

Budget Projection and Strategy 2024/2025

For Cabinet on 27 July 2023

Summary

Lead Member: Councillor Christopher Hall, Finance and Performance Portfolio Holder

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Wards Affected: All

Approval Timetable	Date
Management Board	19 June 2023
Portfolio Holder	19 June 2023
Finance & Governance Cabinet Advisory Board	11 July 2023
Cabinet	27 July 2023

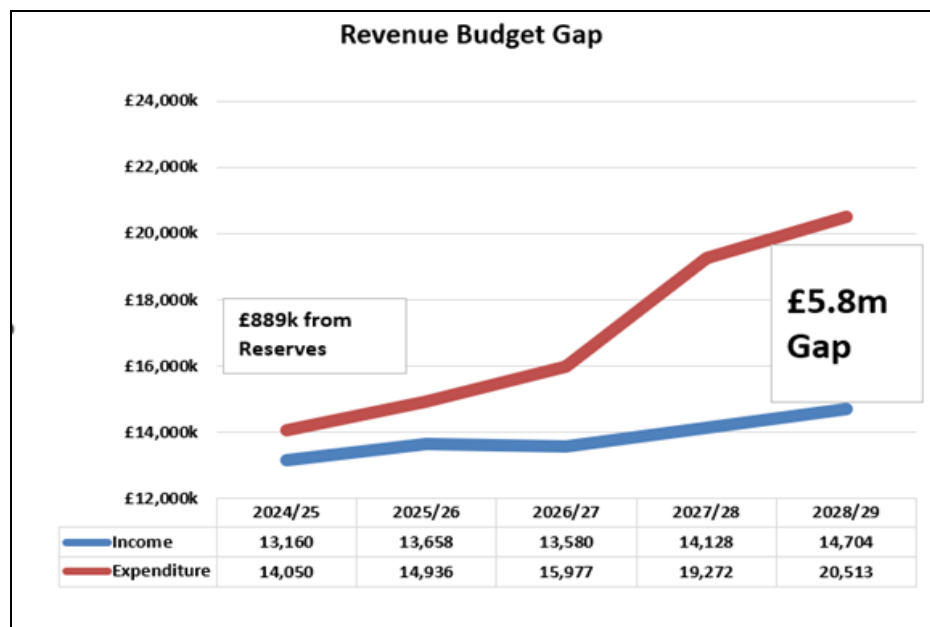
Recommendations

Officer / Committee recommendations as supported by the Portfolio Holder:

1. That officers continue to work towards reducing the projected budget deficit in line with the Budget Strategy and report back in October with proposals prior to public consultation on the draft budget in December; and
2. Cabinet supports the emerging Saving Plan.

1. Purpose of Report and Executive Summary

- 1.1 This report provides an update to the budget projections for the 2024/25 budget and subsequent years, building on the approved budget for 2023/24, including the unaudited outturn for 2022/23.
- 1.2 The report is concerned with the Council's first priority of 'Safeguarding the Councils Finances'.
- 1.3 The budget forecasts have been updated and the graphic below shows the growing budget gap between the rising cost of delivering services and the level of income. The large increase in 2027/28 is the extra market cost the council is likely to face on the expiry of the waste contract:



- 1.4 The report also provides an update on the emerging Savings Plan.
- 1.5 Information from the Government on their plans is still awaited, this includes:
 - Local Government Finance Settlement
 - Replacement for the New Homes Bonus
 - Fair Funding Review
 - Council Tax 'capping' thresholds
- 1.6 A budget deficit of £0.9 million (excluding savings) is currently forecast for 2024/25 which is based on projections, taking into consideration, demand pressures and inflation on subjective budget headings.

- 1.7 For 2024/25 Government Grant for this Council is expected to remain frozen. The Council will need to be balance the revenue budget without recourse to reserves.
- 1.8 This report will enable Directors/Heads of Services to begin the service planning process and to develop proposals with their respective Cabinet Member(s) for savings and changes to service delivery through the budget setting process.

