

1. INTRODUCTION TO THE 2023/24 REVENUE BUDGET

- 1.1 Like many other authorities, the Council continues to face considerable financial challenges from the economic turbulence, including high inflation and interest rates. As well as increasing demand for social care, there also continues to be questions over how much some income budgets will fully recover to pre-pandemic levels.
- 1.2 Unlike many other councils, low levels of reserves and low council tax have made the Council's financial position more challenging when balancing increasing demographic pressures with other service demands.
- 1.3 This appendix sets out the proposed revenue budget for 2023/24. It takes account of the financial settlement for Local Government which was announced on 19 December 2022.

Corporate Priorities

- 1.4 The Council's Corporate Plan for the period 2021-2026, "Building a borough of opportunity and innovation" sets out our overarching strategy and priorities. The Plan sets out the Council's objectives, and the specific goals to be achieved in support of those objectives, over the 2021-26 period.
- 1.5 Our Medium-Term Financial Strategy, and the underpinning Medium Term Financial Plan, are aligned with the priorities set out in the Corporate Plan. The Strategy provides a framework for prioritising resources and taking the difficult budgeting decisions necessary due to the significant uncertainty around funding and the economic environment.
- 1.6 When the Corporate Plan was agreed in November 2021, we agreed to review it after a year. This process is currently under way and will be informed by the changes in the external context, as well as the Council's internal financial position. The review will not change the overarching objectives and priorities of the Council but will reflect the increased pressures on Council finances and the resourcing decisions being considered as part of budget setting. New evidence from the 2022 Residents Survey, 2021 Census and the inequalities project, plus progress and performance against the Corporate Plan goals will also be considered.
- 1.7 The rises in cost of living are putting financial pressure on both our residents, and the Council, and risk driving rises in inequalities within the borough and increasing demand on services. The Council is responding by working with partners to deliver support to mitigate the impacts of cost of living rises. (For more information see our [Here to Help campaign](#).) The more difficult economic climate increases the importance of strengthening our approach to prevention, both to improve outcomes for our residents, and to reduce demand on high cost, high threshold services. Our response to these pressures will be reflected within the Corporate Plan refresh, as well as in the Medium-Term Financial Strategy and Plan.

- 1.8 The Corporate Plan refresh and budget-setting processes are being taken forward in parallel, to ensure that the 2023/24 budget and refreshed Corporate Plan are fully aligned, and together form the framework for planning and decision-making going forward.

Figure 1: Corporate Plan Overview



Financial Climate

- 1.9 Over recent years all local authorities have faced significant spending reductions as part of government efforts to reduce the national budget deficit. It looks likely that this approach will continue. At the same time pressure on core service delivery has increased, particularly in Children's Services and Adult Social Care, as well as housing and homeless services.
- 1.10 Inflation and interest rates are also high which adds further pressure to the finances. Inflation increases the cost of services and increases staff expectations of pay increases. High interest means the cost of borrowing to fund capital schemes increases.
- 1.11 In addition to this, whilst the impact of the pandemic has diminished for some in everyday life, the impact on public services continues. For example, there continue to be pressures in adult social care nursing and residential costs as

hospitals look to protect capacity going through the winter period. Parking income remains under pressure as changing working patterns have resulted in a lower take up of season tickets.

- 1.12 Over recent years all councils have adopted different approaches to address their budget gaps. This has included outsourcing key services and entering service delivery partnerships with other councils, as well as looking at other forms of sustainable income through regeneration activities and a greater focus on commercial activity. Each council, including RBWM, will have looked to consider the most appropriate package of responses when considering their own local circumstances.

RBWM Financial Context

- 1.13 The Council is on the face of it better placed than some authorities to meet the financial challenges that it faces.
- Relatively low levels of deprivation mean that it does not have the same level of demand for Adult Social Care and Children's Services that some councils have experienced although this does mean that small changes in client numbers can make relatively large differences to budgets.
 - Significant capital assets have enabled it to continue to fund its capital programme at a time when government support for capital schemes has diminished.
 - Lower reliance on Government Grant also meant that the impact of spending reductions was less than in some other councils, noting the corollary of the increased importance of Council Tax, compared to others.
 - A focus on developing other income streams using both the Council's asset base and regeneration activities which, unlike many councils, has not left the authority overexposed to fluctuations in market conditions.
- 1.14 The Council has still had to make significant savings. It has also been able to protect local non-statutory services to a greater extent than other councils through some of the actions that it took including sharing services with other councils and changing delivery models.
- 1.15 In more recent years the Council has also embarked on significant investment in regenerating the borough which will in the medium to long term provide significant financial benefits overall which are important when considering longer term financial sustainability.
- 1.16 The Council has several significant risks that need to be considered as part of its budget and medium-term financial plans and any potential mitigations identified, where possible.
- **Council Reserves are under considerable pressure.** Whilst reserves were strengthened in 2021/22 for 2022/23 they remain low. Reserves should only be used to smooth and mitigate short term impacts as they are one-off sources of funding so should never be relied upon in lieu of a

financially sustainable budget, but they can be used to manage short-term risks whilst longer-term, often transformative, solutions are put in place.

- **The Pension fund deficit** means that a growing share of Council funding is required to cover pension deficits in the future before budget is allocated to services. This is an issue for all local authorities.
- **High inflation.** The cost of goods and services is increasing due to high inflation. Staff will expect salary increases to help with the increased cost of living.
- **Higher interest rates on borrowing.** An increasing share of the Council's budget is required to service debt before money can be spent on day-to-day services. This risk has become more acute this financial year with the rise in interest rates. Getting the balance right between ensuring that sufficient money is spent on longer term capital projects to generate sustainable income or to reduce ongoing pressures is an important part of the consideration that the Council needs to make when determining how to utilise its resources.
- **Maintaining a low level of council tax,** means that the Council has missed out on additional revenue from raising council tax in prior years. It also means that any future increases will generate less as they start from a lower base. National policy on council tax capping has also meant that our ability to increase our funding has been difficult, which is particularly pertinent given a significant proportion (approximately 80%) of our funding comes from council tax that we collect.
- **Growing pressures around Children and Adult Services and other demand led services** have been widening the budget gap further.

Provisional local government finance settlement

1.17 On 19 December 2022 the Department for Levelling Up, Housing and Communities released the provisional local government settlement for 2023/24. This is for one year only and is based on the Spending Review 2021 funding levels, updated for the 2022 Autumn Statement announcements.

1.18 In respect of the main grant funding streams the headline positions are:

Table 1: Funding announced in the provisional settlement

Grant	Assumed in draft budget £m	Provisional settlement £m	Change £m
Social Care Grant	3.725	6.190	2.465
Lower Tier Services Grant	0.192	0	(0.192)
Market sustainability & fair cost of care	0.322	1.116	0.794
Services Grant	0.500	0.494	(0.006)
Revenue support grant	0.002	0.114	0.112
New Homes Bonus	0.000	0.573	0.573
Council Tax Support Grant	0.094	0.000	(0.094)
Independent Living fund	0.113	0.000	(0.113)
TOTAL	4.948	8.487	3.539

- 1.19 The settlement also announced £0.316m of hospital Discharge Funding. However, this is ringfenced for new investment in Adult Social Care and is therefore not included in the table above.
- 1.20 At this stage the Public Health grant is yet to be confirmed and so the budget assumes this remains unchanged.
- 1.21 As a result of the extra £3.539 million grant funding, and the public consultation on the budget (see Appendix 7), there have been a number of changes from the draft budget to the final budget. These are outlined in **Annex H** to this appendix. These changes have also been incorporated in other tables and annexes throughout this report.

2. PROPOSED REVENUE BUDGET 2023/24

- 2.1 The proposed revenue budget is set out in the table below, with more detail on service budgets provided in Annex B.

Table 2: Revenue budget

	22/23 Budget £000	Inflation £000	Savings £000	Growth £000	Other £000	23/24 Budget £000
Chief Executive	231	13	(2)	20	0	262
Adults & Housing	39,820	1,962	(4,397)	3,949	2	41,335
Children's Services	26,798	1,417	(3,081)	2,992	(244)	27,882
GLS&PH	4,161	134	(420)	386	0	4,261
Place	13,326	(53)	(1,903)	2,760	(1,272)	12,859
Resources	5,563	406	(991)	276	181	5,434
Total services	89,898	3,879	(10,794)	10,383	(1,333)	92,033
Central budgets	13,447	0	(129)	175	2,549	16,042
Total net budget	103,346	3,879	(10,923)	10,558	1,216	108,075

Funding	(103,346)	0	0	0	(4,729)	(108,075)
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Budget gap	0	0
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Budget Growth

2.2 Budget growth in 2023/24 is driven by the following factors:

- Increasing demand and complexity for both Adults and Children's social care.
- High inflation and interest costs increasing pressures on all our partners and suppliers.
- Continuing impact of the pandemic on behaviour, especially in respect of parking services.
- External changes beyond the Council's control, such as changes to grant allocations and additional responsibilities through legislation change.

