

WEST DUNBARTONSHIRE COUNCIL**Report by Chief Officer - Resources****Council: 22 June 2022**

Subject: Financial Update**1. PURPOSE**

- 1.1 To provide an update on the financial challenges facing the Council, the estimated 2023/24 and 2024/25 revenue budget gaps, available general COVID funds, and the approach to be adopted to identify saving options to enable the Council to deliver a balanced 2023/24 budget. This is the first financial update of 2022/23 and rolls forward previous estimates as well as updating some assumptions. The assumptions will continue to be updated and refined as the year progresses.
- 1.2 This update has been prepared using three different scenarios, best case, worst case and mid-range. Relatively small variations in assumptions can lead to fairly significant changes in the outcome. Throughout the report the primary focus is on the mid-range however, where appropriate reference is made to best case and worst case assumptions.
- 1.3 To highlight some key items that Council need to be sighted on which may impact on the estimated budget gap and the possible options for closing it.

2. RECOMMENDATIONS

- 2.1 Members are asked to:
 - a) Note the updated position regarding projections for the estimated revenue budget gaps in 2023/24 and 2024/25.
 - b) Note the current position in relation to the Council's revenue reserves (based on the unaudited 2021/22 accounts).
 - c) Note the current position in relation to the availability of COVID funds.

3. BACKGROUND

- 3.1 On 9 March 2022, the Council agreed a balanced 2022/23 revenue and capital budget and estimates for 2023/24-2024/25. That budget report also highlighted estimated future year budget gaps based on a range of assumptions including future Scottish Government funding, inflation, Council tax increases and future interest rates. The consequences of the decisions taken by Council on 9 March to agree a balanced 2022/23 budget increased the cumulative estimated future budget gap in the best case, mid-range and worst case scenarios as set out in Exhibit 1.

Exhibit 1 – Future Year Estimated Budget Gaps

Budget Gap	9 March 2022 Budget		Post Budget Setting	
	2023/24 £000	2024/25 £000	2023/24 £000	2024/25 £000
Best Case	11,738	14,553	11,712	14,521
Mid-Range	13,787	18,654	13,761	18,622
Worst Case	16,586	24,255	16,560	24,223

3.2 Appendix 1 provides further detail on how the mid-range estimated budget gap was affected by the decisions made when setting the 2022/23 budget on 9 March 2022.

4. MAIN ISSUES

4.1 Since the budget was agreed on 9 March 2022 I have revisited the key assumptions detailed in the 9 March Budget Paper. This is summarised in the paragraphs below.

4.2 Scottish Government Finance Settlement and Resource Spending Review

On 9 March 2022 I reported assumptions in respect of future years Scottish Government funding of a prudent estimate of a reduction in funding of:

- 0.5% in the best case scenario
- 1.0% in the mid-range scenario
- 1.5% in the worst case.

4.3 On the 31 May 2022 the Scottish Government published its Resource Spending Review providing insight into strategic priorities and highlighting the scale of ongoing challenges for councils and the wider public sector.

4.4 The Resource Spending Review is high level at this time and based on 'Level 2' funding positions over the next four years. 'Level 2' does not provide councils with their specific allocations which would provide for more detailed financial planning however it is sufficient to provide an overview of Scottish Government intentions.

4.5 Analysis of these priorities confirms the Scottish Government has chosen to prioritise Health & Social Care and Social Security spending relative to councils. Taken together these two priority areas account for 90% of the increase in the day-to-day spending budget from 2022/23 to 2026/27. Exhibit 2 shows the spending allocations by portfolio, in real terms over this period relative to other 'Level 2' allocations

4.6 *Exhibit 2 - Spending Allocations by portfolio, in real terms, based on 2022/23 = 100*

£ million	2022-23	2023-24	2024-25	2025-26	2026-27
Constitution, External Affairs and Culture	100	95	87	86	84
Crown Office and Procurator Fiscal Service	100	98	96	94	92
Deputy First Minister and Covid Recovery	100	98	96	94	157
Education and Skills	100	98	96	95	109
Finance and Economy	100	96	95	94	102
Health and Social Care	100	100	101	102	103
Justice and Veterans	100	98	96	98	96
Net Zero, Energy and Transport	100	97	98	101	115
Rural Affairs and Islands	100	97	96	94	93
Social Justice and Housing	100	117	128	134	139
Local Government	100	98	96	94	93
Scottish Parliament and Audit Scotland	100	98	96	94	92
Total	100	101	102	102	104

Source: Scottish Fiscal Commission, based on Scottish Government information.