2. Introduction and Background

- 2.1 This is the first report of the budget setting cycle leading to the setting of the 2024/25 budget at Full Council on 28 February 2024 and will include the main reports set out below which will also be considered by the Finance and Governance Cabinet Advisory Board. The detailed timetable is set out in Appendix A:
 - Budget Projection and Strategy
 - Budget Update including benchmarking
 - Draft Budget & MTFS Update for consultation
 - Final Budget & MTFS Update for approval

Government Funding Settlement

- 2.2 The Government's four-year funding settlement ended in 2019/20 and has been followed by constant single year 'roll overs' ever since. There is no confidence that the commitment to end single year settlements will ever be delivered. Since 2010 when cuts to funding of Local Government commenced, the ability to fund local services continues to be dependent on growing the local economy and sharing in the proceeds of business rates growth.
- 2.3 The Departmental Expenditure Limit (DEL) allocated to the Department for Levelling Up Housing and Communities (DLUHC) will determine how much funding is to be allocated to Local Government. Individual councils' allocations are usually set out within the Provisional Local Government Finance Settlement which should be published in early December.
- 2.4 It is understood that there is unlikely to be any major new legislation affecting Local Government Finance before the next Parliamentary Election (No later than 28 January 2025). The policy statement issued in December 2022 locks in many of the items that will be in the 2024/25 settlement.
- 2.5 Information from government is necessary to ensure that strategic financial planning can be modelled to ensure the smooth delivery of essential local services. However, there are many unanswered questions, including.
 - **Fair Funding Review (FFR).** This would redistribute funding based on updated 'relative needs' and 'relative resources' data and result in a reset of the business rates baseline. In 2018 the Government issued a Technical Consultation Paper on 'A review of Local Authority relative needs and resources' which closed in

February 2019. There has been no communication since and the DLUHC website says, “We are analysing your feedback.” The FFR requires significant work by the Government and politically a coalition of support to get through Parliament with ‘winners and losers’ across the country. With this in mind and a Parliamentary Election on the horizon, it is now felt that the earliest a FFR could be implemented is 2026/27.

- **New Homes Bonus.** The final legacy payment was made in 2022/23. The Government’s consultation “Future of New Homes Bonus” consultation closed in April 2021, and it is unclear what the government’s intentions are as the DLUHC website says, “we are analysing your feedback.” In the meantime it is assumed that the scheme keeps rolling over.
- **Lower Tier Services Grant.** This grant was to help fund core district council functions such as Planning and Housing Services but was based on existing ‘needs’ formula, which has its origins back in 2013.
- **Band D Council Tax Threshold.** With inflation around 10 per cent, allowing the threshold to be capped at 3 per cent represents a significant real terms cut in the yield from council tax.
- **2011 Census.** The changes to population are significant but there has been no confirmation from ministers of when the information will be used in the calculation of public funding allocations. The borough was found to have a stagnant population in comparison with other areas which increased on average by 8 per cent, this will adversely impact on funding and investment from the Government. If the Fair Funding Review was to be undertaken using the Census 2021 results, then the redistribution of current funding would see the current Settlement Funding Assessment (SFA) for Tunbridge Wells of £2.4m reduced by £600,000, without damping.

New Homes Bonus (NHB)

- 2.6 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.
- 2.7 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 and consultation paper was published in February 2021.
- 2.8 It was expected that any replacement scheme would be implemented from 2023/24 as part of a wider reform package for local government finance. To date no information has been received from DLUHC.
- 2.9 The Council is not set to receive any guaranteed legacy payments. The MTFS has assumed that some form of residential growth incentive exists that would see the Council continue to receive the £768,200 that was received in 2023/24.

Business Rates

- 2.10 The Council acts as an agent on behalf of HM Treasury to collect business rates based on the rateable set by the Valuation Office Agency (VOA) and the multiplier set by the

Government. Business rates are a national tax and the council derives no financial benefit from annual increases to existing bills (the multiplier) or increases to bills from national revaluations (the rateable value).