2.3 The table below summarises the main cost pressures that exceed £0.250m. Further detail is provided in **Annex C**.

Table 3: Service Department Budget Growth above £0.250m

Directorate / Growth Description	£m
Adults & Housing	
Nursing placements	2.567
Residential placements	0.277
Block contracts	0.313
Client contributions to care	0.418
Items less than £0.250m	0.374

Directorate / Growth Description	£m
Sub-total	3.949
Children's Services	
Children in care costs	0.694
Home to school transport	0.352
Unaccompanied asylum-seeking children	0.703
External legal services	0.300
Invest to save: Intensive Support Scheme	0.448
Items less than £0.250m	0.495
Sub-total	2.992
Governance, Law, Strategy & Public Health	
Items less than £0.250m	0.386
Sub-total	0.386
Place	
Tree maintenance	0.454
Parking income season tickets	0.250
Items less than £0.250m	2.056
Sub-total	2.760
Resources	
Items less than £0.250m	0.276
Sub-total	0.276
Other growth	0.195
Total Growth	10.558

Budget Savings

2.4 The table below summarises the main savings that exceed £0.250m. Further detail is provided in **Annex D**.

Table 4: Service Department Budget Savings above £0.250m

Directorate / Saving Description	£m
Adults & Housing	
Reablement for all	(0.300)
Right-sizing care with wider support	(0.250)
Promote independence	(0.250)
Charging recipients of Adult Social Care	(0.350)
Review of partner contributions for support	(0.250)
Line by line budget review	(0.409)
Review policies for access to care	(0.670)
Review Optalis agency use and establishment	(0.600)
Items less than £0.125m	(1.318)
Sub-total	(4.397)
Children's Services	
Children in care costs	(0.694)

Appendix 1

Directorate / Saving Description	£m
Children in care placement review	(0.375)
Reduction in reliance on external legal services	(0.300)
Unaccompanied Asylum Seeker Children	(0.500)
Impact of SEND best value review	(0.250)
Items less than £0.250m	(0.962)
Sub-total	(3.081)
Governance, Law, Strategy & Public Health	
Items less than £0.250m	(0.420)
Sub-total	(0.420)
Place	
Line by line review of budget	(0.366)
Public transport subsidies	(0.350)
Transformation programme	(0.250)
Items less than £0.250m	(0.937)
Sub-total	(1.903)
Resources	
Line by line review of budget	(0.275)
Items less than £0.250m	(0.716)
Sub-total	(0.991)
Other savings	(0.131)
Total Savings	(10.923)

Council Tax

- 2.5 Approximately 80% of funding for the Council is from Council Tax paid by residents.
- 2.6 In November 2022, Cabinet set the Council Tax Base at 70,250.20 properties, an increase of 513.88 (0.74%) over the 2022/23 base. The Council is projecting a collection rate of 99.5%.
- 2.7 The overall Council Tax Requirement has been calculated at £87.222m for the 2023/24 financial year.
- 2.8 This gives rise to a Band D charge for 2023/24 at £1,223.11, which equates to an increase of £58.12 or 4.99%. the charge can be broken down as follows:
- £1,060.73 General Band D Charge, an increase of 2.99%.
 - £162.38 Adult Social Care Precept, an increase of 2%.
- 2.9 The Council projects that there will be a deficit of £1.989m on the Council Tax Collection Fund in 2022/23 to be distributed to the major precepting bodies. The share for the Royal Borough is £1.580m and this has been taken into account within the budget for 2023/24.

Special Expenses

- 2.10 Windsor and Maidenhead towns are not covered by parish councils and where the Council delivers services specific to these areas this is charged as a Special Expense. **Annex E** details these.

Service Income

- 2.11 The Council provides a wide range of services and the ability to charge for some of these services is a key funding source to support the cost of providing the service.
- 2.12 Some fees and charges are statutory, such as planning fees which are set nationally. Others, such as Adult Social Care, the Council has little discretion over and increases are determined by factors such as the pensions triple lock or increases in welfare benefits. Similarly, rental income from Temporary Accommodation is largely dependent on changes to the Local Housing Allowance set by the DWP.
- 2.13 Other charges are discretionary, and the Council can choose to set the level. Where this is the case, the following principles have been used:
- **Charges should be broadly in line with other neighbouring councils.** Where possible, benchmarking has been completed to ensure this is the case.
 - **Charges should reflect cost increases incurred by the Council.**
 - **Charges should recognise demand for the service.** In some cases, increasing charges can have a negative impact on overall income.
- 2.14 This year inflation is much higher than it has been in recent years. This feeds through to the Council charges when considering the second principle in the paragraph above. In December 2022 the Consumer Price Index was 10.7% and the Retail Price Index was 14.0%.
- 2.15 Table 5 details the Council's significant estimated fees and charges income streams for 2023/24. Note that the figures in the table increase savings and growth where relevant. Appendix 2 details the full list of proposed fees & charges for 2023/24.

Table 5: Fees & charges budgeted income for 2023/24

	22/23 Budget £000	23/24 Draft Budget £000	Budget change %
Parking Services	(10,272)	(11,087)	7.93%
Adult Social Care	(10,450)	(10,914)	4.44%
Property services	(4,342)	(4,469)	2.92%
Planning services	(2,111)	(2,753)	30.39%
Highways	(1,465)	(1,679)	14.63%
Housing	(1,253)	(1,290)	2.99%
Waste & Highways Environmental	(1,102)	(1,208)	9.66%

Schools Budget

- 2.16 The Dedicated Schools Grant is made up of four blocks of funding: Schools, High Needs, Early Years and the Central School Services block.
- 2.17 The provisional settlement for 2023/24 (including Academy Schools) is £152.201m, an increase of £11.035m when compared to the 2022/23 final settlement. **Annex F** provides more detail about the Dedicated Schools Grant allocations and associated reserves levels.

Reserves and Contingency

- 2.18 The Council faces considerable risks that can have a potentially significant and immediate impact on its finances. Given the level of financial uncertainty and current service pressures, there is clearly a risk that the current budget may prove difficult to deliver without careful management of resources.
- 2.19 The Council holds a contingency within the base budget to mitigate against low risk / high likelihood events. The value of the Contingency held within the base budget is £2.380m.
- 2.20 The Council also holds reserves to mitigate against high risk / low likelihood events, including both specific earmarked reserves to smooth out the impact of some known or expected events as well as a general reserve to deal with unexpected financial shocks.
- 2.21 For all councils, reserves should be there to mitigate and smooth out the impact of financial shocks in the short term given they are one-off sources of funding and sustainable savings would always need to be found to address ongoing levels of activity.
- 2.22 Two types of reserve are held:
- General Reserves – which are unringfenced. The minimum level of these are set by the Chief Finance (section 151) Officer annually reflecting the forthcoming risks. For 2023/24, £7.9m has been deemed to be the minimum level.
 - Earmarked Reserves – specific reserves that have been set aside for a particular purpose, for example to fund the deficit on the collection fund or to ringfence unspent Public Health monies for future years. There are no minimum or maximum limits on the level of earmarked reserves held, although the balance between holding a reserve and spending the funds on service provision must be considered.
- 2.23 The projected value of General Reserves at 31 March 2023 is £10.082m.

3. S151 OFFICER'S STATEMENT ON THE ROBUSTNESS OF THE ESTIMATES AND THE ADEQUACY OF THE RESERVES

- 3.1 The provisions of the Local Government Finance Act 1992 (LGFA 1992) set out what the Council has to base its budget calculations upon and require the Council to set a balanced budget with regard to the advice of its Chief Finance Officer (Section 151 Officer).
- 3.2 The provisions of section 25, Local Government Act 2003 require that, when the Council is making the calculation of its budget requirement, it must have regard to the report of the Chief Finance Officer (Section 151 Officer) as to the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves. It is essential, as a matter of prudence that the financial position continues to be closely monitored.
- 3.3 Section 26 of the same Act places an onus on the Chief Finance Officer (Section 151 Officer) to ensure the Council has established a minimum level of reserves to be retained to cover any unforeseen demands that could not be reasonably defined within finalising the proposed budget.
- 3.4 Members must satisfy themselves that sufficient mechanisms are in place to ensure both that savings are delivered as agreed and that new expenditure is contained within available resources.

Robustness of financial estimates

- 3.5 The budget is set in a period of considerable economic uncertainty. Estimates are based on the most current information available, but it is important that the Council is aware of the significant risks it faces in terms of central government funding and business rates in the medium-term, especially given the Business Rate revaluation that is currently taking place, ready for the start of 2023/24.
- 3.6 The ongoing impact and consequences of how services have been impacted by the pandemic and subsequent recovery activity, along with volatility in inflation and interest rates has made it even harder to plan with a high degree of certainty.
- 3.7 Every attempt has been made to identify all the pressures that will impact on the 2023/24 budget including consideration of previous years' estimates and outturn positions as well as activity in 2022/23. A thorough review has taken place of existing Council spending that takes into account:
- Current spending and service activity levels and predicted changes in these over the medium term
 - The approved Corporate Plan and the necessary resources to deliver our priorities
 - Pressures on the delivery of income targets and an understanding of the causes of variation.