- 4.7 The Resource Spending Review states that Council funding will remain as ‘flat cash’ (at current 2022/23 levels) until 2025/26 with a £100m added in 2026/27. However Exhibit 2 shows that the real term impact (taking inflation into account) for the next four years is a continuing erosion of core funding for councils with a 7% reduction between 2022/23 and 2026/27. A “flat-cash” settlement ignores the impact on Local Government of the material increases in inflation and energy costs and requires councils to absorb the full cost of any pay awards.

On the basis of the ‘flat cash’ announcement I have changed my funding assumptions to:

- Best Case - Flat Cash
- Mid-Range – Flat Cash
- Worst Case - 1.0% reduction.

This reduces the estimated mid-range budget gap in 2022/23 by £1.927m.

- 4.8 In 2022/23 there was an additional £120m funding distribution at Stage 2 of the Budget Bill (announced 27 January 2022) of which the Council’s share was £2.186m. The advice from the Scottish Government at that time was that this funding was non-recurring and for this reason that funding was not built into my projections reported to Council on 9 March 2022. A letter to all Council Leaders from the Cabinet Secretary for Finance and Economy dated 31 May 2022 confirms that

“Reflecting the fact that Local Authorities are key partners in the delivery of the priorities set out by the spending review, the spending review baselines the £120 million added during the 2022-23 Budget Bill process”

On that basis the £2.186m funding is now recurring and the estimated budget

gap has been adjusted accordingly.

4.9 Council Tax Increases

The budget gaps referred to in paragraph 3.1 include an assumption of a 3% increase in Council Tax as historically this has always been built into the Council's long term financial strategy. However setting the Council Tax is subject to a political decision when agreeing the budget as it is a measure available to help close the budget gap. As such I have adjusted the budget gap to remove this assumption and will report on future budget gaps on this basis going forward. This adds an estimated £1.110m to the budget gap in each scenario (£0.370m per 1%).

4.10 Non-Pay Inflation

Inflation is included in future year budget estimates where it is considered necessary to ensure budgets are adjusted to reflect expected increases in costs. The assumption in the budget report on 9 March 2022 was that, in 2023/24, the same level of 2022/23 non-pay inflation was built into the best case and mid-range scenarios with an additional £0.500m general inflation built into the worst case scenario in future years. Exhibit 3 shows how RPI has increased over the past 12 months

Exhibit 3 – Increase in RPI since May 2021



4.11 In their last economic outlook (published March 2022) the Office of Budget Responsibility stated

'We forecast RPI inflation to reach 10.5 per cent in April 2022, and peak at almost 11 per cent in the last quarter of 2022 then to fall back over the next two years'

Based on the projections I am of the opinion it would be prudent to change my assumptions relating to non-pay inflation. My revised assumptions are to apply the same level of non-pay inflation that was applied in the budget report on 9 March 2022 but to apply an additional general inflation of £0.250m in the best case scenario, £0.500m in the mid-range and £0.750m in the worst case scenario.

4.12 It may be that the inflation could rise to a peak and then fall again and this

would alter future year estimates however this is very difficult to predict and the estimates will be kept under review.

4.13 *Bank Interest Rates*

Link (the Council's Treasury Advisors) have recently published their latest interest rate forecast and are forecasting that the Monetary Policy Committee will increase the bank rate at a much faster pace throughout 2022 to try and keep inflation in check. Their current forecast is a 0.25% increase in June (to 1.25%) with further 0.25% increases in each subsequent quarter with the rate peaking at 2% by the end of quarter 1 in 2023.

A sizeable proportion of the Council debt is short term borrowing which, by nature, requires to be re-borrowed regularly and is therefore subject to fluctuations in interest rates. An increasing bank base rate is likely to have an impact on future PWLB rates which is likely to be the source of funding for future capital investment, as well as transferring some short term borrowing into longer term borrowing.

Re-borrowing of current shorter term debt and borrowing to fund the capital programme will be impacted by increased interest rates resulting in an increase in the cost of borrowing which will need to be absorbed by the revenue budget.

The current short term PWLB rates of interest range between 1% and 1.3% depending on the length of loan which compares with assumptions built into the Council budget of 0.85% in 2023/24 and 2024/25.