- 2.11 The most recent valuation came into on 1 April 2023, based on rateable values from 1 April 2021.
- 2.12 Since April 2013, the Business Rates Retention Scheme has provided an incentive for the council to grow the business rate taxbase (after netting off appeals) by encouraging investment into the borough.
- 2.13 The continuation of business rate pooling using the exiting baseline will enable this council to continue to retain a share in the proceeds of business rates growth for a further year, the current distribution method is show below:

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

- 2.14 The Council has prudently not included the proceeds of business rates growth within the base budget. The volatility and uncertainty with appeals makes the reconciliation of the Collection Fund at the end of the financial year rather a judgement call, especially as to the level of appeals provisions that should be provided for (£13.5m as at 31 March 2023), which influences the amount of growth available at year-end for distribution.

Financial Position

- 2.15 The unaudited outturn for 2022/23 shows that the council managed to deliver the 2022/23 provision of services and fund a capital programme all within budget.
- 2.16 The External Auditors commented in their Annual Report on TWBC for 2021/22 that:

“The Council’s financial position in 2021/22 continued to be challenging amidst the outbreak of new variants of Covid-19 which had a major impact on the Council’s finances and services. The Council had a healthy opening reserves position of £39.5m as at 1 April 2021. Based on the February Council meeting, it now anticipates a budget gap of £944,000 to be funded from reserves. Therefore, we are not anticipating that the Council will struggle with any significant financial difficulties for 2021/22 financial year.

We understand that the savings potential has been affected by the impacts of the pandemic, our prior year experience suggests that the Council has a history of successful delivery on savings, and we have no reason to suggest that this will not be the case going forward.

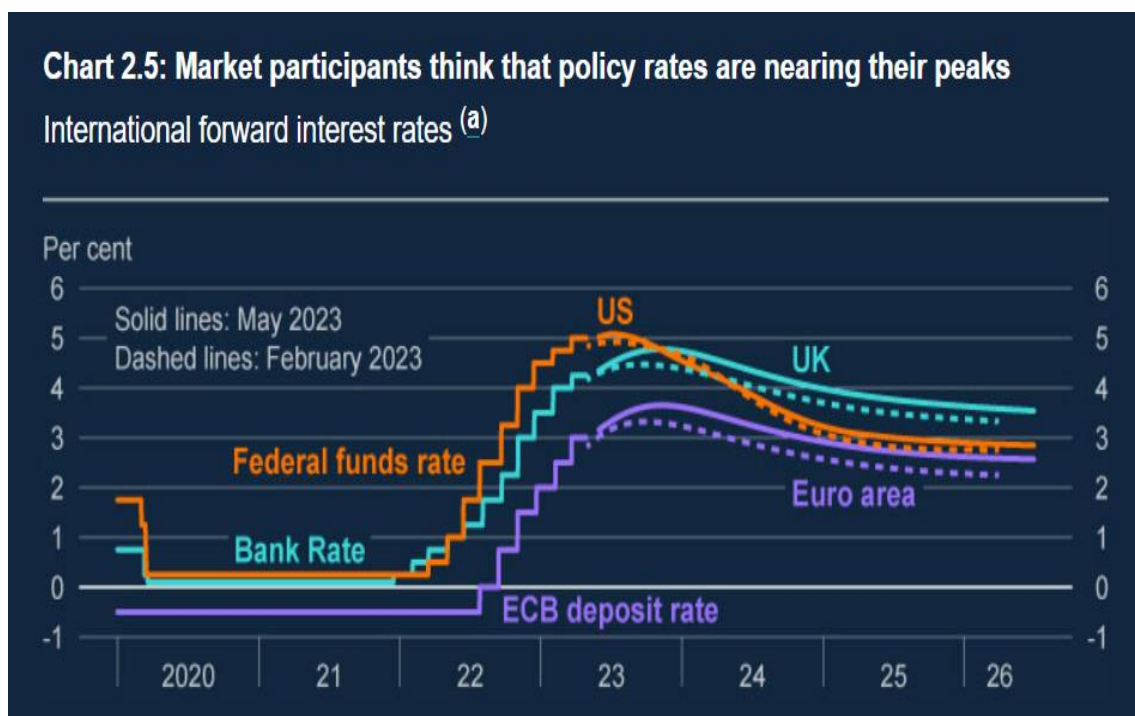
As per the Council’s medium-term budget projections, the latest iteration thereof assumes a cumulative deficit over the course of 5 years amounting to £20.7

million will need to be funded from reserves if left unmanaged. Based on this, the council is taking necessary steps to reduce usage of its reserves despite the amount being less than the usable reserves available for funding.”

