To achieve a saving we would reintroduce charges for P4 and P5 A prudent assumption may be that all meals continue and are charged for. 407,360 paid meals based on pre UFSM 2020 figures would bring in <b>£0.839m.</b>		
CER03	Facilities, Waste and Grounds Services	<p><b>Christmas Trees and lighting</b> Budget reduction due to rationalisation of trees and festive lighting to eight main geographical areas to Hamilton, East Kilbride, Rutherglen, Carluke, Blantyre, Cambuslang Larkhall and Lanark.</p> <p>There is expected to be an overall saving of up to £0.086m from this option – there may be other costs that would require to be confirmed therefore at present the value of the saving has been limited to £0.037m.</p>	-	0.037
CER04	Facilities, Waste and Grounds Services	<p><b>Food Waste Liners</b> Cease the provision of food waste liners for food recycling saving the cost of the liners and associated staff costs.</p>	0.5	0.100
CER05	Facilities, Waste and Grounds Services	<p><b>Xmas Lights Switch On</b> This option would see a budget reduction due to rationalising the Christmas Switch On events. The Council currently supports six switch on events across South Lanarkshire, in Hamilton, East Kilbride, Rutherglen, Cambuslang, Lanark and Carluke.</p> <p>This proposal would instead see the creation of a Christmas events fund of £0.030m for distribution to community groups to support local decorations or events. In a number of areas, it is anticipated that local businesses, BID companies or Development Trusts will be in a position to support future events.</p>	-	0.030

Reference	Service	Name and Brief Description of Saving	Employee FTE	Saving value (2024/25 savings marked with an asterisk) £m
		There is expected to be an overall saving of up to £0.084m from this option which includes creating the Christmas events fund – there may be other costs that would require to be confirmed therefore at present, the value of the saving has been limited to £0.030m.		
CER06	Facilities, Waste and Grounds Services	<p><b>Cremations</b> This proposal is to move the Council's charges for Cremations towards the average charge across all other council areas.</p> <p>The average figure for 2022/2023 for local authority crematoria is £808.33 per cremation, ranging from South Lanarkshire at the lowest (£680.05) to Highland at £959.00. It is proposed that the Council's charge per cremation is increased to the average charge of £808.33 (an increase of £128.28 per Cremation) and this would achieve additional income of £0.200 million.</p> <p>This charge is higher than our closest neighbour in Glasgow City (£699.00), and therefore the projected income takes account of some customers choosing the Glasgow facilities of Daldowie and Linn instead. A 10% reduction in cremations have been assumed in these figures.</p>	-	0.200
CER07	Facilities, Waste and Grounds Services	<p><b>Special / Bulk Uplifts</b> South Lanarkshire residents are currently allowed one free bulky uplift per year which allows for the collection of up to 20 items. Subsequent requests are charged at £33.05. A benchmarking exercise has shown that most councils across Scotland now charge for all uplifts, with the average cost for a 10 item uplift at £61.32.</p> <p>This proposal is to remove the first free bulky uplift and introduce a £37.50 charge for all requests. The number of items per uplift will also reduce to a maximum of 10 at a time.</p>	-	0.395

Reference	Service	Name and Brief Description of Saving	Employee FTE	Saving value (2024/25 savings marked with an asterisk) £m
		Based on our current bulky uplift data and an estimated uptake of 25% for paid uplifts (based on other councils' experience), income of £0.395m is projected for 2023/24. Future year income projections will be refined following the first full year of operation.		
CER08	Facilities, Waste and Grounds Services	<p><b>Garden Waste (Burgundy Bins) – 2024/25 saving</b></p> <p>The household waste collection service provides a burgundy bin for the disposal of food and garden waste. The collection of garden waste is a non-statutory service however food waste is a statutory service.</p> <p>There are around 5,000 households within the Clydesdale area who are not currently included in the burgundy bin service, as permitted by a rural exemption within the food waste regulations. In addition, approximately 30% of households in South Lanarkshire live in flatted accommodation and do not have gardens. There are now 14 local authorities in Scotland who charge for the collection of garden waste. These charges range from £30 to £45 with an average of £36. This proposal is to incorporate those Households in Clydesdale currently without a service, and to introduce a charge to account for the increased cost.</p> <p>Based on estimated uptake levels and an annual subscription charge of £40 for an expanded garden waste collection service would mean income of <b>£0.440m</b> could be achieved in 2024/2025 (net of start-up costs) and a further £0.650m from 2025/26 onwards.</p> <p>It should also be noted that the Scottish Government are considering making garden waste a mandatory waste stream collection. This would mean that we would be unable to charge for the service, however additional budget would be expected to reflect any new statutory designation.</p>	-	*0.440

