

# Draft Budget 2022/2023

For Cabinet on 2 December 2021

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## Summary

**Lead Member:** Councillor Tom Dawlings, Finance and Governance Portfolio Holder

**Lead Director:** Lee Colyer, Director of Finance, Policy and Development

**Head of Service:** Jane Fineman, Head of Finance and Procurement

**Report Author:** Lee Colyer, Director of Finance, Policy and Development

**Classification:** Public document (non-exempt)

**Wards Affected:** All

Approval Timetable	Date
Management Board	3 November 2021 Verbal update
Portfolio Holder	4 November 2021 Verbal update
Finance & Governance Cabinet Advisory Board	16 November 2021
Cabinet	2 December 2021

## Recommendations

Officer / Committee recommendations as supported by the Portfolio Holder:

1. That Cabinet comments on the draft budget and identifies any areas that they believe need to be strengthened or where there are omissions; and
2. That subject to the above recommendation, Cabinet agrees the draft budget for public consultation.

# 1. Purpose of Report and Executive Summary

- 1.1 This report outlines the assumptions that have been built into the draft budget for 2022/23.
- 1.2 The draft budget assumes that the impact of the pandemic remains stable with no further adverse consequences or economic restrictions. It is also assumed that there are no adverse financial consequences from either the Local Government Settlement or the Spending Review.
- 1.3 The draft budget includes significant reductions to the Council's income from the pandemic and additional cost pressures largely because of rising inflation, labour shortages and supply chain disruption. The situation continues to be fluid and further significant variances can occur across the Council's budget.
- 1.4 The Council currently has a draft budget gap of £2,066,000 which it is proposed to balance through the temporary reallocation of reserves, this will provide time to gather the data and better understand the demand for local services. This approach will provide reassurance to residents and local businesses and avoid significant changes to services during this uncertain time. When the picture is clearer it will be necessary for the Council to rebalance its finances to reflect the lower level of income available and to determine the range and quality of services that can be afforded.
- 1.5 For 2022/23 Revenue Support Grant for this Council is expected to remain at zero and at the time of writing there are no firm details of government financial support. These will be set out in the Provisional Local Government Finance Settlement expected in early December 2021.
- 1.6 The longer the economic disruption and health issues persist the more fundamental the impact will be on residents, businesses and visitors to the borough.
- 1.7 The draft budget is a projection and following approval it will be published on the Council's website for consultation.

## 2. Introduction and Background

- 2.1 Cabinet received the first report leading to the setting of the 2022/23 budget at the meeting on 29 July 2021 entitled Budget Projection and Strategy which had also been considered by the Finance & Governance Cabinet Advisory Committee (F&GCAB). This was followed by the Budget Update report on 28 October 2021 which had also

been considered by the F&GCAB and included a detailed financial benchmarking exercise.

## **Spending Review (SR21)**

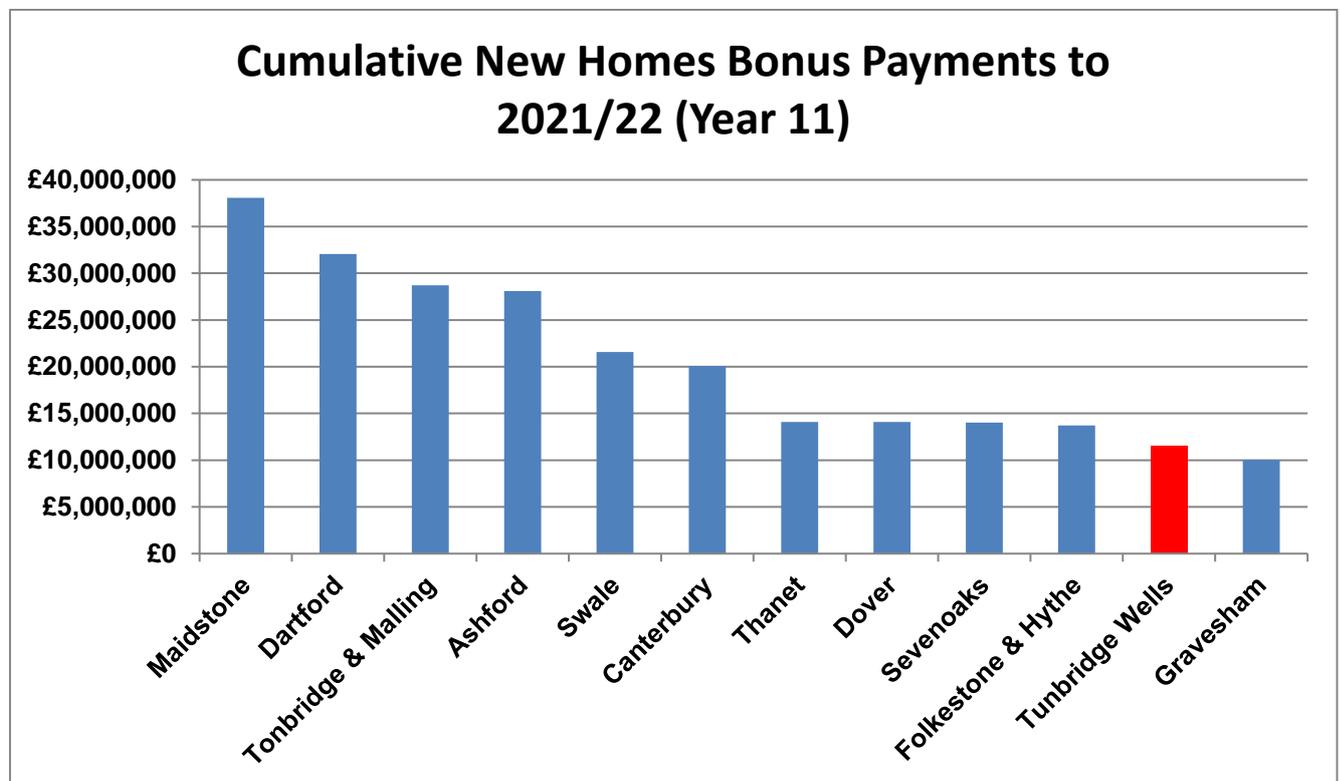
- 2.2 On 27 October 2021 the Chancellor announced the outcome of the 2021 Spending Review which gives an indication of how local governments' funding will be constructed over the next three years 2022/23 to 2024/25. There are some significant gaps that will not be resolved until the Department for Levelling Up Housing and Communities (DLUHC) publishes the Provisional Local Government Finance Settlement in early December 2021.
- 2.3 The Spending Review headlines for Local Government are;
- Core Spending Power to increase by an average of 3 per cent in real terms each year. TWBC spending power is likely to be flat due to the reduction in New Homes Bonus and relatively low levels of council tax income.
  - Council Tax threshold for shire districts is expected to remain at 2 per cent or £5.
  - The business rate multiplier will be frozen at 49.9p.
  - Councils will receive compensation for the increase in National Insurance Contributions from April 2022.
- 2.4 The Departmental Expenditure Limit (DEL) will determine how much funding is to be allocated to Local Government. Individual councils' allocations are known as Settlement Funding Allocations (SFA) and will flow through either the Baseline Funding Level or Revenue Support Grant.