- The ability to generate / collect income particularly in a period of uncertainty.
 - An understanding of the overall volatility within the system.
- 3.8 Given the level of savings identified the Council needs to assure itself that there are robust plans and processes to deliver and report on the delivery of savings during 2023/24.
- 3.9 Budget monitoring reports track and monitor the delivery of savings proposals. Appropriate actions taken to mitigate any delivery issues are monitored through this process.
- 3.10 During 2022/23 we invested in our finance business partnering capacity and have focussed on ensuring that there are greater links between activity and financial implications, to be able to identify as early as possible any variations between expected and actual spend. Early indications of any variations allows sufficient time to take appropriate mitigating actions.
- 3.11 Throughout the budget report key financial risks have been highlighted, but the most significant for 2023/24 can be summarised as follows, with the mitigations and judgments made within the estimates.
- The risk of economic impacts of inflation – inflation has been included in budgets at a detailed contract level, where known, or where it is yet to be agreed at an average inflation level.
 - Interest rates on borrowing – interest costs have been estimated utilising our Treasury Advisors, Arlington Close, and our own professional judgement.
 - Demographic and other service pressures in demand led services – budgets have been set with regard to current activity levels and, where feasible to do so, future estimates of demand. Volatility is to be expected in many budgets and this is a consideration when determining the contingency budget.
- 3.12 **The Chief Finance Officer (Section 151 Officer) considers the estimates in 2023/24 to be robust subject to the risks set out in this report.**
- Adequacy of reserves**
- 3.13 In comparison to other unitary councils, the level of reserves held by RBWM remains low although the position has improved since the previous year's budget and over the last few years. The Council's general reserves at 31 March 2023 are forecast to equate to 9% of net expenditure. An optimum level of reserves would generally be closer to between 10-15% of net expenditure depending on the risks that the council identifies (so somewhere between £11m - £16m)
- 3.14 The Revenue Budget contains a contingency sum of £2.380m to deal with any in-year matters that cannot be funded in any other way. Part of our longer-term

financial sustainability strategy is that if any of this amount is not required in-year, this can be set aside at the end of the financial year to move the Council closer to its optimum general reserve levels.

- 3.15 One area of risk is that there is currently a deficit brought forward on the Dedicated Schools Grant into 2022/23 of £2.047m though this is forecast to reduce to £1.850m in 2023/24. Although a recovery plan is in place, there remains significant pressure in the High Needs block. The Council works closely with Schools through the Schools Forum as a joint approach to managing education resources. There exists a statutory override of accounting treatment for all councils that mean this deficit does not have to be accounted for within revenue budgets during the budget period.
- 3.16 Other risks that the Council may face in the medium term that have been considered in forming the overall judgement include:
- the robustness of the budget estimates including assessment of the impact of demographic growth;
 - levels of debt and an assessment of its recoverability;
 - the Pension Fund deficit; (noting that the results of the Triennial Review have been included for 2023/24)
 - the current position of Council partners and contractors;
 - the ongoing impact of the recovery of income post pandemic;
 - The impact of the cost of living crisis on our residents, businesses and the council
 - potential natural or other disasters that may impact on our local residents and businesses;
 - infrastructure failure;
 - inflation and interest rates volatility; and
 - Adult Social Care reforms, though these are now delayed until 2025.
- 3.17 **Given the projected levels of reserves, the Chief Finance Officer (Section 151 Officer) considers the levels of reserves are adequate to cover unforeseen demands but that it is imperative that the Council continues its strategy to increase reserves over the short to medium term.**
- 3.18 The Chief Finance Officer (Section 151 Officer) will need to monitor the above position very closely to ensure that the Council still has sufficient funding to meet its statutory commitments. If this is not the case, then this would result in the Chief Finance Officer (Section 151 Officer) issuing a Section 114 notice.

4. MEDIUM TERM FINANCIAL PLAN

- 4.1 **Annex A** details the updated Medium Term Financial Plan. This assumes Council Tax is increased by the referendum limit and the Adult Social Care Precept is also added in each subsequent year. Table 6 details the estimated budget gap.

Table 6: Medium term Financial Plan Budget Gap

	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
Budget gap	0	2.618	6.610	0.782	0.148

Sensitivity analysis

- 4.2 Each 1% of Council Tax raises £0.831m in 2023/24. Due to compounding, the funding raised by a percentage increase in future years raises more. Conversely, if Council Tax is not increased future percentage increases raise fewer funds than had they been so.
- 4.3 Each 1% of pay, including staff in Optalis and AfC, costs £0.514m in 2023/24.

5. CLOSING THE FUTURE BUDGET GAP

- 5.1 The immediate challenge has been to close the budget gap to enable the Council to set a balanced budget for 2023/24. Legally, the Council must balance the financial year in which it is going into and should consider the resources it has over the medium term.
- 5.2 There is considerable uncertainty around the size and scale of future budget gaps and a lot of this will depend on final Government funding decisions. While there is always room to be more efficient, the Council is already a low spending council which constrains it from reducing costs easily.
- 5.3 On this basis it would be unwise to assume that the projected budget gaps could be closed through greater efficiency alone. There is a fine dividing line between further efficiency and a reduction in service.
- 5.4 Future savings plans will need to continue to focus on more transformative savings measures.
- 5.5 The Council agreed a revised Medium Term Finance Strategy at Full Council in September 2022. It contained 6 objectives on how the Council will manage its resources over the medium to long term, aligned with the corporate plan principles. These are:
- Empower and enable individuals, communities, and businesses to maximise their potential.
 - Invest in prevention and intervene early to address problems before they escalate.
 - Shape our service delivery around our communities' diverse needs and put customers at the heart of all we do.

- Make the most effective use of resources – delivering the best value for money.
 - Promote awareness of a sustainable and biodiverse environment across all our decision making.
 - Promote health and wellbeing, and focus on reducing inequalities, across all areas.
- 5.6 Annex A details an updated Medium Term Financial Plan that reflects this proposed budget.
- 5.7 In developing the budget for 2023/24 consideration has also been given to how to manage Council resources in the medium to long term by defining areas to explore through specific projects that will help shape resource requirements in future years. These include:
- Making more efficient use of our physical assets.
 - Regeneration and placemaking impacting on our service demands.
 - Prevention, demand management and partnership working.
 - Reprioritisation of services that do not impact on corporate plan.
 - Income review including fees and charge, external funding, and debt management.
 - Transformation of services.
 - External funding including CIL/S106.
- 5.7 Underpinning the management of our resources both in the short and medium term is working to manage demand in our services for the most vulnerable in our community, especially Children's and Adults services.
- 5.8 Working with our partners especially around preventative measures will ensure that we can look to be a more financially sustainable council but just as importantly, provide improved outcomes for our those in our community who may need additional support. Whilst work has already started to deliver savings and service changes that will impact in 2023/24, this remains a focus over the medium term and fully aligns with our Corporate Plan outcomes.

6. ANNEXES

6.1 The following annexes accompany this appendix.

ANNEX	Title
A	Medium Term Financial Plan
B	Budget by service
C	Departmental growth
D	Departmental savings
E	Special expenses
F	Dedicated Schools Grant
G	Budget equality impact assessment
H	Changes to the draft budget
I1	Council Tax Determination 2023/24
I2	Council Tax by Parish
I3	Parish, RBWM and Other Major Precepts

MEDIUM TERM FINANCIAL PLAN	2023/24	2024/25	2025/26	2026/27	2027/28	Notes
	£'000	£'000	£'000	£'000	£'000	
SERVICES BASE BUDGET	89,898	92,033	94,986	93,521	99,662	
Inflation						
- Pay (excludes DSG funded, include increase in pension contribution)	1,237	792	816	840	865	1
- Utilities (water, gas, electricity)	368	278	333	400	480	
- Contract inflation (includes AfC and Optalis pay)	5,440	5,603	4,386	3,761	3,889	2
- Fees & charges	(2,284)	(562)	(573)	(584)	(596)	
- Adult Social Care client charges	(882)	(258)	(264)	(271)	(278)	
Growth	10,383	2,000	2,200	2,300	2,400	
Savings	(10,794)	0	0	0	0	
Removal of one-off COVID budgets	(1,092)	0	0	0	0	
Changes in government grants	(136)	(5)	0	0	0	
Full year effect of previously agreed savings / pressures	(105)	(2,278)	(1,753)	477	(513)	
Service Base Budget Before Savings	92,033	97,604	100,131	100,444	105,909	
Budget surplus / (gap)	0	(2,618)	(6,610)	(782)	(148)	
Service Net Expenditure	92,033	94,986	93,521	99,662	105,761	
NON-SERVICE BUDGETS						
Corporate Budgets and Contingency	2,895	2,420	2,420	2,420	2,420	
Interest received	(1,152)	(805)	(754)	(748)	(745)	
Interest paid	6,592	8,571	8,066	7,078	6,349	
Minimum revenue provision	3,139	3,499	3,772	3,890	3,804	
Other non-service costs	168	168	168	168	168	
Pension costs including past deficit	4,400	4,570	4,750	4,750	4,750	
Total Non-Service Budget	16,042	18,423	18,422	17,558	16,746	
TOTAL EXPENDITURE	108,075	113,409	111,943	117,220	122,507	
NON-COUNCIL TAX FUNDING						
NNDR	(14,226)	(13,517)	(12,767)	(12,017)	(12,017)	3
Income from trading companies	(260)	(260)	(260)	(260)	(260)	
Non-ringfenced grants	(8,802)	(8,302)	(3,000)	(3,000)	(3,000)	
Transfer (surplus)/deficit Collection Fund	1,600	1,000	1,000	0	0	
Transfer to (from) earmarked reserves	(165)	0	0	0	0	
Transfer to (from) general reserves	1,000	0	0	0	0	
Total non-council tax funding	(20,853)	(21,079)	(15,027)	(15,277)	(15,277)	
COUNCIL TAX	(87,222)	(92,330)	(96,916)	(101,943)	(107,230)	
TOTAL FUNDING	(108,075)	(113,409)	(111,943)	(117,220)	(122,507)	
COUNCIL TAX	£	£	£	£	£	
Adult Social Care Precept	162.38	186.84	212.53	239.49	267.80	
Council Tax at Band D	1,060.73	1,097.30	1,135.70	1,176.01	1,218.33	
Special Expenses	35.60	36.67	37.76	38.89	40.06	
Total Council Tax	1,258.71	1,320.81	1,385.99	1,454.39	1,526.19	
	No. Band D properties	No. Band D properties	No. Band D properties	No. Band D properties	No. Band D properties	
Council Taxbase	70,250	70,550	70,700	70,850	71,000	4
Unparished Taxbase	36,481	36,781	36,931	37,081	37,231	4
ASSUMPTIONS						
CTAX increase (%)	2.99%	2.99%	2.99%	2.99%	2.99%	
ASC precept (%)	2.00%	2.00%	2.00%	2.00%	2.00%	
Pay inflation (%)	4.00%	3.00%	3.00%	3.00%	3.00%	
Utility inflation (%)	62.00%	20.00%	20.00%	20.00%	20.00%	
Contract inflation not linked to CPI / RPI (%)	Actual	6.50%	4.50%	3.50%	3.50%	
Fees & charges inflation (%)	Actual	2.00%	2.00%	2.00%	2.00%	
Adult Social Care Income (usually related to pensions / benefits) (%)	10.00%	2.50%	2.50%	2.50%	2.50%	
Growth in tax base (Band D properties)	500	300	150	150	150	
Bank of England base rate	4.19%	3.78%	3.50%	3.50%	3.50%	
Government Grant inflation	Actual	0.00%	0.00%	0.00%	0.00%	