Reference	Service	Name and Brief Description of Saving	Employee FTE	Saving value (2024/25 savings marked with an asterisk) £m
CER09	Facilities, Waste and Grounds Services	<p><b>Other Garden Uplifts</b></p> <p>Currently, residents can request a free uplift of garden waste that is too large to fit into the household burgundy bin and there are no limits to the number of requests that can be made. It is proposed to introduce a £37.50 charge for this service.</p> <p>Based on an estimated 25% uptake of the current service users, income of £0.055m is projected for 2023/24.</p>	-	0.055
CER10	Facilities, Waste and Grounds Services	<p><b>Secondary School Meals</b></p> <p>The average charge of a school meal across Scottish Councils has risen to £2.40 and South Lanarkshire currently charges £2.00. The highest is North Lanarkshire who currently charge £3.15.</p> <p>This proposal is to increase the charge of secondary school meals to the average charge (£2.40 in 2022). This equates to a 40p increase on the current charge of £2.00, a 20% increase.</p> <p>Assuming a 10% reduction in uptake, this proposal is expected to generate income of £0.355 million. Uptake of meals and income will continue to be monitored.</p> <p>South Lanarkshire would move from being the lowest school meal price in Scotland to 13th position (assuming other councils do not increase their charges). Note that children entitled to free school meals will continue to receive these.</p>	-	0.355
CER11	Roads and Transportation	<p><b>Parking at Key Attractions (£0.200m 2024/25)</b></p> <p>This proposal is to introduce a £2 charge for parking at key attractions across various Council services including South Lanarkshire Leisure and Culture attractions. The income would be retained by the Council.</p>	-	* 0.200



Reference	Service	Name and Brief Description of Saving	Employee FTE	Saving value (2024/25 savings marked with an asterisk) £m
		Examples include Tinto Hill, Chatelherault Country Park, Calderglen Country Park and James Hamilton Heritage Park.		
		<b>Total</b>	<b>0.5</b>	<b>2.723</b>

Education Resources				
EDR01	Education	<p><b>Other Children and Young People funding – Summer Funding (Flexibilities)</b></p> <p>Funding was provided by the Scottish Government to deliver a government policy to provide school holiday programme. As a saving option this proposal looks at revisiting the policy intent. SLC received funding in 2022/23 of £0.577m.</p> <p>To achieve a saving we could reduce the level of funding for summer programmes by the government funding received. This would save £0.577m. Removal of summer programmes for families including lunch provision would remove support for childcare across summer period. Also new supports around most vulnerable and ASN would be impacted.</p> <p>A small core budget of £0.143m would be retained in the education budget. This reduction in spend would impact on services provided by the Council, by the 3<sup>rd</sup> sector and by South Lanarkshire Leisure and Culture.</p> <p>Note - the that the Scottish Government have still to confirm how this funding will be passed to councils in 2023/2024.</p>	1.0	0.577
EDR02	Education	<p><b>Other Children and Young People funding – School Counselling (Flexibilities)</b></p> <p>Funding was provided by the Scottish Government to deliver a government policy to provide school counselling. As a saving option this proposal looks</p>	1	0.960