## **New Homes Bonus (NHB)**

- 2.5 The NHB scheme was introduced by the Government in 2011 as a "powerful, predictable, permanent incentive to reward the delivery of housing growth", funded by a £900 million top-slice of Revenue Support Grant.
- 2.6 Since 2011 various amendments have been made to dilute the financial incentive and in advance of consulting on changes the Government announced that in effect the current scheme will be phased out. The official position remains that no decision has been made on the future of NHB.
- 2.7 The Council is expected to just receive the remaining legacy payment of £222,000 in 2022/23. This is illustrated below:

	16/17 £000s	17/18 £000s	18/19 £000s	19/20 £000s	20/21 £000s	21/22 £000s	22/23 £000s
Year 11 - Net						454	
Year 10 - Net					571		
Year 9 - Net				222	222	222	222
Year 8 - Net			184	184	184	184	
Year 7 - Net		183	183	183	183		
Year 6	554	554	554	554			
Year 5	135	135	135				
Year 4	96	96					
Year 3	390	390					
Year 2	339						
Year 1	259						
<b>NHB Allocation</b>	1,773	1,358	1,056	1,143	1,160	860	222
<b>NHB in Budget</b>	1,773	1,358	1,056	921			222
<b>NHB to/(from) Reserves</b>	0	0	0	222	1,160	860	0

2.8 Since the creation of NHB this Council has received tens of millions of pounds less funding from NHB than neighbouring councils who have delivered far greater levels of house building which is shown below:



## Retained Business Rates

- 2.9 In July 2020 HM Treasury undertook a call for evidence on the fundamental review of the business rates system. The planned revaluation of business rates has been postponed until April 2023 and is to be based on the property market on 1 April 2021 so will reflect the impact of the Covid-19 pandemic on the commercial rental market.
- 2.10 It was expected that the reset of the business rates baseline, that determines the Settlement Funding Assessment for local authorities would take place in the autumn. However, councils have been invited to make submissions for business rates pools for 2022/23 which means that the reset will not occur.
- 2.11 The continuation of the Kent business rate pool using the existing baseline will enable this Council to continue to retain a greater share in the proceeds of business rates growth for a further year. The retained business rate growth share is shown below:

Type of Authority	Local Business Rate Growth Share
Districts	40%
Kent County Council	9%
Kent Fire & Rescue Service	1%
<b>Total</b>	<b>50%</b>
<b>Government</b>	<b>50%</b>

- 2.12 The Council has prudently not included the proceeds of business rates growth within the base budget and transfers any receipts into reserves at year end. It is inferred within the spending review that there will not be a baseline reset until 2025/26 which will help this Council to continue to benefit for longer from the proceeds of growth.

## Financial Strategy – Covid-19 Pandemic

- 2.13 The Covid-19 Pandemic is a health and financial emergency and unlike other events there is no historical data on which to make reliable forecasts. The crisis is having immediate effects on councils' budgets across the sector as a result of increases in expenditure and reductions in income from sales, fees and charges (SFCs) along with disruption to the overall economy.
- 2.14 Reductions in council tax and business rates collected will feed through to budgets over the medium-term.
- 2.15 From the outset of the crisis the s151 Officer formulated a financial strategy to reflect the fluid nature of the situation, to update projections monthly with Cabinet retaining the ability to revise the budget on a quarterly basis reflecting:
- Actual monthly outturn of income and expenditure compared to budget forecasts,

- Economic data including unemployment, collection rates, business activity and local footfall; and
- Government support packages and other announcements.