NOTES

1. Pay inflation excludes staff in Optalis and AfC. It includes in 23/24 the increase in the employers contribution rate from 15.1% to 16.6% from 2023/24.
2. Contract inflation includes pay inflation related to Optalis and AfC staff.
3. Reflects the regeneration of Maidenhead and the reduction in projected business rates as a result (estimated).
4. Assumes growth in taxbase Band D properties - see assumptions above.

BUDGET BY SERVICE

	2022/23	Reversal of Covid budgets	Full year impact of prior year savings and growth	Inflation	Inflation on fees & charges	Savings	Growth	Changes to grants and non-service budgets	2023/24
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
CHIEF EXECUTIVE	231	0	0	13	0	(2)	20	0	262
ADULTS AND HOUSING									
Director of People Services	140	0	0	10	0	(2)	0	0	148
Adult Social Care	35,811	0	0	2,722	(882)	(3,452)	3,575	113	37,887
Safeguarding, coroners and out of hours service	1,187	0	14	13	(1)	(116)	121	0	1,219
Housing	2,626	0	0	127	(37)	(825)	253	(125)	2,018
Transformation and systems	56	0	0	14	(4)	(2)	0	0	64
Total Adults and Housing	39,820	0	14	2,886	(924)	(4,397)	3,949	(12)	41,335
CHILDREN'S SERVICES									
Director of Children's Services	(58)	0	0	1	0	(0)	0	0	(57)
Children's Social Care	26,857	0	(74)	1,416	0	(3,081)	2,992	(170)	27,939
Dedicated Schools Grant Expenditure	73,004	0	0	0	0	0	0	5,552	78,556
Dedicated Schools Grant	(73,004)	0	0	0	0	0	0	(5,552)	(78,556)
Total Children's Services	26,798	0	(74)	1,417	0	(3,081)	2,992	(170)	27,882
GOVERNANCE, LAW, STRATEGY AND PUBLIC HEALTH									
Director of Governance, Law, Strategy and Public Health	85	0	(50)	11	0	(2)	0	0	44
Strategy, Commissioning & Procurement	1,100	0	0	54	(14)	(143)	0	0	997
Governance	2,090	0	50	86	(28)	(79)	291	0	2,410
Legal Services	886	0	0	31	(5)	(6)	95	0	1,001
Public Health - spend	4,166	0	0	0	0	(190)	0	0	3,976
Public Health grant	(4,166)	0	0	0	0	0	0	0	(4,166)
Total Governance, Law, Strategy and Public Health	4,161	0	0	182	(48)	(420)	386	0	4,261
PLACE									
Director of Place	169	0	0	12	0	(267)	0	0	(86)
Communities	(956)	(592)	(65)	50	(0)	(100)	434	0	(1,229)
Health Partnerships, Community Resilience & Development	244	0	0	13	0	(2)	0	0	255
Infrastructure, Sustainability & Transport	3,894	0	(56)	177	(15)	(913)	200	0	3,287
Neighbourhood Services	8,634	(500)	(59)	1,463	(1,394)	(464)	1,622	0	9,303
Planning	1,342	0	0	154	(513)	(157)	504	0	1,330
Total Place	13,326	(1,092)	(180)	1,869	(1,921)	(1,903)	2,760	0	12,859
RESOURCES									
Director Resources	152	0	0	11	0	(2)	0	0	162
Finance	1,532	0	0	89	(19)	(491)	32	(50)	1,093
Human Resources, Corporate Projects & ICT	3,193	0	(46)	166	(41)	(116)	128	0	3,284
Revenues, Benefits, Library & Resident Services	3,858	0	100	265	(44)	(224)	116	96	4,167
Housing Benefit	(320)	0	0	0	(57)	0	0	0	(377)
Property Service	(2,853)	0	81	148	(113)	(158)	0	0	(2,894)
Total Resources	5,563	0	135	679	(273)	(991)	276	46	5,434
Total Service Budgets	89,898	(1,092)	(105)	7,045	(3,166)	(10,794)	10,383	(136)	92,033
CORPORATE AND CONTINGENCY									
Contingency	2,379	0	0	0	0	(24)	0	26	2,380
Leader's Transformation	0	0	0	0	0	0	175	0	175
Other miscellaneous costs	105	0	0	0	0	(105)	0	340	340
Total Corporate and Contingency	2,483	0	0	0	0	(129)	175	366	2,895
OTHER NON-SERVICE BUDGETS									
Interest received	(249)	0	0	0	0	0	0	(903)	(1,152)
Interest paid	2,537	0	0	0	0	0	0	4,055	6,592
Minimum revenue provision	3,797	0	0	0	0	0	0	(658)	3,139
Pension deficit recovery contributions	4,311	0	0	0	0	0	0	89	4,400
Other miscellaneous costs	568	0	0	0	0	0	0	(400)	168
Total Other Non-Service Budgets	10,964	0	0	0	0	0	0	2,183	13,147
Net budget	103,346	(1,092)	(105)	7,045	(3,166)	(10,923)	10,558	2,413	108,075
Funding									
Business rates	(13,334)	0	0	0	0	0	0	708	(12,626)
Propco dividend	(210)	0	0	0	0	0	0	(50)	(260)
Government grants	(5,948)	0	0	0	0	0	0	(2,854)	(8,802)
Contribution to / (from) earmarked reserves	(1,361)	0	0	0	0	0	0	1,196	(165)
Contributions to general reserves	0	0	0	0	0	0	0	1,000	1,000
Council tax	(82,493)	0	0	0	0	0	0	(4,729)	(87,222)
Total Funding	(103,346)	0	0	0	0	0	0	(4,729)	(108,075)
Total	0	(1,092)	(105)	7,045	(3,166)	(10,923)	10,558	(2,316)	0

Reference	Growth Title	Portfolio holder	Directorate	Service Area	Description of why the growth is required	Essential (E) / Discretionary (D)	Full year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Link to Corporate Plan
							£'000	£000	£000	£000	£000	£000	
AHH01G	Adult Social Care spot-purchased nursing placements	Councillor David Coppinger	Adults & Housing	Adult Social Care	There has been an increase in the number of adults requiring nursing care. This is net of client contributions and is based on current levels of demand, making no assumptions about future trends.	E	2,567	2,567	0	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.
AHH02G	Adult Social Care residential spot-purchased placements	Councillor David Coppinger	Adults & Housing	Adult Social Care	Increase in number of adults requiring residential care. This is net of client contributions and is based on current levels of demand, making no assumptions about future trends.	E	277	277	0	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.
AHH03G	Block contract for residential and nursing placements	Councillor David Coppinger	Adults & Housing	Adult Social Care	There is a shortfall on the current budget for the nursing and residential block contracts. This includes realignment of the budget for Clara Court and Queens Court to match the contractual obligations with Care UK who run the homes.	E	313	313	0	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.
AHH04G	Client contributions to Adult Social Care	Councillor David Coppinger	Adults & Housing	Adult Social Care	The current level of income from people paying for their care remains below budget. This budget growth is based on current forecasts of receipts.	E	418	418	0	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.
AHH05G	Hackney Carriage License Income	Councillor David Cannon	Adults & Housing	Trading Standards & Licensing	Current data shows there has been a significant reduction in License Renewals.	E	120	120	0	0	0	0	INSPIRING PLACES. Quality infrastructure that connects neighbourhoods and businesses and allows them to prosper.
AHH06G	Information Advisory Service (IAS)	Councillor David Coppinger	Adults & Housing	Commissioning & Support	The Information Advice and Support Service is a statutory service that that provide information, advice and support to disabled children and young people, and those with SEN, and their parents/carers. It has been largely funded by the DSG Central Block and external grants. The DSG Central Block funding has been reduced by 20% each year since 2019 and the grant opportunities have ceased. In the years 2021-22 and 2022-23 the expenditure has been supported by a unspent grant money which has now depleted.	E	61	61	0	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.
AHH07G	Coroners joint arrangement	Councillor David Coppinger	Adults & Housing	Adult Social Care	The coroners services is a joint arrangement with costs split across Berkshire authorities. The Council have been notified of cost pressures in this service.	E	60	60	0	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.
AHH08G	Private Landlord Housing Liaison Officer	Councillor David Coppinger	Adults & Housing	Housing	An additional officer to support those in temporary accommodation.	E	39	39	0	0	0	0	THRIVING COMMUNITIES. A ladder of housing opportunity, to support better life chances for all.
AHH09G	Air Quality Monitoring	Councillor Donna Stimson	Adults & Housing	Environmental Health & Protection	Additional air quality monitoring. Two air quality monitoring units plus equipment to identify where best to place these. In year one there will be capital spend funded from revenue, in subsequent years this reduces to just the operating cost of the units.	D	14	94	(80)	0	0	0	INSPIRING PLACES. Taking action to tackle climate change and its consequences, and improving our natural environment.
TOTAL ADULTS AND HOUSING GROWTH							3,855	3,949	(80)	0	0	0	