I have revised these assumptions to rates of 1.4% in 2023/24 and 1.8% in 2024/25 in the best case and mid-range scenario with the worst case scenario being 0.2% higher in each year. This creates cost pressures of:

- Best Case - £0.787m in 2023/24, £1.674m in 2024/25
- Mid-Range - £0.787m in 2023/24, £1.674m in 2024/25
- Worst Case - £1.288m in 2023/24, £2.026m in 2024/25

4.14 *Increasing Utility Costs*

The energy price cap has increased from 1 April 2022, driven by a record rise in global gas prices over the last six months, with wholesale prices quadrupling in the last year. This has been exacerbated by the recent Russian invasion of Ukraine.

Gas

The Scottish Fuel Procurement framework's purchasing strategy is to buy circa 90% of customer gas consumption over a 2½ year period and leave the remaining 10% to float on the day-ahead market, prior to consumption. This strategy means most gas consumption for 2022/2023 has been purchased and is protected, However, even with a low proportion left to purchase on the day ahead markets, the record-breaking prices during these extraordinary

times have had a significant impact on outturn prices for 2022/23. Current estimates are that the Council's (gas costs will increase from £0.846m in 2021/22 to £2.068m in 2022/23 (an increase of 145%).

Electricity

Whilst not as stark as the estimated increase in gas costs there are also material increases in electricity unit prices with current estimates being that the Council's electricity costs will increase from £3.13m in 2021/22 to £4.069m in 2022/23 (an increase of 30%).

These 2022/23 increases will need to be absorbed within the existing 2022/23 budget agreed on 9 March 2022 however it is important that we reflect on these increases when estimating future year cost pressures. In 2023/24 I have used the current estimated 2022/23 cost as a new baseline and assumed utility inflation will revert back to be more in line with CPI so have applied increases of 5.7%, 6.2% and 6.7% in the best case, mid-range and worst case scenarios respectively. However as utility prices are currently very volatile this is an area that will kept under regular review.

On the basis of this I have created a further cost pressure in 2023/24 of £1.737m and in 2024/25 of £1.746m (cumulatively)

Other Cost Pressures

- 4.15 Generally services work on the basis of having to contain any cost pressures within current resources, however, there are cost pressures which are unavoidable and need to be factored into future budget processes. Historically these have been brought forward on an annual basis as 'burdens' when the Council sets its budget. However as this report is updating the estimated future budget gaps I have decided that any new cost pressure should be highlighted now rather than later as part of the budget process.
- 4.16 Since the Council meeting on 9 March 2022 the following changes have been made to the cost pressures in in the mid-range scenario in 2023/24 and beyond.

Service	Cost Pressure	2023/24 (£,000)	2024/25 (£,000)
Finance	Additional cost for software to meet required Payment Card Industry standards for taking card payments by telephone.	15	15
ICT	Estimated increase in ICT license costs due to increase in users and anticipated reduction in public sector discount.	200	200
ICT	Estimated increase in cost of hosting cloud services which will shortly be subject to tendering.	100	200
Roads	In the second half of 2021 there were well documented upward pressures on building	212	212

	material costs and these pressures have been greatly exacerbated since the invasion of Ukraine. Material prices for bitumen in particular are up 30%.		
	Total	527	627

Pay Award Update

- 4.17 There is a mid-range assumption built into the base budget of a 2% pay award in 2022/23 (1.5% best case and 2.5% worst case) however that pay award has still to be agreed. If the pay award is greater than the 2% assumption then this will create a further pressure on the revenue budget in 2023/24 and future years.
- 4.18 In March 2022, COSLA Leaders agreed to make an undifferentiated offer of a 2% uplift to all bargaining groups on the basis of parity for all which has been both a key concern and agreed position for the past number of years. All Unions have rejected this initial offer and negotiations are ongoing.
- 4.19 The COSLA remuneration advisory group, made up of advisors from the Society of Local Authority Chief Executives (SOLACE), The Directors of Finance and the Society of Personnel and Development Scotland (SPDS) has noted the constraints on Local Government funding, with two thirds of Councils having budgeted for a pay increase of 2% or less. The 2% increase is deemed to be affordable, hence why that is the assumption that has been built into the budget.
- 4.20 On 30 May 2022 the COSLA Spokesperson for Resources wrote to the First Minister and Cabinet Secretary for Finance and the Economy on behalf of all 32 Scottish Council Leaders to seek an urgent meeting to discuss the ongoing impact of the rising cost of living on local government employees and to further discuss what support the Scottish Government can provide to ensure a revised pay offer can be made which provides parity across the public sector. In a reply to COSLA's Resources Spokesperson dated 9 June the Cabinet Secretary indicating that she believes it would not be appropriate to meet, as the Scottish Government has never had a seat in local government pay negotiations and any intervention now would undermine that long-held position.
- 4.21 The latest Office for National Statistics (ONS) data shows average weekly earnings, excluding bonuses, rising by 4% (annually), for the three months to February 2022. Within the 'overall' average, total pay growth for the private sector was 6.2% in the three months to February 2022, while for the public sector it was 1.9%.
- 4.22 Every 1% increase in pay over and above the budgeted 2% would add an additional pressure of circa £1.5m. However I have not amended my assumption of a 2% award in the mid-range at the current time. I have however changed my best case assumption to be 2% and worst case to be 4%.