Reference	Service	Name and Brief Description of Saving	Employee FTE	Saving value (2024/25 savings marked with an asterisk) £m
		<p>at revisiting the policy intent. SLC received funding in 2022/2023 of £0.960m.</p> <p>To achieve a saving we could cease any further commissioning of counselling that utilised this funding (£0.960m). Service implications would be the removal of counselling support for young people in schools across primary, secondary and ASN sectors, also programmes including play therapy, gypsy travellers, Kooth and Action for Children would be removed.</p> <p>There is a balance of funds in reserves that would allow a continuation of some commissioning for a period of time but when that is utilised, the additional provision would end.</p> <p>There is also permanent staffing funded via this initiative including 1FTE Quality Improvement Officer that would have to be managed. There is no committed financial obligation through any contract.</p>		
EDR03	Education	<p><b>Other Children and Young People funding – Community Health and Wellbeing (Flexibilities)</b></p> <p>Funding was provided by the Scottish Government to deliver a government policy to enhance community health and wellbeing. As a saving option this proposal looks at revisiting the policy intent. SLC received funding in 2022/2023 of £0.835m</p> <p>Currently this is SW funding with some allocated to Education supporting permanent staff for Inclusion including Psychologist, Research Assistant, Quality Improvement Officer (Virtual HT) and Action for Children programme. Staffing would be surplus and would need to be redeployed and programmes to support mental health would cease.</p>	5.5	0.835

Reference	Service	Name and Brief Description of Saving	Employee FTE	Saving value (2024/25 savings marked with an asterisk) £m
		Moving forward, the majority of all of the funding will be managed by Education – plans are being put in place currently to consider how this is spent. If this saving is agreed, this work will require to be paused.		
EDR04	Education	<p><b>Other Children and Young People funding – Access to Period Products (Flexibilities)</b></p> <p>Funding was provided by the Scottish Government to deliver a government policy to allow access to free period products in schools and communities. SLC received funding in 2022/2023 of £0.301m</p> <p>There is a legislative requirement to ensure that products are available free of charge. To achieve a saving we would reduce the provision of access to period provision in schools and communities but still look to ensure the legislative obligations are met.</p>		0.100
EDR05	Education	<p><b>Teacher Numbers (Flexibilities)</b></p> <p>This option would look to reduce additionality in relation to the recruitment of 3500 teachers, and 500 classroom assistants nationally (£65.5m nationally for 1000 teachers / 500 classroom assistants) and reduce additionality in relation to the £80m national baselined funding for extra teachers / support through pandemic</p> <p>SLC Funding £9.379m in total. This option could see funding released of - £4.6m</p> <p>This proposal would see 73 teachers removed from the establishment reflecting 50% of the additional funding provided and 17 SSA (Primary 38FTE, 32.5FTE secondary, 2.5FTE ASN and 17 SSA across 2 school sessions (three financial years).</p>	<p>2023/24 – est 35</p> <p>( 90 fte over 3 years of saving)</p>	1.800

Reference	Service	Name and Brief Description of Saving	Employee FTE	Saving value (2024/25 savings marked with an asterisk) £m
		<p>The profiling of how budget could be released reflects the school session and the expected time frame to achieve natural turnover of teaching staff.</p> <p>Further savings of £2.200m and £0.600m can be made in future years.</p>		
EDR06	Education	<p><b>Pupil Equity Fund (PEF) / Scottish Attainment Challenge (SAC) Monies (Flexibilities)</b></p> <p>This flexibility was targeted at either utilising specific funding in other ways or utilising underspends.</p> <p>SLC 2022/2023 Funding is £8.9m for PEF (which is a specific grant) and £1.4m for SEF (formerly SAC). There is an option to save £5.7m over 2 years.</p> <p>The PEF funding is currently split:</p> <ul style="list-style-type: none"> <li>- £3.946m permanent staffing</li> <li>- £0.450m temp staffing</li> <li>- £0.700m SSA/other staffing including enhancements</li> <li>- £3.827m non staffing spend</li> <li>- This is variable each year subject to staffing levels and funding.</li> </ul> <p>Therefore a reduction in spend of £4.977m of the funding could be achieved through stopping non staffing spend and ending temp staff contracts / SSA / enhancements.</p> <p>Pupil Equity Funding goes directly to schools and funding is allocated on levels of pupil deprivation.</p> <p>As spending across schools is not split over categories on the same ratios as above, then the saving would have to be taken from the schools</p>	<p>2023/24 – 15 fte</p> <p>(further 15 fte in 2024/25)</p>	2.858