- 2.17 The Auditors did recommend that the Council produce a savings plan, a draft of which is included within this report.

National Economic Forecasts

- 2.18 The Bank of England’s (BoE) Monetary Policy Committee sets monetary policy to meet the 2 per cent inflation target. At its meeting ending on 10 May 2023 the MPC, voted to increase interest rates by 0.5 percentage points to 4.5 per cent with further increases possible as shown below.



- 2.19 The MPC report also repeated that the BoE felt that inflation would come down although the fan graph below shows that the BoE modelling is still adrift of the target. The Consumer Prices Index (CPI) for April 2023 was 8.7 per cent.

Chart 1.4: CPI inflation projection based on market interest rate expectations, other policy measures as announced

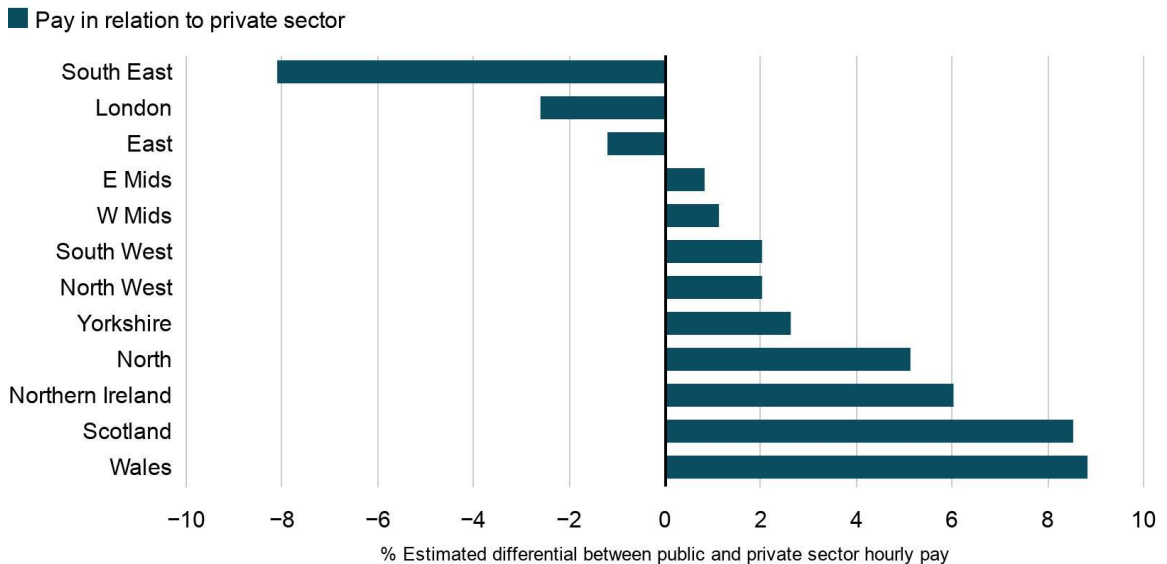


Employment Costs

2.20 The Council continues to face acute pressure in retaining and recruiting professional and other staff. The situation is exacerbated as private sector pay is significantly higher than the public sector in the South East, unlike the rest of the country. The regional disparity has been identified by the Institute of Fiscal Studies and is shown below:

Public sector workers earn less than average in the South East but more than average across the UK

Difference between public and private sector hourly pay in 2019-2021



Source: IFS

BBC

2.21 The Council intends to review its pay structures along with producing a People Strategy to address the high level of vacancies and turnover of staff with a report coming forward this year.

Local Economic Forecasts

2.22 The challenging economic climate and the cost-of-living crisis varies depending on the type of business and location of operation. The borough has been very resilient following the pandemic and most income streams have now recovered to pre-pandemic levels.