Revised Mid-Range Estimated Budget Gap

4.23 Exhibit 4a sets out the revised cumulative estimated budget gap in the mid-range in 2023/24 and 204/25 and Exhibit 4b summarises the total cumulative budget gaps in all three scenarios.

4.24 *Exhibit 4a – Revised Mid-Range Estimated Budget Gaps (Cumulative)*

	Para Ref	2023/24 £000	2024/25 £000
Budget Gap Post 9 March 2022 Budget	3.1	13,761	18,622
Change to future funding assumption	4.7	(1,927)	(3,854)
Baselining £120m Funding	4.8	(2,186)	(2,186)
Remove 3% Council Tax Assumption	4.9	1,110	2,220
Increase to non-pay inflation	4.11	500	1,000
Impact of Bank Interest Rate	4.13	787	1,674
Increased Utility Costs	4.14	1,737	1,746
Other Cost Pressures	4.15	527	627
Revised Budget Gap		14,309	19,849

Exhibit 4b – Estimated Budget Gaps (Cumulative) – Scenario Analysis

Budget Gap	2023/24 £000	2024/25 £000
Best Case	13,636	18,709
Mid-Range	14,309	19,849
Worst Case	22,164	34,724

Summary of General Fund Reserves

4.25 A key aspect of the Council's financial position is a consideration of the relevant reserve balances. The Council's Reserves Policy states that the core "Prudential" Reserve be maintained at a level of 2% of net expenditure (excluding requisitions). This equates to £3.123m for 2022/23. Exhibit 5 summarises the Council's reserve position as at 31 March 2022 (based on the unaudited accounts).

4.26 *Exhibit 5 – General Fund Reserves at 31 March 2022 (unaudited accounts)*

	£,000	£,000
Prudential Reserve	3,123	
Free Reserves	372	
Total Unearmarked Reserves		3,495
Change Fund	1,257	
General 'Free' COVID Funds (ref para 4.32)	1,244	
Committed General COVID Funds for 2022/23 Budget (ref para 4.32)	2,058	
COVID Specific Funds	3,378	
Budget Commitments	1,219	
Young Person's Guarantee	1,018	
Legal/HR Commitments	210	

Historic Abuse Cases	150	
Scottish Welfare Fund	129	
Other (under 100k)	861	
Total Earmarked Reserves		11,524
Total Reserves		15,019

- 4.27 Exhibit 5 shows that, subject to post audit adjustments, the Council only has £0.372m in free reserves over and above the prudential target. The remaining reserves are earmarked for specific purposes which means there is limited scope to fund any transformation programmes from existing reserves.

2023/24 Budget Process

- 4.28 Given the scale of the financial challenge facing the Council in 2023/24 and future years, it is important that immediate progress is made to identify saving options with momentum on this maintained between now and setting the budget in March 2023. The Senior Leadership Team (SLT) held a finance workshop on 26 April 2022 to commence the process with a follow up meeting held on 31 May to further discuss emerging options. To support this process the SLT has established monthly meetings to develop and progress saving options which will be presented to members for their consideration at an appropriate time.

COVID Funding Update

- 4.29 During 2021/22 officers continued to monitor the financial impact of COVID on the Council's revenue position and reported on this through budget control reports taken to Committees and full Council. £4.488m of general COVID funding was made available in 2021/22 which was added to the £1.972m which had been carried forward from 2020/21.
- 4.30 During 2021/22 the Council exercised the Loans Fund Principal Repayment Holiday and Use of Capital Receipts financial flexibilities approved by the UK Government and Scottish Government to help councils respond to the financial pressures faced by local authorities as a result of the COVID pandemic. This will be formally reported to Council in August 2022 when the Council's draft 2021/22 financial statements are presented.
- 4.31 The Loans Fund Principal Repayment Holiday allows the Council to take a loans fund payment holiday in 2021/22 on the condition the amount not repaid in year would be fully paid over a 20 year period. The in year principal payment would have been £1.673m which the Council would have paid using in year capital receipts. £0.362m of this was used to fund a shortfall in capital receipts during 2021/22 which left a balance of £1.311m of capital receipts. Exercising the Use of Capital Receipts financial flexibility means this £1.311m can be used to fund COVID cost pressures. Exhibit 6 summarises the current position in relation to COVID funds.