Reference	Service	Name and Brief Description of Saving	Employee FTE	Saving value (2024/25 savings marked with an asterisk) £m
		<p>spending in this way. Therefore the removal of budget would not be in the same basis across the PEF schools.</p> <p>Permanent staffing could only be released through natural turnover over a period of time however that would be after 2024/2025 (as natural turnover has been built into the reduction in teachers covered in the Teacher Number line).</p> <p>This will also affect the ability to continue to meet Newly Qualified Teacher commitment as this is a route through which this is managed.</p> <p>A reduction in spend of £0.740m on SEF funding could be achieved through stopping non staffing spend and ending temp staff contracts (£0.400m reduction via temp staff and £0.340m non staffing)</p> <p>This funding is currently grant claimed and based on an agreed spending plan for the specific purpose of closing the poverty related attainment gap, therefore discussions with the Scottish Government on releasing this saving will be required.</p> <p><b>Further saving in 24/25 of £2.859m.</b></p>		
EDR07	Schools	<p><b>Early Learning and Childcare (Flexibilities)</b></p> <p>Funding was provided by the Scottish Government to deliver a government policy around provision of early learning and childcare. SLC received specific grant funding in 2022/2023 of £31.6m</p> <p>This proposal is specifically in relation to utilising reserves for ELC currently held for early level teachers and pupil growth for 2023/2024. This is a time limited saving and will need to be removed into 2024/2025.</p>	0	1.500

Reference	Service	Name and Brief Description of Saving	Employee FTE	Saving value (2024/25 savings marked with an asterisk) £m
		It may be possible to make this a permanent savings through looking at option for flexibility including levels of parental choice and the service will consider options here.		
EDR08		<p><b>Other Children and Young People funding – reinstate core curriculum / music tuition charges (Flexibilities)</b></p> <p>Funding was provided by the Scottish Government to deliver a government policy around removing charges to pupils for core curriculum lessons and music tuition. SLC Funding received for these policies in 2022/23 was £0.472m/£0.451m</p> <p>To achieve a saving we would require to re-introduce a level of charging for music tuition, and contributions towards practical lessons. A charge at 10% of the previous charges would result in income of around £0.092m. There is a potential impact on curriculum delivery if funding reduced and income is not collected.</p>		0.092
		<b>Total</b>	<b>57.5</b>	<b>8.722</b>
<b>Finance and Corporate Resources</b>				
FCR01	Transactions	<p><b>Other Children and Young People funding – FSM holiday support (Flexibilities)</b></p> <p>Scottish Government funding was provided to allow payments for Free school meals in holiday periods. This proposal looks at revisiting the policy intent and reducing the daily payment by 10%.</p> <p>SLC Funding received for this in 2022/23 was £1.499m.</p>		0.149

Reference	Service	Name and Brief Description of Saving	Employee FTE	Saving value (2024/25 savings marked with an asterisk) £m
		The current daily payment is £2.50. A reduction of 10% would mean a daily payment of £2.25 and would generate a saving of £0.149m.		
		<b>Total</b>		<b>0.149</b>

Housing and Technical Resources				
HTR01	Housing Services	<p><b>Second Homes / Reliefs (Flexibilities)</b></p> <p>The flexibility proposed here was to look at removing the ringfencing of second home council tax charges. The average income in relation to second homes has been around £0.5m over the past 3 years (2019/2020 £0.462m, 2020/2021 £0.501m, 2021/2022 £0.540m)</p> <p>Currently funds are ringfenced for investment to support a range of specified purposes associated with affordable housing activities. We do not consider that the guidance that advises this money should be ringfenced as legally enforceable and therefore there is the option to redirect this funding to manage budget gaps.</p> <p>This will have the impact of reducing funds available to Housing for investment. In relation to the guidance, whilst not legally enforceable, there is a risk that council funding may be reduced if this funding is redirected. This will be taken up through Cosla and the Scottish Government.</p>		0.500
		<b>Total</b>	-	<b>0.500</b>