2.16 This approach still holds true and accords with the Government’s advice that councils should not make drastic budgetary decisions due to the pandemic and should use their reserves as the government will provide councils with the funds needed.

## National Economic Forecasts

2.17 Alongside the Spending Review the Office for Budget Responsibility (OBR) published their Economic and Fiscal Outlook for October 2021. The economic forecasts show a strong recovery from last year’s recession and a reduction in borrowing but with much higher levels of inflation.



2.18 Growth forecasts are much lower in the latter years of the spending review at 1.3 per cent in 2024 and 1.6 per cent in 2025, and then 1.7 per cent in 2026. This means that the economy will grow below its long-term trend of 2 per cent.

## Local Economic Forecasts

2.19 The impact of coronavirus varies depending on the type of business and location of operation. The borough has been very resilient during previous recessions with the impact being less severe and the rate of recovery quicker than the national situation. However, disruption from the pandemic is being combined with labour shortages and supply chain issues which continues to create huge uncertainty and pressure points for residents and local businesses.

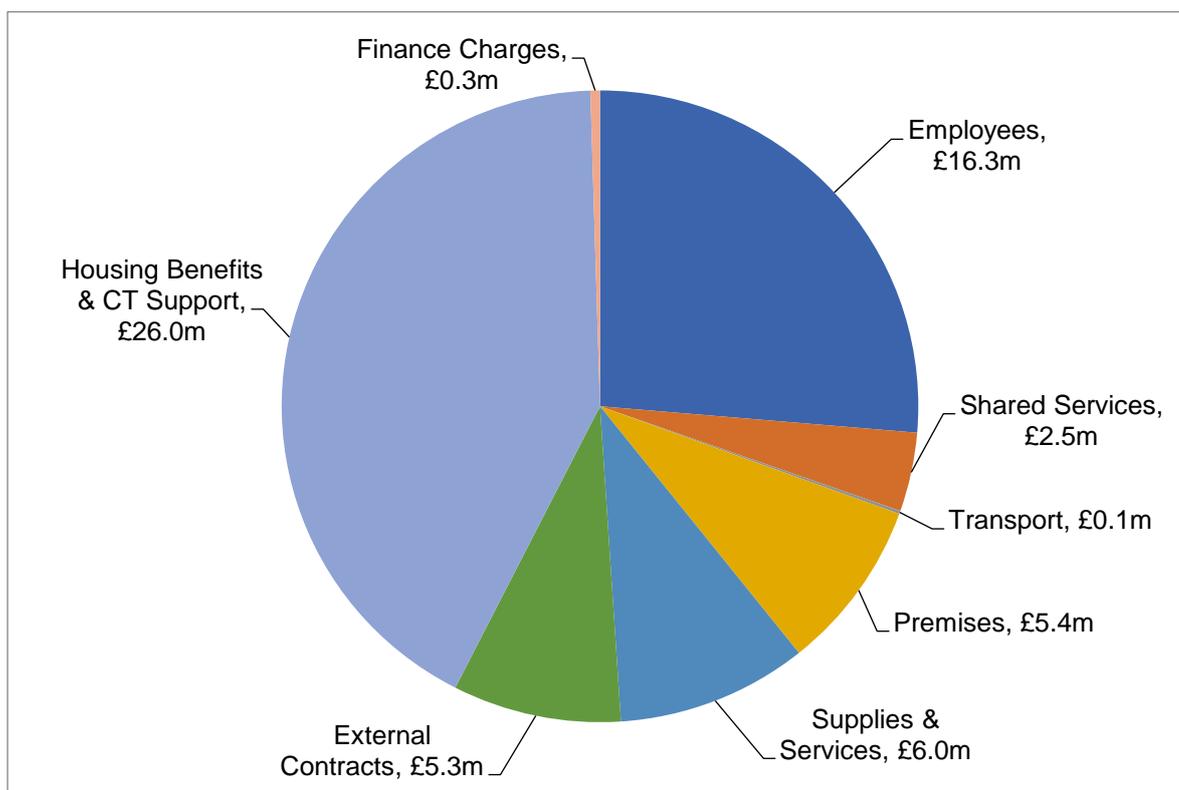
2.20 A summary of local economic data is shown below:

- Unemployment Rate for September 2021 for the borough is 3.3 per cent (2,330 claimants) and the 3rd lowest in Kent where the average is 4.6 per cent.
- Council Tax collection rates to October 2021 are up 0.16 per cent.
- Business Rates collection rates to October 2021 are down 5.06 per cent.
- Empty business properties were 338 in October 2021 compared to 314 properties pre-covid.