Reference	Growth Title	Portfolio holder	Directorate	Service Area	Description of why the growth is required	Essential (E) / Discretionary (D)	Full year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Link to Corporate Plan	
								2023/24	2024/25	2025/26	2026/27	2027/28		
							£'000	£000	£000	£000	£000	£000		
CHI01G	Independent Fostering Panel increased capacity and pay award	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	The increase in panel advisor rates is required to be in line with local market rates and the increase capacity is required to meet statutory duties of support.	E	16	16	0	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.	
CHI02G	Children in Care estimated future demand	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	The estimated increased cost of supporting children in care including accommodation and direct support costs.	D	694	694	0	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.	
CHI03G	Development of financial support and processes	Councillor Stuart Carroll	Children's Services	Business Services	Development of financial support including automated reporting on the finance system and business partnering models.	E	25	25	0	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.	
CHI04G	Fostering recruitment strategies	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	The recruitment of additional foster carers including an enhanced benefits package to improve recruitment and retention; additional capacity be built into the Fostering Service to ensure the recruitment and marketing of foster care is appropriately resourced; capacity to train new social workers, support ongoing development and ensure best practice is applied across the service; increase foster carer rates which will support better recruitment and retention.	E	157	157	0	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.	
CHI05G	Home To School Transport	Councillor Stuart Carroll	Children's Services	Education/ Special Educational Needs	Pressure on the Homes to School Transport budget including the impact from discontinued bus services; increased numbers of children with Education, Health and Care Plans and refugees.	E	352	352	0	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.	
CHI06G	New Case Management System	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	Development and implementation of a new Case Management System including licences, hosting and employee costs. This new system will require less officer time inputting and extracting data enabling greater focus on priority activities.	E	500	200	230	50	10	10	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.	
CHI07G	Education Welfare Service Funding	Councillor Stuart Carroll	Children's Services	Education Welfare	Changes in legislation removing the ability to offer Education Welfare Service to schools on a traded basis.	E	128	75	53	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.	
CHI08G	Unaccompanied asylum seeking children	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	Pressure on the unaccompanied asylum seeking children budget including a change in the age profile of asylum seekers that will reduce the amount of grant funding; the impact of the National Transfer Scheme reflecting the additional accommodation costs and a new team required to meet this materially incremental demand.	E	713	703	10	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.	
CHI09G	External Legal Services	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	Increased volume and complexity of cases resulting in prolonged legal proceedings.	E	300	300	0	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.	
CHI11G	INVEST TO SAVE: Intensive Support Team	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	Investment in an Intensive Support Team to transform the support provided to children and young people on the edge of care; whilst they are in care and supporting them to leave care. This initiative will help control the number of children coming in to care and requiring longer term more costly interventions.	D	(58)	448	(356)	(50)	(50)	(50)	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.	
CHI12G	INVEST TO SAVE: Project Officer	Councillor Stuart Carroll	Children's Services	Education / Service Wide	Project Officer post to build project capacity and maximise income generation opportunities across the service.	D	(18)	22	(10)	(10)	(10)	(10)	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.	
TOTAL CHILDREN'S SERVICES GROWTH								2,809	2,992	(73)	(10)	(50)	(50)	

Reference	Growth Title	Portfolio holder	Directorate	Service Area	Description of why the growth is required	Essential (E) / Discretionary (D)	Full year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Link to Corporate Plan	
								2023/24	2024/25	2025/26	2026/27	2027/28		
							£'000	£000	£000	£000	£000	£000		
GLS01G	Scrutiny Officer	Councillor Samantha Rayner	Governance, Law, Strategy & Public Health	Governance	The LGA Peer Review in January 2022 recommended that dedicated scrutiny support 'would ensure timely responses and improve the quality of reports and briefings to support an effective scrutiny function.' It also recommended a review of the structure of Health O&S. Both recommendations were approved by Cabinet in March 2022. The proposal is therefore to recruit an officer to undertake the statutory role of Scrutiny Officer and provide support to both Members and officers to improve the effectiveness of the scrutiny function including the refreshed health scrutiny function. The Democratic Services Officer post is a career-graded post with level 3 already including the statutory role of Scrutiny Officer therefore the grading has already been set as grade 7 £0.034-£0.037m; the growth bid is for this amount plus on-costs (£25%).	E	45	45	0	0	0	0	A COUNCIL TRUSTED TO DELIVER ITS PROMISES.	
GLS03G	Member Induction, Training and Development 2023	Councillor Samantha Rayner	Governance, Law, Strategy & Public Health	Governance	To enable a comprehensive induction and development programme for Members after the local elections May 2023. One-off bid.	D	0	5	(5)	0	0	0	A COUNCIL TRUSTED TO DELIVER ITS PROMISES.	
GLS04G	Local elections 2023	Councillor Samantha Rayner	Governance, Law, Strategy & Public Health	Governance	The costs of running local elections fall to the council (unlike e.g. parliamentary elections where costs are recovered from central government). The anticipated total cost is £0.216m. However there are three important caveats: -This figure could rise to £0.246m if we needed to undertake covid mitigations such as were required for the PCC elections in May 2021. -This figure could fall if any parish elections are contested as some costs are then shared with parishes. For example if all parishes were contested we would save £0.041m. If 6 parishes were contested (as happened in 2019) we would save £0.009m. -We do not yet have the full picture of the impacts of the Elections Bill /voter ID and any associated costs.	E	0	206	(206)	0	0	0	A COUNCIL TRUSTED TO DELIVER ITS PROMISES.	
GLS05G	Schools DPO buyback service	Councillor Samantha Rayner	Governance, Law, Strategy & Public Health	Governance	The income target for the Schools DPO service is unachievable due schools opting to procure the service from new suppliers entering the market at significantly lower costs. The structure of the offer from RBWM was revised for 2022/23, offering a two tier service to try to increase demand but this has not been successful.	D	25	25	0	0	0	0	A COUNCIL TRUSTED TO DELIVER ITS PROMISES.	
GLS06G	Annual canvass - staffing costs	Councillor Samantha Rayner	Governance, Law, Strategy & Public Health	Governance	The staffing budget for the annual canvass was removed in 2019/20 (it is not clear why). This has not had an impact for the canvass in 2020 and 2021 as covid restrictions limited the work of canvassers to telephone contact. However, as those restrictions are now lifted the council has a responsibility to make in person visits to properties that have not responded to the annual canvass through any other communication method (email, letter, telephone).	E	10	10	0	0	0	0	A COUNCIL TRUSTED TO DELIVER ITS PROMISES.	
GLS07G	Two Member Case workers & Executive Support apprentice	Councillor Samantha Rayner	Governance, Law, Strategy & Public Health	Governance	The LGA Peer Review in January 2022 recommended that the council 'Put in place stronger support for member casework that provides consistency and timeliness of response across all council functions. This will help members to carry out their ward work more efficiently and maintain residents' confidence that their issues are being dealt with.' The new posts will deal with ward work, and also help service areas in efficiently responding to Member queries and requests for information.	D	95	95	0	0	0	0	A COUNCIL TRUSTED TO DELIVER ITS PROMISES.	
TOTAL GLS&PH GROWTH								175	386	(211)	0	0	0	