2.23 The town centre economy is now noticeably busier, and the introduction of footfall counters will help to build valuable data of economic activity.

2.24 The major influence over the size of the budget deficit for 2024/25 will be determined by the high levels of inflation and the widening gap between relatively fixed costs and the inability to increase income anywhere near inflation. The situation remains fluid and projections will continue to be updated in accordance with the budget strategy.

2.25 A summary of local economic data is shown below:

- Unemployment Rate for April 2023 for the borough is 2.3 per cent (1,640 claimants) and the 3rd lowest in Kent where the average is 3.4 per cent.
- Council Tax collection rates to May 2023 are up 0.68 per cent compared to target.
- Business Rates collection rates to May 2023 are up 1.18 per cent compared to target.
- There were 336 empty business properties in May 2023 compared to 314 properties pre-pandemic.

Budget Projection 2024/25

2.26 The current year's budget forms the base budget upon which projections are made on how each type of expenditure or income will change along with anticipating emerging demand issues and government legislation.

2.27 The main areas of variance are summarised below.

	2024/25
Subjective Variance	£000s
Employment Costs	729
Transport	0
Premises	49
Business Rates	50
Supplies and Services	0
Contracts	259
Income	(410)
Investment Interest	(508)
No Collection Fund Balance	248
Council Tax Increase	(470)

Medium-Term Financial Strategy Update

- 2.28 The current year's budget has been used as a basis to forecast the Net Budget Requirement for the next five years after allowing for inflation and changes to service demands. The Net Budget Requirement is funded from the baseline share of business rates, specific government grants and council tax. The table in the Draft Savings Plan shows that the level of income is insufficient to meet the cost of delivering services and that savings are required. The forecasting of council budget deficits is a sector wide issue due to the way council funding is controlled by central government. The 2023/24 draft budgets for councils across Kent were all reporting a deficit, with one exception.
- 2.29 The current update to the MTFs and the major assumptions factored into the forecast is set out in Appendix B. The MTFs modelling will be updated for each Cabinet report throughout the budget setting process.
- 2.30 A subjective breakdown of the current years' budget is available on the Council's website.

Draft Savings Plan

- 2.31 The Chartered Institute of Public Finance and Accountancy (CIPFA) Code of practice on Local Authority Accounting in the United Kingdom (the Code) requires the s151 Officer to make judgements that are reasonable and prudent. In setting the budget for the most recent years it was necessary to assume a need to temporarily use reserve to balance the budget. However, the combination of greater investment income and significant staff vacancies resulted in the use of reserves not being required and a surplus being transferred to the General Fund. These events were exceptional and cannot be relied on to continue into future years.
- 2.32 It has been two years since the impact of the Pandemic and with income streams now stabilised and with inflation persistently high the Council must set out a savings plan to close the gap between income and expenditure. The Council's External Auditors have made an improvement recommendation that the Council return to the pre-pandemic routine of setting a balanced but without the use of reserves. The table below shows the draft savings plan at this stage in the budget setting process.

Updated June 2023	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	£000s	£000s	£000s	£000s	£000s	£000s
Net Budget before savings	14,050	14,936	15,977	19,272	20,513	22,607
Business Rates and Grants	(3,232)	(3,232)	(2,632)	(2,632)	(2,632)	(2,632)
Council Tax	(9,929)	(10,426)	(10,948)	(11,497)	(12,073)	(12,677)
Reserves	0	0	0	0	0	0
Total Funding	(13,160)	(13,658)	(13,580)	(14,128)	(14,704)	(15,309)
Savings required (cumulative)	889	1,278	2,397	5,144	5,809	7,298

Savings Plan

Reduction to 39 councillors	(50)	(50)	(50)	(50)	(50)	(50)
Town Hall occupation costs	(140)	(140)	(140)	(140)	(140)	(140)
The Amelia Business Rates	(70)	(70)	(70)	(70)	(70)	(70)
Civic Amenity Vehicle ¹	(33)	(33)	(33)	(33)	(33)	(33)
Planning Fee Increase	(150)	(150)	(150)	(150)	(150)	(150)