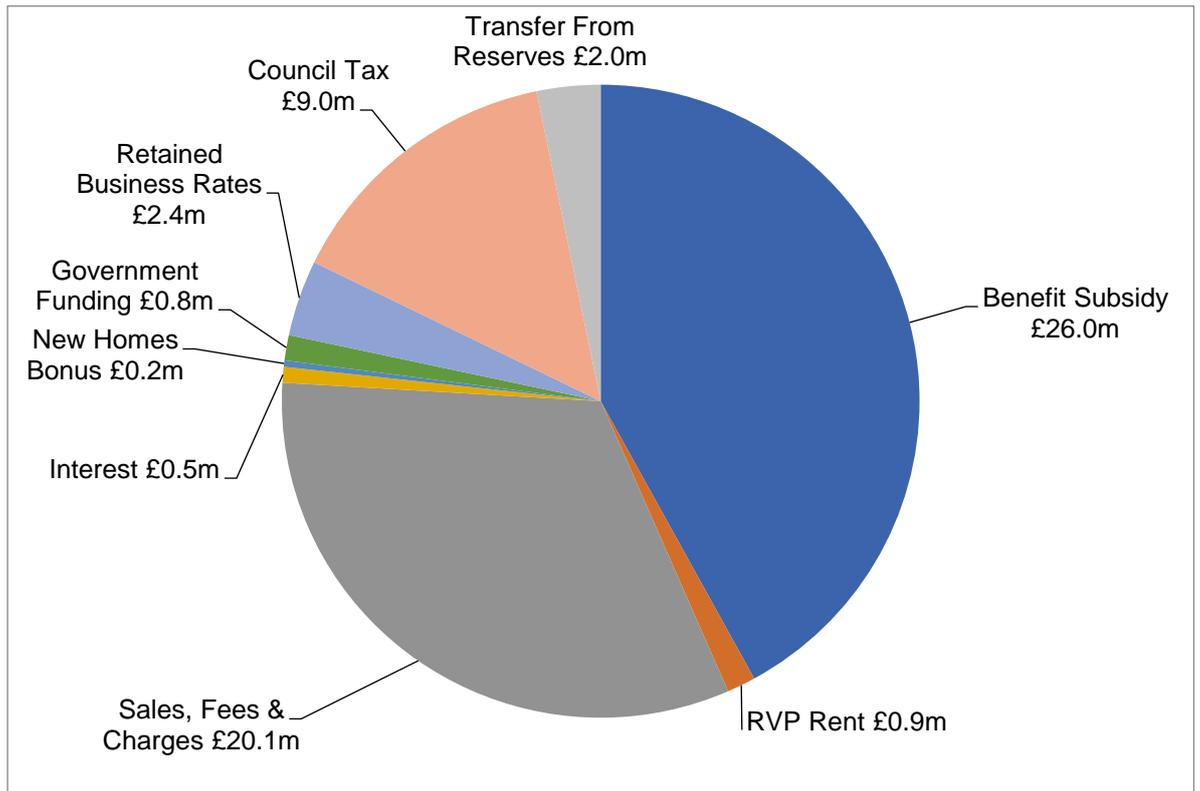
### Draft Budget Breakdown

2.21 The Council provides a diverse range of services across the Borough which is estimated to cost £61.9 million. The services are provided either by contractors, through partnership with other councils or by directly employing staff. The draft budget is based on an approved establishment of 325.25 Full Time Equivalents (FTEs). The following pie charts show the draft revenue expenditure and how this is to be funded.

**Pie Chart of 2022/23 Revenue Expenditure**



## Pie Chart of 2022/23 Revenue Income



2.22 A breakdown of the draft budget by service is provided in Appendix B. A subjective breakdown of the current budget per cost centre is available on the Council's website.

## Latest Budget Projection 2022/23

- 2.23 The current year's budget forms the base budget upon which projections are made for the medium-term to reflect the Council's Five-Year Plan and other strategies. The projection model has been updated to reflect expected changes at this time and is summarised in Appendix A.
- 2.24 The key variances over the current budget are shown below:

Draft Budget as at December 2021	£000s
Employment Costs	380
Transport	0
Premises	(53)
Business Rates	0
Supplies and Services	0
Contracts	216
The Amelia Scott Open	292
Miscellaneous	(4)
Fees and Charges - Various	(403)
Fees and Charges - Crematorium	274
Fees and Charges - Car Parking	(667)
Management Fee - Sports Centre	(290)
New Homes Bonus	(222)
Revenue Support Grant	0
Investment Income	(50)
Council Tax Increase	(441)
Minimum Revenue Provision	34
Remove Reserve Funding (2021/22)	3,000
<b>Budget Gap to be funded from Reserves</b>	<b>2,066</b>

## Budget Strategy

- 2.25 There remains a deficit forecast for 2022/23 of £3,000,000 which, if left unmanaged, would need to be funded from reserves. In normal times the use of general reserves is unsustainable over the longer-term which led Cabinet in 2012 to set a definition of a balanced budget as follows:

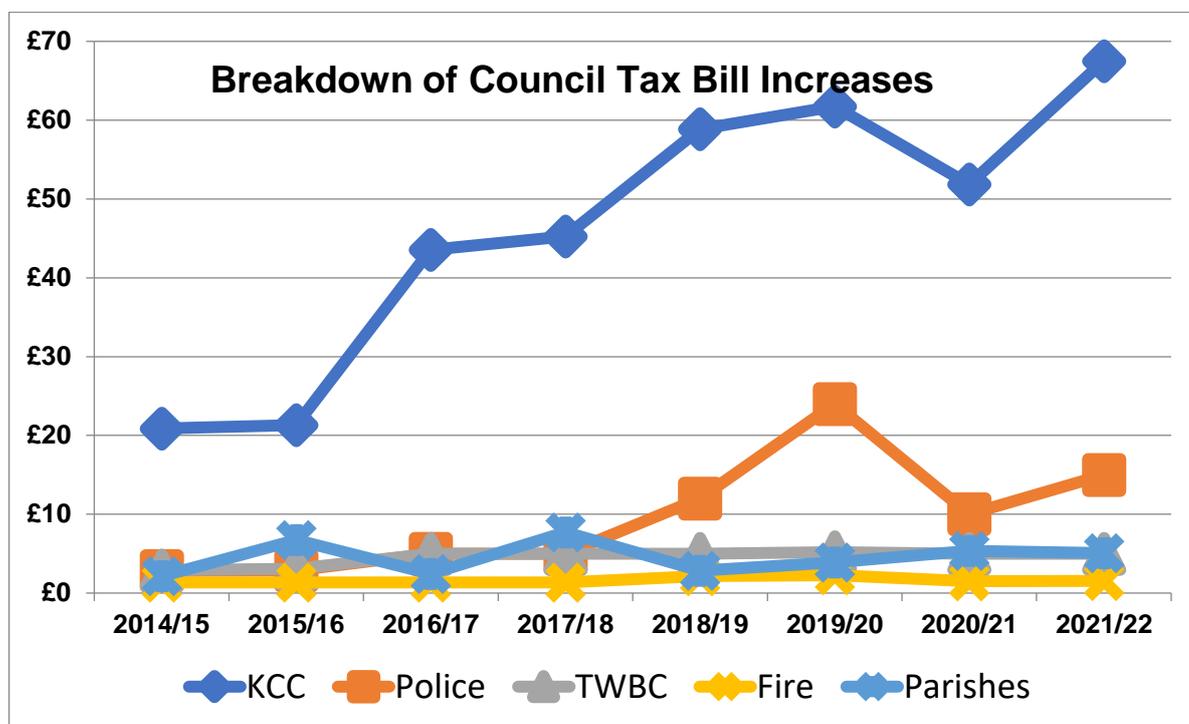
*“Where ongoing expenditure is met from fees, charges, government grant and council tax with only the use of earmarked reserves being used to meet one-off priority expenditure.”*

- 2.26 These are not normal times, and the Council will need to continue to meet as a priority; the impact of the ongoing national emergency, the Council's responsibilities under the Civil Contingencies Act 2004 and the provision of statutory services.

## Council Tax Strategy

- 2.27 One source of funding for the provision of local services is council tax. This Council has historically had a policy of very low council tax levels and the strategy is for council tax to increase up to the threshold (the 'cap') for triggering a referendum.

- 2.28 In previous years, the most efficient authorities such as this Council have been able to increase council tax up to £5.00 a year rather than the cap of 2 per cent. Confirmation is expected to be set out in the Provisional Local Government Settlement 2022/23 in December. The Government assumes this Council will increase council tax by the maximum permitted in their assessment of this Council's available financial resources.
- 2.29 The Government has set different 'caps' for the various authorities who make up the council tax charge appearing on the bills for this borough, this is shown below:



- 2.30 The MTFs assumes that Council Tax will increase by £5 annually. It will be for Full Council in February 2022 to decide the level of council tax.

## Fees and Charges

- 2.31 For the fees and charges which are not imposed by central government a report will be considered by Cabinet on 2 December 2021.

## Car Parking Charges

- 2.32 There are no plans to increase pay and display car parking charges.

## Staff Savings and Efficiencies

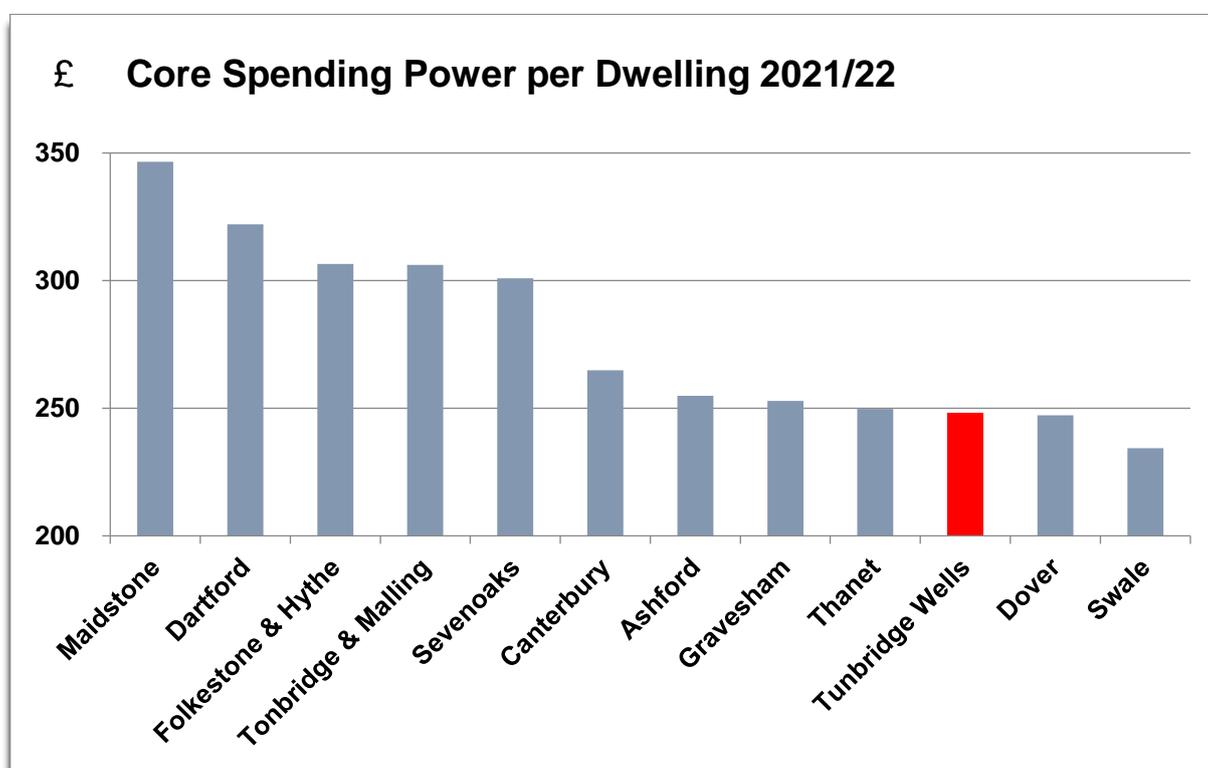
- 2.33 Directors/Heads of Services and Portfolio Holders have been busy trying to identify further efficiency options to reduce the cost of their services and to increase income. These discussions continue and need refining before they can be submitted for inclusion in the budget or in the case of staffing changes to the General Purposes Committee.