Reference	Service	Name and Brief Description of Saving	Employee FTE	Saving value (2024/25 savings marked with an asterisk) £m
<b>Social Work Resources</b>				
SWR01	Adults and Older People	<p><b>Remove restrictions in passing over funding to the Health and Social Care partnership (Integrated Joint Boards - IJB) (Flexibilities)</b></p> <p>This option would be to reduce the contribution currently made to the IJB. This option proposes £1m. This would require to be considered by the IJB as to what action it would need to take to manage this reduced funding level in their 2023/24 budget.</p> <p>This is included as it is one of the flexibilities sought by Cosla to which (collectively as a package of flexibilities) the Scottish Government responded on. Wording that could be considered contradictory to that permission to be flexible around IJB budgets was included in a letter to NHS and IJB chief officers and finance around the time the Scottish Budget was announced, and we are currently working with Cosla to get clarity on this. A potential outcome may be that this saving may not be deliverable.</p>	Unknown	1.000
		<b>Total</b>	-	<b>1.000</b>

	2023/24 & 2024/25 * £m	FTE 2023/24	FTE 2024/25
Community and Enterprise	2.723	0.5	
Education	8.722	57.5	-
Finance and Corporate	0.149	-	-
Housing and Technical Resources	0.500	-	-
Social work	1.000	-	-
<b>Total</b>	<b>13.094</b>	<b>58</b>	<b>-</b>

\*of the above £13.094m of savings, £0.640m will happen in 2024/2025 and could be covered until then by use of one off funding.



Table copied from Executive Committee 2 November 2022 (updated for 22 Feb Council)

	2024/ 2025	2025/ 2026	2026/ 2027	2027/ 2028	Total 2024/25 to 2027/28 only £m	Total Use of Service Concession  £m
<b>Budget Gap</b> (for 2024/2025 to 2027/2028, the Budget Gap is as per the September 2022 Executive Committee)	<b>32.0</b>	<b>27.2</b>	<b>5.2</b>	<b>11.1</b>	<b>75.5</b>	
Finance Exercise - includes reinstatement of 2023/2024 solutions into 2024/2025	4.8	-	-	-	4.8	
<b>Reinstatement of use of reserves to reduce the budget gap (22 February council paper – section 4.4)</b>	1.8				1.8	
<b>Budget Gap</b> (Before Use of Retrospective Service Concessions)	<b>38.6</b>	<b>27.2</b>	<b>5.2</b>	<b>11.1</b>	<b>82.1</b>	
Use of Retrospective Service Concessions (Reserves) to meet the impact of the 2022/2023 Pay Award and Support Future Year Budget Strategies	(27.5)	(15.1)	-	-	(42.6)	(54.0)*
Reinstatement of Previous Year Use of Reserves	5.7	27.5	15.1	-	48.3	
<b>Revised Budget Gap</b>	<b>16.8</b>	<b>39.6</b>	<b>20.3</b>	<b>11.1</b>	<b>87.8</b>	

\*£54m use of service concession funding includes £11.4m for 22/23 pay award costs ( in 2022/23 and 2023/24)