Reference	Growth Title	Portfolio holder	Directorate	Service Area	Description of why the growth is required	Essential (E) / Discretionary (D)	Full year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Link to Corporate Plan
								2023/24	2024/25	2025/26	2026/27	2027/28	
							£'000	£000	£000	£000	£000	£000	
PLA01G	Leisure Centre rent concession income	Councillor Ross McWilliams	Place	Communities / Neighbourhoods / Partnerships	The income expected in 2023/24 is lower than expected due to changes in behaviours and patterns of use post Covid.	D	194	194	0	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.
PLA02G	Public transport subsidies	Councillor Phil Haseler	Place	Infrastructure, Sustainability & Transport	Recent challenges for bus operators have resulted in a substantial increase in costs, without bus fare income returning to pre-covid levels. This will result in upward pressures on supported services costs. The borough will not be able to maintain the existing supported services with either a loss of some services or a significant reduction in service quality on a number of routes if the budget remains at 2022/23 level.	D	200	200	0	0	0	0	INSPIRING PLACES. Quality infrastructure that connects neighbourhoods and businesses and allows them to prosper.
PLA03G	Tree Maintenance and Inspections	Councillor Phil Haseler	Place	Planning	Funding required including: - Unplanned maintenance of trees owned by the borough. It is considered risks are increasing due to change to climate; and - Undertake pro-active inspections including the necessary maintenance works.	E	454	454	0	0	0	0	INSPIRING PLACES. Taking action to tackle climate change and its consequences, and improving our natural environment.
PLA04G	Section 81 works extra resource	Councillor Phil Haseler	Place	Neighbourhood Services	Self funding is delayed to 2024/25 instead, resource required and include will be part of re-letting the Volker contract as from April 2024.	D	0	75	(75)	0	0	0	INSPIRING PLACES. Quality infrastructure that connects neighbourhoods and businesses and allows them to prosper.
PLA05G	Highways and Streetworks software	Councillor Phil Haseler	Place	Neighbourhood Services	Annual licence renewal CONFIRM IT asset management software used by the Highway Services department.	E	88	88	0	0	0	0	INSPIRING PLACES. Quality infrastructure that connects neighbourhoods and businesses and allows them to prosper.
PLA06G	Parking Income season tickets	Councillor Phil Haseler	Place	Neighbourhood Services	Due to ongoing impact of post COVID changes, parking season tickets are not likely to recover to pre covid levels within 2023/24. This is especially relevant with the changing demand for season tickets as people are working from home more on a permanent basis.	E	250	250	0	0	0	0	INSPIRING PLACES. Quality infrastructure that connects neighbourhoods and businesses and allows them to prosper.
PLA07G	Car Parks	Councillor Phil Haseler	Place	Neighbourhood Services	Additional funding required for: - maintaining the fabric of car park buildings across the Borough; and - increasing in service charges for Hines Meadows car park's.	E	210	210	0	0	0	0	INSPIRING PLACES. Quality infrastructure that connects neighbourhoods and businesses and allows them to prosper.
PLA08G	Fly Tipping	Councillor Gurpreet Bhangra	Place	Neighbourhood Services	The current Street Cleansing contract includes a maximum number of removing fly tipping across the Borough. This has proven to be insufficient as a result of a large increase for a number of years now. Therefore, additional funding is required to remove all illegal deposits of any waste onto public land, in a timely manner to keep the borough clean and tidy.	E	100	100	0	0	0	0	INSPIRING PLACES. Taking action to tackle climate change and its consequences, and improving our natural environment.
PLA09G	Tivoli Contract	Councillor Gurpreet Bhangra	Place	Neighbourhood Services	As a result of negotiations held with contractor Tivoli, additional funding is required, covering labour, fuel and waste disposal to allow the contractor and carry out specified works.	E	150	150	0	0	0	0	INSPIRING PLACES. Quality infrastructure that connects neighbourhoods and businesses and allows them to prosper.
PLA10G	Burials income reversal	Councillor Gurpreet Bhangra	Place	Neighbourhood Services	Burials income target was increased for 21/22 (for 1 year only) and is not being met, as burial income has not increased in line with the target, due to a move to interments rather than burials and a decreased death rate following Covid.	E	10	10	0	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.
PLA11G	Neighbourhood Services Resourcing	Councillor Phil Haseler	Place	Neighbourhood Services	Additional investment in four Environmental Enforcement Officers.	D	200	200	0	0	0	0	INSPIRING PLACES. Quality infrastructure that connects neighbourhoods and businesses and allows them to prosper.
PLA12G	Free car parking extension	Councillor Phil Haseler	Place	Neighbourhood Services	Extend resident parking discount to include one hour free parking in Victoria Street car park and Hines Meadow car park.	D	124	124	0	0	0	0	INSPIRING PLACES. Quality infrastructure that connects neighbourhoods and businesses and allows them to prosper.
PLA13G	Additional Road Maintenance & Cleansing investment	Councillor Phil Haseler	Place	Neighbourhood Services	Provide additional resource for boroughwide street cleansing, particularly for outskirt areas and a leafing programme. This will include, cleansing, upgrades and replacements of damaged and old signs and street furniture.	D	200	200	0	0	0	0	INSPIRING PLACES. Quality infrastructure that connects neighbourhoods and businesses and allows them to prosper.
PLA14G	Thames Valley Police - RBWM Resourcing	Councillor David Cannon	Place	Neighbourhood Services	Four additional warranted officers to be funded for Thames Valley Police to support neighbourhood policing across the Borough. This will help to shape priorities and support issues including the Night Time Economy, illegal street activity, fly tipping and other anti-social behaviour.	D	240	240	0	0	0	0	INSPIRING PLACES. Quality infrastructure that connects neighbourhoods and businesses and allows them to prosper.

							£'000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	
PLA15G	Planning Transformation Fund	Councillor Phil Haseler	Place	Planning	The Planning Service is currently undertaking a programme of service improvement. To deliver the programme successfully the service would benefit from additional project management capacity, which in turn would release key officers back to undertake broader project work.	D	50	50	0	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.
PLA16G	Contract renewals & re-procurement support	Councillor Phil Haseler	Place	Neighbourhood Services	Consultancy support for procurement of new contracts particularly Highways and Parking to ensure we are achieving best value for money through robust contract management over the next ten years of the life of the contracts.	D	0	65	(65)	0	0	0	INSPIRING PLACES. Quality infrastructure that connects neighbourhoods and businesses and allows them to prosper.
PLA17G	Town Centre Facelift	Councillor Phil Haseler	Place	Neighbourhood Services	The 3 main towns of Maidenhead, Windsor & Ascot are critical to the Council's economic growth. Providing a high quality experience to our residents and visitors is essential, it supports repeat visits and builds confidence in our local retailers and business who trade in these areas. It has been recognised that there is a need for investment to bring key aspects of the towns up to a high standard, which will also help remove street clutter, renewal old planters with sustainable planting, clear 'Grot Spots' and improve signage and wayfinding around the towns.	D	0	150	(150)	0	0	0	INSPIRING PLACES. Supporting the borough's future prosperity and sustainability.
TOTAL PLACE GROWTH							2,470	2,760	(290)	0	0	0	

Reference	Growth Title	Portfolio holder	Directorate	Service Area	Description of why the growth is required	Essential (E) / Discretionary (D)	Full year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Link to Corporate Plan	
								2023/24	2024/25	2025/26	2026/27	2027/28		
							£'000	£000	£000	£000	£000	£000		
RES01G	Library repairs and maintenance	Councillor Samantha Rayner	Resources	Library and Resident Services	Previously repairs and maintenance has been partly met from capital budgets. However, following a tightening of controls over allocation of expenditure to capital budgets this is no longer possible. As such, additional budget is required for essential repairs and maintenance work to ensure buildings remain compliant and safe. This includes routine inspections such as PAT testing, lift maintenance, legionella testing, as well as essential reactive maintenance and repair.	E	42	42	0	0	0	0	THRIVING COMMUNITIES. Where families and individuals are empowered to achieve their ambitions and fulfil their potential.	
RES02G	ICT costs	Councillor Samantha Rayner	Resources	Human Resources, Corporate Projects and IT	Additional ICT costs as follows: - Extension of current three year warranty with Dell for modern workplace devices to five years (£0.054m) - By changing our model for our network and firewalls, there will be an increase of up to £0.020m per annum for broadband costs, but a reduction in capital required for firewall equipment. The new model will improve business continuity and remove single points of failure. - Three year renewal due April 2023 and is likely to increase by £0.120m based on the average market research testing (£0.040m per annum).	E	60	114	(54)	0	0	0	A COUNCIL TRUSTED TO DELIVER ITS PROMISES.	
RES04G	Leadership development programme	Councillor Samantha Rayner	Resources	Human Resources, Corporate Projects and IT	Roll out of the approved Leadership Development Programme. The programme will be delivered to two cohorts in 2023/24, six cohorts in 2024/25 and six cohorts in 2025/26 and each year thereafter.	D	0	14	27	0	(40)	0	A COUNCIL TRUSTED TO DELIVER ITS PROMISES.	
RES05G	Income maximisation officers	Councillor David Hilton	Resources	Library and Resident Services	Two additional posts to assist people in receipt of services to access the financial support they are entitled to. As well as helping vulnerable clients during the cost of living crisis, it also increases income where contributions are made to the cost of services and is an important aspect of addressing arrears.	D	74	74	0	0	0	0	A COUNCIL TRUSTED TO DELIVER ITS PROMISES.	
RES06G	External Audit Fees	Councillor David Hilton	Resources	Corporate Management	The current budget for external audit fee does not reflect the scale fee advised by Public Sector Audit Appointments (£0.075m) , along with the cost of the audit of the Housing Subsidy and Teachers' Pension Claims (£0.026m). Public Sector Audit Appointments have warned audit fees may increase by 150% from 2024/25.	E	220	32	188	0	0	0	A COUNCIL TRUSTED TO DELIVER ITS PROMISES.	
TOTAL RESOURCES GROWTH								396	276	(28)	0	(40)	0	