## Digital Transformation

2.34 It is not possible to keep working harder and faster with fewer resources and still provide safe, effective services. The Council will need to find new ways of working smarter and deliver services in a more digitally efficient form which meets with the way the public now interact with service providers. The Council has a Digital Services and Transformation Team in place to improve operational delivery and transform the way that services are provided. Details of these projects are reported quarterly to Cabinet and the resulting efficiencies will be incorporated into the budget-setting process.

## Spending Power

2.35 The Government has developed a universal benchmarking indicator called 'Spending Power' to enable comparisons between councils of the income they receive from national and local taxpayers. This indicator appears to be the best available for identifying how much each council receives per household to provide local services. The graph below shows that using the Government's own calculation TWBC has the third lowest spending power in Kent at just £248 per household (£245 in 2020/21).



## Capital and Revenue Reserves

2.36 The Medium-Term Financial Strategy maintains the following as an adequate level of reserves:

	Minimum
General Reserves (Revenue)	£3.0 million
Capital Receipts	£1.0 million

2.37 The reserves and balances are currently forecast to meet the above levels although maintaining this position relies on delivering not just a balanced budget in 2022/23 but a sustainable budget for the future.

## Capital Programme

2.38 At the Full Council meeting on 24 February 2021 the capital programme for 2021/22 to 2024/25 was approved.

2.39 Over the course of the past year the Council has made significant efforts to dispose of surplus land and property identified in the Asset Management Plan (AMP) with a view both to deliver capital receipts and to reduce operational running costs. The AMP provides a framework for further such work over the coming year and this work will be funded from a proportion of the capital receipts received (subject to the necessary approval).

2.40 The four-year capital programme will be rolled forward for another year. Any subsequent additions will be considered using the formal application approval process throughout the year.

2.41 Below is a summary of new applications to the capital programme which will require Full Council to agree in principle the additional total gross project funding of £2,140,500. The decision to procure each scheme and the source of funding will be determined by the s151 Officer.

New Schemes	Total Gross Project Cost £	2022/23 Gross Cost £	Earmarked Reserve Funding £	Cap & Rev Initiatives Res. Funding £
<b>A LIST - Health &amp; Safety Related, Revenue or Capital Income Stream, S106 funded or Political Priority</b>				
Camden Centre Roof	204,000	204,000		(204,000)
Theatre Lighting Desk	32,000	32,000		(32,000)
Parking Electric Van	24,500	24,500	(24,500)	
Assembly Hall LED Lighting	88,000	88,000	(88,000)	
<b>TOTAL</b>	<b>348,500</b>	<b>348,500</b>	<b>(112,500)</b>	<b>(236,000)</b>
<b>B LIST - Service/Property Improvements</b>				
Dowding House	924,000	231,000		(231,000)
Camden Centre Lift	45,000	45,000		(45,000)
Town Hall Lift	43,000	43,000		(43,000)
Theatre Lift	40,000	40,000		(40,000)
Town Hall Switchgear	55,000	55,000		(55,000)
Town Hall Security System	30,000	30,000		(30,000)
Council Chamber Furniture	30,000	30,000		(30,000)
Cinderhill Additional Plot & Amenity Buildings	625,000	625,000		(625,000)
<b>TOTAL</b>	<b>1,792,000</b>	<b>1,099,000</b>	<b>0</b>	<b>(1,099,000)</b>
<b>TOTAL</b>	<b>2,140,500</b>	<b>1,447,500</b>	<b>(112,500)</b>	<b>(1,335,000)</b>

- 2.42 The significant recurring cost of; planned maintenance, responsive repairs and the above capital investment in the Council's Civic Buildings, Car Parks and Leisure Centres is not financially sustainable over the medium-term and a solution that provides value for money needs to be determined.
- 2.43 The Council has no external debt but with reserves largely allocated it will be necessary to commence borrowing to fund additional capital schemes. The Council does have the potential for using new capital receipts, building up usable reserves and access to internal and external borrowing. The determination as to which source of funding is most appropriate is a technical judgement that will be made by the s151 Officer.
- 2.44 In addition to the revenue and capital budgets, the Council has earmarked reserves which form part of the Budget and Policy Framework and are available to fund the specific purpose of the reserve in accordance with the virement procedure rules. The projected balances of these reserves are shown below and assume that the revenue budget is balanced after 2023/24 without further utilisation of reserves.