Savings still to find	446	835	1,954	4,701	5,366	6,855
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2.33 The 2023/24 budget consultation survey asked the public to allocate a fixed amount of funding across the discretionary services (those provided by choice) to see how this compares with the draft budget. The areas where the public would be most likely to reduce the budget are:

- The Amelia Scott
- Property and
- The Assembly Hall Theatre

2.34 The full results of the consultation were considered by Cabinet and published on the website.

<https://tunbridgewells.gov.uk/news/2023/february/budget-survey-thank-you-for-taking-part>

2.35 A similar budget consultation exercise where the public are asked to allocate funding to arrive at a balance budget is planned to run for four weeks from the 8 December 2023 to 5 January 2024. This is shorter than the usual six weeks, but this will give more time for the results to be considered and potential changes made before the budget is finalised.

2.36 A Residents' Survey will run for six weeks (12 June to 23 July 2023) and cover broader financial principles which can also be considered as part of the budget setting process.

2.37 In addition a Councillor Convention was held on 20 June 2023 to gather the collective thoughts and suggestions from all three tiers of democratically elected representatives with responsibility across the borough.

Budget Strategy

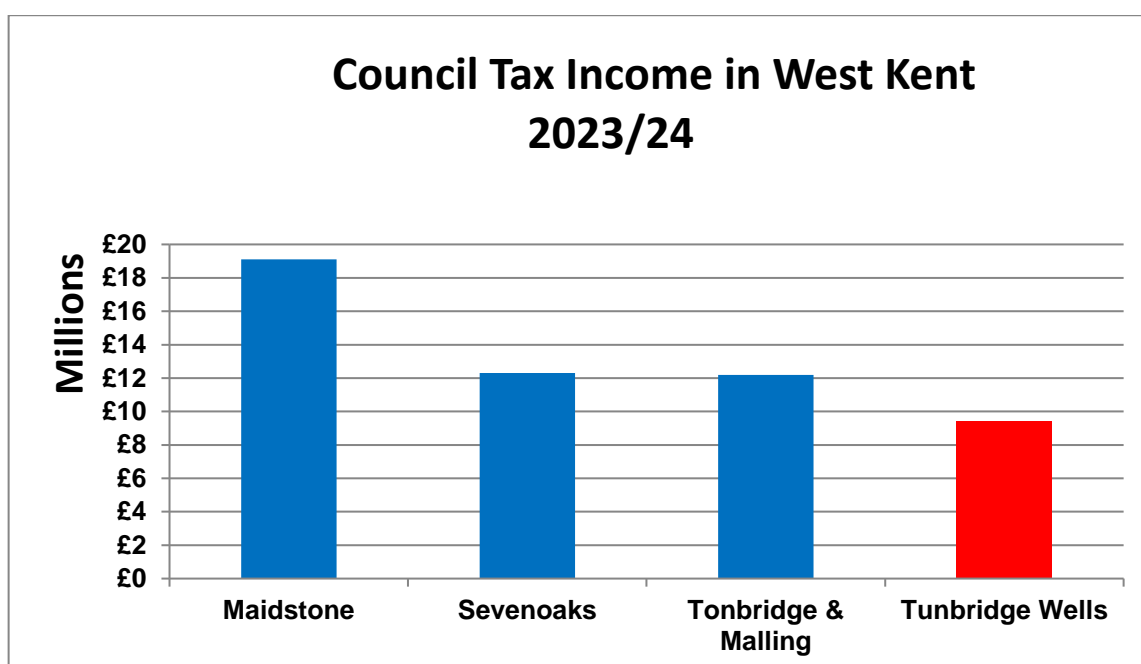
2.38 There remains a deficit forecast for 2024/25 of £889,000 (before savings) which, if left unmanaged, would need to be funded from reserves. The use of general reserves is unsustainable over the longer-term which led Cabinet in 2012 to set a definition of a balanced budget as follows:

“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.”