Reference	Growth Title	Portfolio holder	Directorate	Service Area	Description of why the growth is required	Essential (E) / Discretionary (D)	Full year impact £'000	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Link to Corporate Plan
								2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	
CORP01G	Transformation investment	Councillor Andrew Johnson	Contingency and Corporate	Contingency and Corporate	One-off funds set aside in the budget to invest in specific priorities.	D	0	175	(175)	0	0	0	A COUNCIL TRUSTED TO DELIVER ITS PROMISES.
TOTAL CONTINGENCY AND CORPORATE GROWTH							0	175	(175)	0	0	0	

							£'000	2023/24	2024/25	2025/26	2026/27	2027/28	
								£000	£000	£000	£000	£000	
CEX01G	Chief Executive Salary	Councillor Andrew Johnson	Chief Executive	Chief Executive	Increase in remuneration to reflect market rates.	D	20	20	0	0	0	0	A COUNCIL TRUSTED TO DELIVER ITS PROMISES.
TOTAL CHIEF EXECUTIVE GROWTH							20	20	0	0	0	0	

Reference	Saving Title	Portfolio holder	Directorate	Service Area	Description of how the saving will be achieved	Full year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	EQA required?
							2023/24	2024/25	2025/26	2026/27	2027/28	
							£'000	£000	£000	£000	£000	
AHH01S	Reablement for all	Councillor David Coppinger	Adults & Housing	Adult Social Care	Increase the capability of the reablement support services. This should allow individuals to remain at their homes and in the community for longer, delaying the need to move into residential settings. Will involve training partnerships with families, care providers, health partners and the wider community to secure increased independence.	(1,300)	(300)	(500)	(500)	0	0	Yes
AHH02S	Right-sizing care with wider support	Councillor David Coppinger	Adults & Housing	Adult Social Care	A clearer focus on care packages which connect people to community and local activities which reducing the need for eligible support. Driven by both the strengths-based focus of the three-conversation model and a clear approach to independence. Will involve the use of assistive technology, wellbeing circles, Direct Payments and increased engagement with the community offer via a revised social care offer.	(750)	(250)	(250)	(250)	0	0	Yes
AHH03S	Long term independent living	Councillor David Coppinger	Adults & Housing	Adult Social Care	Develop and implement options to enable more people living with long-term challenges to live independently. This includes developing a shared lives scheme (where people with space in their homes can offer accommodation to those in need) and developing alternatives to residential placements.	(480)	(160)	(160)	(160)	0	0	Yes
AHH04S	Promote independence	Councillor David Coppinger	Adults & Housing	Adult Social Care	Two year project to review all care packages on a priority basis, in line with "right-sizing" care approach to ensure fairness across the system.	(500)	(250)	(250)	0	0	0	Yes
AHH05S	Extra care provision	Councillor David Coppinger	Adults & Housing	Adult Social Care	Refresh current contractual arrangements to match level of service currently required.	(50)	(50)	0	0	0	0	Yes
AHH06S	Top-up fees and choice policy	Councillor David Coppinger	Adults & Housing	Adult Social Care	Review application of current Adult Social Care policies in respect of choice and charging. For example, greater application of top-up fees when residents choose provision that is more expensive than the Council would ordinarily commission, or residents transition from self-funded to state funded care.	(350)	(150)	(200)	0	0	0	Yes
AHH07S	Charging recipients of Adult Social Care	Councillor David Coppinger	Adults & Housing	Adult Social Care	The Council follows national guidance in charging recipients of adult social care, where they have the means to pay. However, charging is a complicated process so a greater emphasis on navigating these complexities and ensuring charges are raised in a timely manner should help families to plan better and reduce the impact of long-term debt to the council.	0	(350)	(350)	(350)	1,050	0	No - Proposal will not affect front-line services
AHH08S	Review of partner contributions for support	Councillor David Coppinger	Adults & Housing	Adult Social Care	Work with partners to ensure that appropriate contributions such as CHC, winter pressures and other initiatives for social care improvement are effectively funded.	(500)	(250)	(250)	0	0	0	Yes
AHH10S	Care Home Quality improvement offer	Councillor David Coppinger	Adults & Housing	Adult Social Care	Remove funding for officer, currently part of ICB service with other East Berks LA's	(34)	(34)	0	0	0	0	Yes
AHH11S	Provider Services	Councillor David Coppinger	Adults & Housing	Adult Social Care	Implement an electronic care and time management system within the CQC-regulated provider services to drive long-term efficiencies.	(215)	(215)	0	0	0	0	No - Different protected characteristics will not be disproportionately or differently impacted
AHH12S	Contract for support on external funding	Councillor David Coppinger	Adults & Housing	Adult Social Care	The contract is due to expire on 31 March 2023 and it is the council's intention to not seek to renew the arrangement in the current financial conditions	(40)	(40)	0	0	0	0	Yes
AHH13S	Review safeguarding and QA arrangements	Councillor David Coppinger	Adults & Housing	Safeguarding	Review scope of roles and remits in light of Optalis and RBWM changes.	(74)	(74)	0	0	0	0	Yes
AHH14S	Domestic Abuse Accommodation Funding	Councillor Ross McWilliams	Adults & Housing	Housing	The Domestic Abuse Grant is an annual grant will be built into base budget to support the safe accommodation strategy action plan.	(177)	(177)	0	0	0	0	No - Proposal will not affect front-line services
AHH15S	Improve utilisation of contracted accommodation for Temporary Accommodation	Councillor Ross McWilliams	Adults & Housing	Housing	Negotiate alternative use for some under-used accommodation as Temporary Accommodation.	(100)	(100)	0	0	0	0	Yes
AHH16S	Review of environmental health teams	Councillor David Cannon	Adults & Housing	Environmental Health	The service will be reviewed to ensure sufficient trained officers can support: the food business establishments within the legally set code of practice; residential units including HMOs; and statutory nuisances. In addition, the review will consider the external out of hours noise nuisance service contract which expires in March 2023.	(160)	(160)	0	0	0	0	Yes
AHH17S	Review Trading standards establishment	Councillor David Cannon	Adults & Housing	Trading Standards	The service will be reviewed in light of two current vacancies to create a sustainable team able to support the annual programme of work and risk assessed spot inspections.	(47)	(47)	0	0	0	0	Yes
AHH18S	Line by line budget review	Councillor David Coppinger	Adults & Housing	All	Review of budgets compared to last year's outturn has identified areas where budgets can be reduced. This includes items like a budget for subsidy loss on housing benefits that is no longer needed.	(409)	(409)	0	0	0	0	No - Proposal will not affect front-line services
AHH19S	Review policies for access to care	Councillor David Coppinger	Adults & Housing	Adult Social Care	Establish strict needs based policy on access to nursing and residential capacity.	(870)	(670)	(200)	0	0	0	Yes
AHH21S	End IAG services for Older People	Councillor David Coppinger	Adults & Housing	Adult Social Care	Remove service working with residents to arrange payment to adult social care.	(31)	(31)	0	0	0	0	Yes
AHH23S	Reduce scale of services to carers	Councillor David Coppinger	Adults & Housing	Adult Social Care	Reduce volume of work with carers including review of respite contract.	(80)	(80)	0	0	0	0	Yes

						£'000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	
AHH30S	Review Optalis agency use and establishment	Councillor David Copping	Adults & Housing	Adult Social Care	Review use of agency staff and establishment to give about 90% of current capacity, potentially resulting in increased waiting lists for some services and reduction in non-statutory tasks	(600)	(600)	0	0	0	0	Yes
TOTAL ADULTS AND HOUSING SAVINGS						(6,767)	(4,397)	(2,160)	(1,260)	1,050	0	