	31-Mar-21 Actual	31-Mar-22 Forecast	31-Mar-23 Forecast	31-Mar-24 Forecast	31-Mar-25 Forecast	31-Mar-26 Forecast
	£000's	£000's	£000's	£000's	£000's	£000's
General Fund	4,301	4,301	4,301	4,301	4,301	4,301
Earmarked Reserves	13,662	9,339	8,075	6,820	6,215	5,715
2021/22 Budget Deficit	0	-1,518	-1,518	-1,518	-1,518	-1,518
2022/23 Budget Deficit	0	0	-2,066	-2,066	-2,066	-2,066
Grant Volatility (Collection Fund adj)	15,398	2,602	1,301	0	0	0
Capital Grants & Contributions	2,781	2,781	2,781	2,781	2,781	2,781
Capital Receipts Reserve	3,118	1,000	1,000	1,000	1,000	1,000
Amelia Scott Capital Receipt	7,680	7,680	7,680	7,680	7,680	7,680
Amelia Scott Capital Spend	-7,474	-7,680	-7,680	-7,680	-7,680	-7,680
<b>Total Reserves</b>	<b>39,466</b>	<b>18,505</b>	<b>13,874</b>	<b>11,318</b>	<b>10,713</b>	<b>10,213</b>
Outstanding Financing						
33 Monson Road	-1,496	-1,425	-1,354	-1,282	-1,211	-1,140
Dowding House	-1,960	-1,870	-1,781	-1,692	-1,603	-1,514
The Lodge, Calverley Park	-489	-468	-447	-426	-404	-382
Royal Victoria Place	-966	-924	-882	-840	-798	-756
Waste Bins & Caddies	-598	-532	-465	-399	-333	-267
Civic Site Essential Works	-95	-1,922	-1,845	-1,768	-1,691	-1,614
Amelia Scott (additional funding)	0	-2,000	-1,920	-1,840	-1,760	-1,680
<b>Total Outstanding Financing</b>	<b>-5,604</b>	<b>-9,141</b>	<b>-8,694</b>	<b>-8,247</b>	<b>-7,800</b>	<b>-7,353</b>

Note: Schemes not funded from reserves need to be charged to revenue and this repayment is reflected in the reduction in financing over the life of the asset.

2.45 The Council does not have any external debt but with borrowing costs reducing to record low levels the s151 Officer has the flexibility to take advantage of this situation and borrow as an alternative to utilising capital receipts.

## Budget Calculations and Adequacy of Reserves

- 2.46 When the budget is set in February the Council's Section 151 Officer must give his view on the robustness of the estimates and adequacy of reserves.
- 2.47 The Council's Medium-Term Financial Strategy projects the financial impact of the Council's current and proposed policies in the short and medium-term. This report and the projections in Appendix A will form part of the MTFS Update for 2022/23.
- 2.48 It is important to recognise that there are many factors that can affect some budgets and where variances could be significant requiring closer budget management and action; these areas include:

Risk Area	Management
Covid-19 Pandemic	The pandemic is a health emergency which resulted in the greatest recession in a century. Further economic and health restrictions will continue to have significant and fundamental budgetary implications.
Climate Emergency	In July 2019 Full Council declared a climate emergency. A climate cross-party task force has been established and a dedicated report is due with actions to make the Borough carbon neutral by 2030. No financial requirements have been identified or provided for within the Medium-Term Financial Strategy. The cross-party group agreed to lobby central government to provide additional resources and to grant the necessary freedoms to deliver the above ambition.
Labour Shortages	Numerous parts of the economy are exposed to critical shortages of essential skills and professions. Where possible the council will work with its contractors and across the sector to manage any disruption.
Growth	The Government is clear that local authorities have a responsibility to grow their local economies through new housing and businesses. The private sector is very selective in identifying those areas in which to invest and there is tough competition between destination towns. The borough needs to be viewed as 'open for business' and receptive to growth if it is to retain and attract residents and businesses and to deliver wider economic benefits. It is important to avoid a lack of confidence by the private sector to invest in the borough.

Market Failure	The Council is required to procure services and is reliant on a free and competitive market to obtain best value. In some circumstances the contractors may be unwilling or unable to take on the risk of providing services without significant cost increases in existing or new contracts.
Property Assets	The cost of maintaining property assets is currently around 10 per cent of the Net Revenue Budget and annually consumes around £1- £3 million in capital expenditure. Despite this some property assets have reached the end of their useful life and are at risk of further responsive costs to keep them operational.
Planning Inquiry Costs	Whilst the primacy of planning is paramount, decisions taken by the Planning Committee can lead to formal planning inquiries which have the potential for substantial costs to arise which are not budgeted for.
Business Rates Retention Scheme	Part of the Council's funding is now linked to the amount of business rates due in the Borough. However, the Government has also transferred the liability for business rate appeals already in the system. To help mitigate the impact of appeals the Council maintains a Grant Volatility Reserve and is part of a Kent Business Rate Pool.
Economic Conditions	<p>The majority of the Council's income is derived from sources which are subject to the prevailing economic conditions.</p> <p>Economic conditions can also alter the demand for council services and those provided by partners and the voluntary sector.</p>
Employee Costs	<p>The move to local pay offers some protection but a watching brief is still required especially regarding the vacancy factor. Changes to pensions, National Insurance and the introduction of an apprentice levy have been included where known but such further changes can have a significant cost.</p> <p>Demand for some professionals exceeds supply and this is exacerbated by the higher salaries available in London and parts of the private sector which can now be earned without the need to commute daily.</p>
Parking Income	Dependent on usage and the economic environment.
Planning and Licensing Income	Dependent on the economy and the impact of legislative changes which limit the full recovery of the cost of providing these services.
Crematorium Income	Dependent on mortality rates and competition.