- 4.32 *Exhibit 6 – General COVID Funds as at 31 March 2022*

	£,000	£,000
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2020/21 COVID Funding Carried Forward	1,972	
2021/22 COVID Funding	4,488	
Financial Flexibilities	1,311	
Total Available COVID Funding in 2021/22		7,771
2021/22 COVID Spend	(4,469)	
Total Estimated COVID Funding to Carry Forward into 2022/23		3,302
Estimated 2022/23 COVID Expenditure	2,058	
Available General COVID Funding		1,244

4.33 In February 2022 the Scottish Government announced an £80m Local Authority COVID Economic Recovery (LACER) Fund. The Council's share of this is £1.458m. The fund provided via the General Revenue Grant and Scottish Government expectations are that it will be fully utilised during 2022/23. The Scottish Government proposed the following principles of spend to guide how the fund should be used by local authorities:

- Interventions that support local economic recovery and contribute to businesses being able to move from surviving the period of trading restrictions towards recovery, growth, adaptation and building resilience.
- Projects that can rebuild consumer confidence and stimulate demand and economic activity in their specific contexts.
- To support the low-income households that are disproportionately impacted by the pandemic and the current cost of living crisis, to become more economically active.

4.34 This funding has not been included in the general COVID funding table above as the proposed principles means there are restrictions on use. Exhibit 7 sets out the expenditure agreed at the Council budget meeting on 9 March 2022 which is to be funded by LACER.

4.35 *Exhibit 7 – Expenditure to be funded by LACER*

	£,000
Four year modern apprenticeship scheme (£250k per annum)	250
Cost of Living Crisis Fund	400
Double School Clothing Grant	774
COVID Compliance Officers	101
Total	1,525*

*£1.458m of this will be funded by the LACER fund with the balance of £0.067m funded from general COVID funding – this has been included in the table at Exhibit 6.

4.36 There is still to be a decision made on the use of the £0.400m cost of living crisis fund highlighted in Exhibit 7.

Other Issues

4.37 This section sets out other areas which impact on the Council's revenue budget which members may wish to consider when considering options to

balance the budget. No decisions on these items are required at the current time, they are simply provided for information.

4.38 *Health and Social Care Partnership*

The Council, at the budget meeting on 9 March 2022, agreed an HSCP requisition of £81.4m (subsequently increased to £81.8m to reflect the final confirmation by the Scottish Government of the allocation of funding commitment). There is a working assumption that the future allocation to the HSCP is on the basis of 'flat cash' plus the appropriate share of the Health & Social Care funding commitments. However this is only an assumption and the HSCP requisition will be a matter for Council to consider as part of the budget process. The Council should also seek ongoing engagement with the HSCP on how the funds available to both the Council and the HSCP are best targeted at delivering outcomes for the people of West Dunbartonshire.

4.39 *Residential Care Costs*

At the 9 March 2022 Budget Setting Council meeting the Council agreed to a budget assumption to amend the split of incurred costs for residential care from a 50%/50% split between the HSCP and Education to a 77% HSCP/23% Education split. The motion asked officers to carry out an evaluation and make a recommendation to a future Council on the division of this budget. That evaluation is ongoing and it is hoped to bring a report back to Council in August to present its conclusions. If the report concludes a split materially different from the assumed 77%/23% split then this will affect the future budget gap.

4.40 *West Dunbartonshire Leisure Trust (WDLT)*

The Council provides a management fee to WDLT which is subject to approval as part of the annual budget setting process. The 2022/23 fee was £4.16m. Since the Trust was founded, the Council has underwritten uplifts in employee costs and increases in utility costs. The Trust is bound under the terms of its agreement to honour Council terms and conditions for employees and also any nationally agreed pay increases for the local government workforce. However, the SLA states the Trust will be responsible for all revenue expenditure relating to the operation of the properties and delivery of the services unless it is detailed in this Services Specification as being the responsibility of the Council. Therefore there is scope to increase the management fee and/or no longer meet the payment of utility charges.