¹ Subject to consultation with parish and town councils

Council Tax Strategy

- 2.39 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 for triggering a referendum.
- 2.40 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 3 per cent. The Government assumes this Council will increase Council Tax by the maximum permitted in their assessment of this Council's available financial resources. It will be for Full Council in February 2024 to decide the level of Council Tax.
- 2.41 With inflation going into double figures, the national council tax cap of 3 per cent appears unrealistic as councils like other organisations cannot continue to absorb such inflationary pressures. The district council tax 'cap' of £5.00 has remained frozen since 2013 and there is pressure from the Local Government Sector for this to finally be increased (a flexibility given to all other tiers of Local Government).
- 2.42 The combination of a low council tax rate and low house values (as set in 1991) for council tax banding purposes, results in TWBC receiving £2.7 million less each year from Council Tax than other West Kent Councils and half that of Maidstone Borough Council, as shown below:



Sales, Fees and Charges (SFCs)

- 2.43 For the fees and charges which are not imposed by central government a report will be considered by Cabinet in November.

Car Parking Charges

2.44 Proposals to increase pay and display car parking charges or amend free periods will be included in separate Car Park Charges reports.

Staff Savings and Efficiencies

2.45 Directors/ Heads of Services and Cabinet Members have been busy trying to identify further efficiency options to reduce the cost of their services and to increase income. These are still in the discussion stage and need refining before they can be submitted to the Cabinet Advisory Board or in the case of staffing changes through the process set out within the HR Policies.

Digital Transformation

2.46 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.

Capital and Revenue Reserves

2.47 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

2.48 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 2024/25 but a sustainable budget for the future.

2.49 The minimum level of reserves is a professional judgement of the s151 Officer based on the financial obligations and risks of each individual council. CIPFA's good practice guidance requires the General Fund reserves to be a minimum of 5 per cent of the net budget requirement or more.

2.50 In addition to the revenue and capital budget, 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 from 2024/25 without further utilisation of reserves:

	31-Mar-23 Actual	31-Mar-24 Forecast	31-Mar-25 Forecast	31-Mar-26 Forecast	31-Mar-27 Forecast	31-Mar-28 Forecast
	£000's	£000's	£000's	£000's	£000's	£000's
General Fund	4,354	4,354	4,354	4,354	4,354	4,354

Earmarked Reserves	18,562	7,402	3,170	2,193	1,462	962
2023/24 Budget Deficit	0	-943	-943	-943	-943	-943
Collection Fund adj	1,301	0	0	0	0	0
Capital Grants & Contributions	3,550	3,550	3,550	3,550	3,550	3,550
Capital Receipts Reserve	1,031	0	0	0	0	0
Total Reserves	28,798	14,363	10,131	9,154	8,423	7,923
Outstanding Financing						
33 Monson Road	-855	-810	-765	-720	-675	-630
Dowding House	-1,781	-1,692	-1,603	-1,514	-1,425	-1,336
The Lodge, Calverley Park	-447	-426	-404	-383	-362	-341
The Amelia Scott	-2,000	-1,920	-1,840	-1,760	-1,680	-1,600
Civic Site Essential Works	0	-1,061	-1,019	-977	-934	-891
Total Outstanding Financing	-5,083	-5,909	-5,631	-5,354	-5,076	-4,798

2.51 The Council does not have any external debt and with borrowing costs still rising, this is a prudent position to maintain. The s151 Officer retains the flexibility to borrow as an alternative to utilising capital receipts.

Significant Areas of Risk and Uncertainty

2.52 High levels of inflation are placing pressure on staff, residents and businesses which is being referred to as a cost-of-living crisis. The following areas being susceptible to risk:

- Inflation indexation on major contracts.
- Collection of Council Tax and Business Rates
- Recruitment and retention of professional staff across the Council.
- Energy usage is relatively fixed, but costs are already over 100 per cent higher.
- The cost of owning and operating premises is increasing uneconomical due to high utility and maintenance costs.
- Labour shortages and high costs from operating in one of the most expensive parts of the country places additional costs and risks on the Council and its contractors.
- A reduction to the town centre workforce as major employers review their property assets and the work-from-home practice continues.
- A lack of confidence by the private sector to invest in the borough.