Contracts	Dependent on inflation indices and a competitive market.
Utilities	Global supply and demand plus above inflation price rises.
Land Charges	The Infrastructure Bill was approved, paving the way for Local Land Charges to be centralised into a single computer system. The Land Registry are scheduled to take over from 2023/24.
Investment Returns	New cash deposits are dependent on interest rates and levels of balances.  Property investments are dependent on the type of asset and rental demands.
Targeted Options to Reduce Net Expenditure	Assumes that savings identified are delivered and there are no unintended consequences.
Capital Receipts	Capital is tied up in non-operational assets which if released will help to reduce the use of cash reserves to fund the capital programme.
Government Policy and Announcements by Ministers	There has been a significant increase in the volume of legislation and announcements which can undermine strategic planning and compromise budget assumptions.
Capital Programme	Major capital schemes carry a significant risk which is managed through the Council's Strategic Risk Register.  The funding of capital can also have a significant impact on the revenue budget where external borrowing is required.

## National Policy and Legislative Changes

2.49 The above forecasts are subject to changes from the following government activities:

- The health and financial measures required for the impact of, and recovery from the Pandemic
- The Provisional Local Government Finance Settlement 2022/23; and
- The White Paper on 'Levelling Up' and reforming Local Government Finance.

## 3. Options Considered

3.1 The budget-setting process is well rehearsed and has largely been successful in delivering a balanced budget and engaging with the public. There may be other alternatives but ultimately the Council must produce a budget which meets its statutory responsibilities.

## **4. Preferred Option and Reason**

- 4.1 This report is the third in the formal budget-setting process which will be informed through consultation and research. Decisions on priorities and services will be communicated on a regular basis.

## **5. Consultation on Options**

- 5.1 Early public engagement is essential to arrive at suitable feedback which can be developed in time to be incorporated within the budget. Information will be placed on the Council's website along with articles in Local which allows members of the public, staff and businesses to provide their ideas for how to reduce spending and optimise income while protecting the quality of public services.
- 5.2 The Cabinet Advisory Boards and the Overview and Scrutiny Committee will continue to provide a good source of challenge in developing the budget and to the level of service provided.
- 5.3 The above will form an overall picture of prioritisation. Cabinet draft budget proposals will then be tested through a budget survey which will be publicised and available both on the Council's website and in printed form on request. The closing date for the budget survey will be 14 January 2022.

## **6. Implementation**

- 6.1 This report sets out the mechanism by which Cabinet will deliver its service and budget strategy. The draft budget proposals will be considered by Overview and Scrutiny Committee in January 2022. Final proposals for the budget will be agreed by Cabinet in February and proposed for approval by Full Council in February 2022.

## **7. Appendices and Background Documents**

Appendices:

- Appendix A: Medium-Term Budget Projections
- Appendix B: Draft Budget by Service

Background Papers:

- None

## 8. Cross Cutting Issues

Issue	Implications	Sign-off
<b>Legal</b> including Human Rights Act	The Five-Year Plan and budget form part of the Council's Policy Framework.	Director of Finance, Policy and Development, 4 November 2021
<b>Finance</b> and other resources	This report forms part of the Council's Budget and Policy Framework.	Director of Finance, Policy and Development, 4 November 2021
<b>Staffing establishment</b>	Where savings proposals impact on staff then this will be managed in accordance with Human Resources policies.	Director of Finance, Policy and Development, 4 November 2021
<b>Risk management</b>	An assessment of the risk factors underpinning the budget will accompany the final budget report. The Strategic Risk Register also includes a risk on funding streams which is being monitored by Cabinet and the Audit and Governance Committee.	Director of Finance, Policy and Development, 4 November 2021
<b>Environment</b> and sustainability	The budget has regard to the environmental sustainability priorities within the Five-Year Plan.	Director of Finance, Policy and Development, 4 November 2021
<b>Community safety</b>	The budget has regard to the community safety priorities within the Five-Year Plan.	Director of Finance, Policy and Development, 4 November 2021
<b>Health and Safety</b>	The budget has regard to the Health and Safety obligations and priorities within the Five-Year Plan.	Director of Finance, Policy and Development, 4 November 2021
<b>Health and wellbeing</b>	The budget has regard to the health and wellbeing priorities within the Five-Year Plan.	Director of Finance, Policy and

		Development, 4 November 2021
<b>Equalities</b>	Changes to service delivery may impact on equalities; however, heads of service will ensure that an equality assessment is in place where this has been identified.	Director of Finance, Policy and Development, 4 November 2021