4.41 *Capital Programme*

The Council receives a general capital grant from the Scottish Government each year (approximately £6m). Any spend above this level, not funded from other grants is funded through borrowing. Capital expenditure funded from borrowing results in revenue loan charges ongoing until the borrowing is fully repaid. Therefore, any reduction in the capital programme will result in revenue savings over a longer period of time (depending on the type of spend,

this could be over 5 years or 60 years).

- 4.42 The Council's current capital programme (as agreed by Council on 9 March 2022) has total expenditure of £453.8m of which £178.2m relates to prior years (including 2021/22) and is already spent. This leaves £275.6m of planned capital expenditure over the nine year period 2022/23 and 2030/31. Given the current rates of inflation it is likely that this projected planned expenditure will increase.
- 4.43 Based on current assumptions about levels of future capital grant funding, matched funding and capital receipts this will require to be funded by at least £166.7m of prudential borrowing. As per paragraph 4.13 rises in interest rates are impacting the affordability of capital programmes due to the cost of borrowing.

Officers will review the current capital programme to identify options for reducing future capital expenditure, and the subsequent impact on the revenue budget, and bring forward a report to members at a later date. This review will consider factors such as:

- legal and health and safety obligations
- impact on service delivery
- affordability
- impact on the value and life of the assets
- potential for increased repair costs if ageing assets are not replaced.

4.44 *Council Tax*

As per paragraph 4.9 the estimated budget gap makes no assumptions over future Council Tax increases. This will be a matter for Council to decide however, by means of illustration, a 3% increase would generate approximately £1.110m in revenue.

4.45 *Service Concession Financial Flexibility*

The Resource Spending Review agreed to the service concession financial flexibility to model debt over the life of the asset rather than the life of the contract. The letter from the Cabinet Secretary to Council Leaders says

I am willing to accede to the request to recognise principal debt repayments over the asset life and for this approach to be applied retrospectively. I will also agree that this may apply to the grant funded element of the principal debt repayments. . This flexibility will only apply to existing service concessions and each local authority will be responsible for fully evaluating any change in method and making appropriate financial provision. The decision for making any change must be taken by the Council, that is, it may not be delegated.

It is too early to say what the implications of this are for the Council. I will engage with our Treasury Advisors on this and update Members soon as possible.

5. PEOPLE IMPLICATIONS

- 5.1 None directly from this report but there is a strong link between HR and budgets.

6. FINANCIAL AND PROCUREMENT IMPLICATIONS

- 6.1 Sets out the estimated revenue budget gaps in 2023/24 and 2024/25. There are no direct procurement implications arising from this report.

7. RISK ANALYSIS

- 7.1 None directly from this report but any proposals to address the estimated budget gap will need to consider risk.

8. EQUALITIES IMPACT ASSESSMENT (EIA)

- 8.1 None directly from this report but any proposals to address the estimated budget gap will need to consider equality issues.

9. CONSULTATION

- 9.1 The views of all Chief Officers have been requested on this report and feedback incorporated herein.

10. STRATEGIC ASSESSMENT

- 10.1 Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the 5 strategic priorities of the Council's Strategic Plan.
- 10.2 The General Services revenue budget contributes to all categories by providing funding in specific areas to help the Council achieve and develop these priorities.

Laurence Slavin
Chief Officer - Resources
Date: 22 June 2022

Person to Contact: Laurence Slavin, Chief Officer - Resources

E-mail: laurence.slavin@west-dunbarton.gov.uk

Appendices

Appendix 1 – Impact of 2022/23 budget decisions on estimated future budget gaps

Background Papers

Budget Report to Council - 9 March 2022

Appendix 1 – Impact of 2022/23 budget decisions on estimated future budget gaps

	2023/24	2024/25
9 March Budget Report Estimated Mid-Range Gap	13,787	18,654
9 March 2023 Council Decisions		
Review of HSCP/Education Residential Care Costs	-1,365	-1,365
Additional Committee Resource	30	30
Apprentice Programme	250	250
Additional Environmental Health Resource	101	101
Double School Clothing Grant	774	774
HSCP Funding	61	61
Recurring Savings Options Taken	-63	-63
Freezing Taxi License Fee	9	9
Loans Fund Cost of New Capital Projects	175	173
Updated Estimated Mid-Range Budget Gap	13,759	18,624
Rounding Adjustment	2	-2
Estimates Book Budget Gap	13,761	18,622