Major External Contracts

2.53 The council currently has in place three major contracts which were all procured in a very different economic climate and with the contractors being responsible for risks which have now come to pass. They were procured in a healthy and competitive

marketplace which may now not be the case following the legacy of the pandemic. This presents a significant risk to the council in financial terms and potentially being exposed to additional risk going forwards. The current contract expiry dates are as follows:

- Leisure Centre Management 31 March 2027
- Grounds Maintenance 31 December 2026
- Waste and Street Sweeping 31 March 2027

2.54 Individual reports will come forward in due course setting out the issues and options to Cabinet and will be listed on the Forward Plan.

Benchmarking

2.55 As part of the development of the budget the council will make use of the updated service expenditure benchmarking data using the Chartered Institute of Public Finance and Accountancy (CIPFA) nearest statistical neighbours and the income and expenditure data from the Council's geographical neighbours. This will be prepared for the Budget Update report in October.

Resilience

2.56 Council finances are under intense pressure from ten years of austerity, followed by the impact from the pandemic. Despite all this uncertainty out of 343 councils very few have got into financial difficulty. All tend to be upper tier authorities or those with a history not getting their final accounts signed off.

2.57 To help avoid councils from getting into financial difficulties and subsequently issuing a s114 notice or requesting a Capitalisation Direction, CIPFA developed a set of risk indicators. This uses publicly available data to compare similar authorities across a range of factors to improve understanding of a council's financial risk. The latest release of the Resilience Index will be used as part of the development of the budget setting process.

National Policy and Legislative Changes

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

- Levelling-Up and Regeneration Bill
- The Provisional Local Government Finance Settlement; and
- Fair Funding Review 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 start of 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 The Council already has a wealth of information from previous budget consultation exercises and residents' surveys, the most recent being undertaken in 2015.
- 5.2 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.
- 5.3 The Cabinet Advisory Boards will continue to provide a good source of challenge in developing the budget and to the level of service provided.
- 5.4 This year further views will be gathered through a Councillor Convention and a Residents' Survey to help form an overall picture of prioritisation. Cabinet proposals for savings and growth can then be tested through consultation in December when the draft budget will be placed on the Council's consultation portal.

6. Implementation

- 6.1 This report sets out the mechanism by which Cabinet will deliver its service and budget strategy. The report and recommendations will be subject to comment by the Finance and Governance Cabinet Advisory Board and further reports to Cabinet in due course. The draft budget proposals will be considered by Cabinet in December and published onto the consultation portal. Final proposals for the budget will be agreed by Cabinet in February and proposed for approval by Full Council in February 2024.

7. Appendices and Background Documents

Appendices:

- Appendix A: Budget Timetable
- Appendix B: MTFS Update

Background Papers:

- None

8. Cross Cutting Issues

Issue	Implications	Sign-off
Legal including Human Rights Act	The TWBC Plan 2022-24 and budget form part of the Council's Policy Framework.	Director of Finance, Policy and Development, 7 June 2023
Finance and other resources	This report forms part of the Council's Budget and Policy Framework.	Director of Finance, Policy and Development, 7 June 2023
Staffing establishment	<p>Where savings proposals impact on staff then this will be managed in accordance with Human Resources policies.</p> <p>The Council continues to face acute pressure in retaining and recruiting professional and other staff. The situation is exacerbated as private sector pay is significantly higher than the public sector in the Southeast, unlike the rest of the country. The regional disparity has been identified by the Institute of Fiscal Studies and is shown below:</p>	Director of Finance, Policy and Development, 7 June 2023
Risk management	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, 7 June 2023
Environment and sustainability	The budget has regard to the environmental sustainability priorities within the TWBC Plan 2022-24.	Director of Finance, Policy and Development, 7 June 2023

Community safety	The budget has regard to the community safety priorities within the TWBC Plan 2022-24.	Director of Finance, Policy and Development, 7 June 2023
Health and Safety	The budget has regard to the Health and Safety obligations and priorities within the Five-Year Plan.	Director of Finance, Policy and Development, 7 June 2023
Health and wellbeing	The budget has regard to the health and wellbeing priorities within the TWBC Plan 2022-24.	Director of Finance, Policy and Development, 7 June 2023
Equalities	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, 7 June 2023