**South Lanarkshire Council**  
**2023/2024 Revenue Budget Summary**

	<b>2022/23 Base Budget</b>	<b>2023/24 Rollover</b>	<b>2023/24 Proposed Base Budget</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>
<b>Community and Enterprise Resources</b>	117.329	6.830	124.159
<b>Education Resources</b>	410.247	10.728	420.975
<b>Finance and Corporate Resources</b>	39.042	(2.523)	36.519
<b>Housing and Technical Resources</b>	13.174	0.456	13.630
<b>Social Work Resources</b>	216.439	4.177	220.616
<b>Joint Boards</b>	2.152	-	2.152
<b>Total of all Resources plus Joint Boards</b>	<b>798.383</b>	<b>19.668</b>	<b>818.051</b>
<b>Other Budget Items:</b>			
<b>Loan Charges</b>	<b>49.282</b>	3.627	<b>52.909</b>
<b>CFCR</b>	<b>2.500</b>	(2.500)	-
<b>Corporate Items inc. Service Concession</b>			
<b>Annual benefit</b>	<b>20.860</b>	12.700	<b>33.560</b>
<b>Savings</b>	-	(8.818)	<b>(8.818)</b>
<b>Total Base Budget 2022/2023</b>	<b>871.025</b>		
<b>Total Proposed Budget 2023/2024</b>		<b>24.677</b>	<b>895.702</b>

*The 2022/2023 base budget includes adjustments approved during 2022/2023.*

South Lanarkshire Council 2023/2024

Revenue Budget Summary

Budgetary Category	2022/2023 Base Budget £m	2023/2024 Proposed Base Budget £m
Employee Costs	566.557	576.902
Property Costs	50.137	51.032
Supplies and Services	64.418	65.704
Transport and Plant Costs	42.082	42.777
Administration Costs	14.395	14.409
Payments to Other Bodies	72.392	75.152
Payment to Contractors	234.708	246.851
Transfer Payments (Housing & Council Tax Benefit)	70.737	64.211
Financing Charges (Leasing Costs)	2.343	2.354
Total Expenditure	1,117.769	1,139.392
Total Income	(319.386)	(321.341)
Net Expenditure	798.383	818.051
Other Budget Items:		
Loan Charges	49.282	52.909
CFCR	2.500	0.000
Corporate Items inc. Service Concession Annual Benefit	20.860	33.560
Savings	0.000	(8.818)
Total Base Budget 2022/2023	871.025	
Total Proposed Budget 2023/2024		895.702

## Temporary Solutions

	Year of Adjustment	
	2024/ 2025 £m	2025/ 2026 £m
<b>2023/2024 Corporate Solutions</b>		
<b>One Off Use of Loans Fund Review Reserves in 2023/2024</b> <i>(June 2021 Executive Committee paper, section 7.2)</i>	23.500	-
<i>Managed in 2024/2025 by:</i>		
<b>Further One-Off Use of Reserves in 2024/2025</b> Reinstated into 2025/2026 <i>(June 2021 Executive Committee paper, section 7.2)</i>	(14.000)	14.000
<b>2021/2022 Underspend – reinstated in 2024/2025</b> <i>(Executive Committee, 29 June 2022, section 4.12)</i>	6.109	-
<b>Underspend from 2022/2023</b> Reinstated in 2024/2025 <i>(Council, 15 June 2022, section 6, Table 3)</i>	0.650	-
2022/2023 Loan Charges Underspend – reinstate in 2024/2025 <i>(Council, 15 June 2022, section 6, Table 3)</i>	1.386	-
<b>2023/2024 Finance Exercise</b> Reinstated into 2024/2025 <i>(Executive, 02 November 2022)</i>	4.800	-
Additional Council Tax from extra properties (2021/2022) – expected future reduction in Government Grant	Est. 1.360	-
<b>Bridging Solution to Manage 2023/2024 Review Savings that will be realised in 2024/2025</b>  <i>Managed by:</i>	2.140	
Use of Reserves (2023/2024 Forecast Underspend) <i>(Council, 18 January 2023)</i>	(2.140)	
<b>Use of Reserves to Reduce the Budget Gap</b> Initially earmarked for Teachers' 2021/2022 Pay Award but no longer required – section 4.4. Reinstate in 2024/2025.	1.800	-
<b>Use of Service Concessions Monies to fund the 2022/2023 Pay Award in 2023/2024 – section 4.6.</b> Reinstated in 2024/2025	5.700	-
<b>Total Temporary Solutions</b>	<b>31.305</b>	<b>14.000</b>