

To: Finance, Resources and Customer Services Policy Board

On: 15 June 2022

Report by: Director of Finance & Resources

Heading: Revenue Budget Update 2022/23

1. Summary

- 1.1. On 3 March 2022, the Council set its revenue budget for 2022/23. On that day, the Band D Council Tax level was set for 2022/23 and a Budget Motion was approved. This report provides Members with an update to the Revenue Budget 2022/23 following these additional decisions.
- 1.2. Appendix 1 outlines the total in-year approved Revenue Budget 2022/23 for each service by cost type.

2. Recommendations

- 2.1 Members are asked to note the report, which reflects the impact of decisions taken by the Council on 3 March 2022.

3. Revenue Budget 2022/23: Council Tax

- 3.1 At its meeting on 3 March 2022, the Council increased Council Tax for 2022/23 by 3%. The effect of this on all Council Tax bands is as follows:

Band	Council Tax Charge 2022/23
A	£903.25
B	£1,053.80
C	£1,204.34

Band	Council Tax Charge 2022/23
E	£1,780.16
F	£2,201.68
G	£2,653.31

D	£1,354.88	H	£3,319.46
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4. Revenue Budget 2022/23: Budget Motion

- 4.1 A number of initiatives were outlined in the Budget Motion on 3 March 2022, which amounted to an additional £5.687m being planned for financial year 2022/23. Of this, £0.055m is recurring spend and £5.632m is non-recurring spend, as follows:

Description	Budget 2022/23 £000
Recurring Costs	
Borrowing costs on capital investment in artificial playing surfaces and community halls	55
Non-recurring Costs	
Fairer Renfrewshire Programme	
Top-up funding for Discretionary Housing Payments (DHP)	300
Top-up funding to the Scottish Welfare Fund (SWF)	500
Extend the funding provided to households in 2021/22 to tackle financial insecurity and hardship	270
Additional funding re Children and young people's mental health and well-being, supplementing £0.250m set aside in 2021/22	100
Unallocated; to be outlined in a future Fairer Renfrewshire report	3,812
Pilot enforcement service over 12 months to tackle fly-tipping across Renfrewshire, utilising CCTV technology and improved links to SEPA / Police Scotland*	450
Replenish the Cultural Heritage & Events Fund (CHEF) in 2022/23 to continue to support our local cultural and heritage organisations**	200
Total	5,687
Funded by:	
One-off use of reserves from Social Renewal Fund	1,000
One-off use of reserves from Unearmarked balances*	450
One-off use of reserves from COVID-19 Recovery Fund**	200
One-off settlement funding from Scottish Government	3,982
Council Tax receipts	55
Total	5,687

- 4.2 On 2 March 2022, the Scottish Government released Finance Circular 1/2022, which included details of previously undistributed settlement funding for Renfrewshire Council of £13.866m.
- 4.3 The following table was presented as Table 6 in the report to Council on 3 March 2022 with draft figures before the above decisions were taken. It is now updated here to reflect the impact of the use of reserves and the additional planned expenditure.

Budget Overview 2022/23	Draft Budget 3 March £000	Approved Budget 3 March £000	Movement £000
Confirmed Government Grant	365,154	379,020	13,866
Council Tax Income	97,852	100,788	2,936
Council Tax / Community Charge Arrears	400	400	0
Total Income	463,406	480,208	16,802
Less: Estimated Spending need	(466,287)	(480,208)	(13,921)
Recurring Budget (Deficit) / Surplus	(2,881)	0	2,881
Less: Estimated Spending need (non-recurring)	0	(5,632)	(5,632)
One-off Revenue allocation	3,982	3,982	0
One-off use of Reserves	0	1,650	1,650
In-Year Budget Surplus	1,101	0	(1,101)

5. Resource Allocations

- 5.1 Appendix 1 attached summarises the provisional resource allocation for each service. This is the In-Year budget position and includes the total spending needs, both recurring and non-recurring, outlined above. Resource allocations are subject to amendment during the financial year, to reflect allocation to services of inflationary budgets held at the outset within Miscellaneous Services.

Implications of the Report

1. **Financial** - The report and appendix provide background information on the 2022/23 budget, identifying an in-year break-even position, after the application of one-off funding and use of reserves.
2. **HR & Organisational Development** – none arising from this report.
3. **Community/Council Planning** – none arising from this report.
4. **Legal** – none arising from this report.
5. **Property/Assets** - none arising from this report.
6. **Information Technology** - none arising from this report.
7. **Equality & Human Rights** - none arising from this report.
8. **Health & Safety** - none arising from this report.

9. **Procurement** – none arising from this report.
10. **Risk** – none arising from this report.
11. **Privacy Impact** - none arising from this report.
12. **Cosla Policy Position** – none arising from this report.
13. **Climate Risk** – none arising from this report.

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