Reference	Saving Title	Portfolio holder	Directorate	Service Area	Description of how the saving will be achieved	Full year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	EQIA required?
							2023/24	2024/25	2025/26	2026/27	2027/28	
						£'000	£000	£000	£000	£000	£000	
CHI01S	Reduced contributions relating to the former Berkshire County Council Premature Retirement scheme	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	Savings will be generated through reduced contributions to the scheme reflective of recent years.	(58)	(58)	0	0	0	0	No - Proposal will not affect front-line services
CHI02S	Removal of the Children in Care estimated future demand	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	Increased thresholds and greater challenge in respect of children in care placements.	(694)	(694)	0	0	0	0	Yes
CHI03S	Increased receipt of government grant receipts	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	Increased receipt of specific grants for services.	(168)	(168)	0	0	0	0	No - Proposal will not affect front-line services
CHI04S	Children in Care Placement Review	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	Review of all Children in Care placements identifying where appropriate changes in provision and reduction in costs, whilst meeting the child's needs.	(1,875)	(375)	(375)	(375)	(375)	(375)	Yes
CHI05S	Increased Children in Care accommodated within in-house, or by a return to family members	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	Identify existing and new Children in Care placed with Independent Fostering Agencies that could be provided in-house, or by a return to family members.	(480)	(100)	(100)	(100)	(100)	(80)	Yes
CHI06S	Reduction in the workforce development training for employees	Councillor Stuart Carroll	Children's Services	Business Services	Prioritise the Workforce Development training budget to essential, statutory elements only.	(40)	(40)	0	0	0	0	Yes
CHI07S	Home to School Transport provided at statutory levels	Councillor Stuart Carroll	Children's Services	Education	Home To School Transport provided at statutory level; current exceptional provision phased out over a 5 year plan.	(40)	(8)	(8)	(8)	(8)	(8)	Yes
CHI09S	Reduction in reliance on agency workers	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	Recruitment of a dedicated Human Resources Recruitment specialist who will actively work with managers to reduce agency by supporting them in recruiting of permanent frontline staff.	(184)	(144)	(40)	0	0	0	No - Staffing changes will not result in redundancies/changes to role or impact on frontline services
CHI10S	Removal of workforce retention initiatives	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	Cease the Refer a Friend and Stepping Up allowance schemes.	(10)	(10)	0	0	0	0	Yes
CHI12S	Reduction in reliance on External Legal Services	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	Service to gate-keep use of external legal services and significantly restrict the use on a risk assessed basis.	(300)	(300)	0	0	0	0	Yes
CHI13S	Limit acceptance of National Transfer Scheme Unaccompanied Asylum Seeking Children	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	Only accept new National Transfer Scheme requests when the authority has the resources to keep them safe.	(500)	(500)	0	0	0	0	Yes
CHI14S	Reduction in the Education Welfare Service	Councillor Stuart Carroll	Children's Services	Education	Remove existing traded service element of Education Welfare Service as they are new burdens that haven't been funded.	(128)	(75)	(53)	0	0	0	Yes
CHI16S	Reduction in the Admissions Service Team	Councillor Stuart Carroll	Children's Services	Education	Review of the Admissions Service structure and priorities.	(40)	(40)	0	0	0	0	Yes
CHI17S	Reduction in the Special Educational Needs & Disabilities Service Team	Councillor Stuart Carroll	Children's Services	Education	Review of the Special Educational Needs & Disabilities Service structure and priorities.	(40)	(40)	0	0	0	0	Yes
CHI18S	Review Special Educational Needs and Disabilities policies as part of Delivering Better Value	Councillor Stuart Carroll	Children's Services	Education	Savings driven out of local authorities cost base as a result of Delivering Better Value work and the transformation grant.	(250)	(250)	0	0	0	0	Yes
CHI20S	Family Hub services	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	Review of the Family Hub structure with targeted group work for those not open to a social worker ceasing, leaving Health Visiting services as main offer.	(80)	(80)	0	0	0	0	Yes
CHI21S	Family Support Worker posts	Councillor Stuart Carroll	Children's Services	Social Care & Early Help	Limit offer to vulnerable children to only time-limited interventions which reduce the immediate risk of serious harm. Reduce use of voluntary arrangements. Remove all posts that are not social work qualified and do not offer interventions such as life story work across CYPDS, Duty & Assessment and the Children in Care team; minimise externally funded interventions including respite and seek only to ensure current safety.	(110)	(110)	0	0	0	0	Yes
CH22S	National Insurance savings	Councillor Stuart Carroll	Children's Services	All	Savings from the decision to reduce the previous increase in employers National Insurance contributions.	(89)	(89)	0	0	0	0	No - Proposal will not affect front-line services
TOTAL CHILDREN'S SERVICES SAVINGS						(5,086)	(3,081)	(576)	(483)	(483)	(463)	

Reference	Saving Title	Portfolio holder	Directorate	Service Area	Description of how the saving will be achieved	Full year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	EQA required?	
							2023/24	2024/25	2025/26	2026/27	2027/28		
						£'000	£000	£000	£000	£000	£000		
PLA01S	Line-by-line review	Councillor Phil Haseler	Place	All	Review of budgets compared to last year's outturn has identified areas where budgets can be reduced. This includes items like consultancy, staff public transport, training and also includes the decrease in national insurance.	(366)	(366)	0	0	0	0	0	No - Proposal will not affect front-line services
PLA02S	Highways Development Control service	Councillor Phil Haseler	Place	Infrastructure, Sustainability & Transport	Increasing the size of the proposed in house team will allow a reduced amount of consultancy support to respond to planning applications, planning performance agreements and smaller S278 schemes which will allow more of the fees for these services to be retained by the council and therefore reduce the overall net cost to the Council.	(50)	(50)	0	0	0	0	0	No - Proposal will not affect front-line services
PLA03S	Public Transport Subsidies	Councillor Phil Haseler	Place	Infrastructure, Sustainability & Transport	S106 contribution towards support public transport subsidies. This is an one-off.	0	(350)	350	0	0	0	0	No - Proposal will not affect front-line services
PLA04S	Sustainability team projects	Councillor Donna Stimson	Place	Infrastructure, Sustainability & Transport	The Council has been successful in securing external grant funding and S106 contributions towards sustainability projects (for example Carbon Offsetting contributions and Biodiversity Net Gain). The Council will ensure cost recovery of staff time for administration, project development and delivery.	(50)	(50)	0	0	0	0	0	No - Proposal will not affect front-line services
PLA05S	Suitable Alternative Natural Greenspace income	Councillor Donna Stimson	Place	Infrastructure, Sustainability & Transport	Use of Suitable Alternative Natural Greenspace income, received from S106 development to support funding of the Natural Environment team to deliver management, maintenance and projects on Allen's Field and review of future sites.	(30)	(30)	0	0	0	0	0	No - Proposal will not affect front-line services
PLA06S	Operational changes in parks	Councillor Gurpreet Bhangra	Place	Neighbourhood Services	Review of the operation of parks including: - Provision of public conveniences and / or consideration of charging; - Closure of park gates; and / or utilisation of volunteers - Pets corner on Ray Mill Island and whether there are alternative provision arrangements.	(50)	(50)	0	0	0	0	0	Yes
PLA07S	Review of parking enforcement near schools	Councillor Phil Haseler	Place	Neighbourhood Services	Review of service provided for 2 schools in the borough.	(11)	(11)	0	0	0	0	0	Yes
PLA08S	Parking subsidies	Councillor Phil Haseler	Place	Neighbourhood Services	Review policy of subsidised parking.	(67)	(67)	0	0	0	0	0	Yes
PLA09S	Charging opportunities for car parking	Councillor Phil Haseler	Place	Neighbourhood Services	Look at additional opportunities for charging for parking to cover the cost of operating, including management of the Riverside car park.	(30)	(30)	0	0	0	0	0	Yes
PLA10S	Cashless Parking expansion	Councillor Phil Haseler	Place	Neighbourhood Services	Increase use of cashless parking utilising the existing digital solution via RingGo app, resulting in a saving of service costs as well as the collection of cash. A pay-by-app method of payment for on- and off street parking will be introduced instead in some areas.	(60)	(60)	0	0	0	0	0	Yes
PLA11S	Income opportunities across Neighbourhood Services	Councillors Gurpreet Bhangra, McWilliams	Place	Neighbourhood Services	Identification of areas where legitimate charges could be made to recover costs including: - Pavement licencing; - Cleansing and valeting services provided in car parks (currently only provided in Hines Meadow and Windsor Leisure Centre); - Licence vendors in key locations, parks, on streets; - Licence for private trainers using parks; and / or - Boat hire in Maidenhead through concession contract.	(50)	(50)	0	0	0	0	0	Yes
PLA12S	Waste operational changes	Councillor Gurpreet Bhangra	Place	Neighbourhood Services	Review of waste services including: - Waste transfer station opening times; and / or - Introduce re-use "shop" at the household waste recycling centre.	(15)	(15)	0	0	0	0	0	Yes
PLA13S	Place Service Transformation Programme	Councillor Phil Haseler	Place	Various	A Strategic review of Place Service structures, functions and alignment to the Corporate Plan. This programme steers away from service specific cuts that would be possible to achieve this value of savings and instead seeks a more overarching view of how the directorate should involve for the next three to five years.	(250)	(250)	0	0	0	0	0	Yes
PLA14S	Contract efficiencies	Councillors Gurpreet Bhangra, Hasler, McWilliams	Place	Neighbourhood Services	Explore savings options and income generation within key contracts incl. Highways, Waste Disposal, Parking enforcement, grounds maintenance. Potential for amended specifications.	(90)	(90)	0	0	0	0	0	Yes
PLA15S	Parish council & Commercial Partnership	Councillor Gurpreet Bhangra	Place	Communities / Neighbourhoods / Partnerships	Parish Council and other commercial organisation be approached to seek support funding as an income to reduce the net cost of community services.	(90)	(90)	0	0	0	0	0	Yes
PLA16S	Economic Growth Team	Councillor Samantha Rayner	Place	Infrastructure, Sustainability & Transport	Changes to the economic growth team budget to reduce town centre events budget, utilise UK Shared Prosperity Fund to support staff time for monitoring and project delivery. Realising the remaining cost savings from the Museum and Tourist Information Centre co-location at the Guildhall (such as Business Rates) as well as opportunities for income generation from stronger integration of existing services operating from the Guildhall and as a result of the Museum accreditation.	(115)	(115)	0	0	0	0	0	Yes

						£'000	2023/24	2024/25	2025/26	2026/27	2027/28		
							£000	£000	£000	£000	£000		
PLA17S	Climate Partnership funding	Councillor Donna Stimson	Place	Infrastructure, Sustainability & Transport	Utilise carbon offsetting and biodiversity net gain fund to deliver projects through the Climate Partnership.	(100)	(100)	0	0	0	0	0	No - Proposal will not affect front-line services
PLA18S	Planning Performance Agreements	Councillor Phil Haseler	Place	Planning	Increase promotion of the benefits of Planning Performance Agreements and encourage greater uptake.	(66)	(66)	0	0	0	0	0	No - Proposal will not affect front-line services
PLA19S	Planning Application fee	Councillor Phil Haseler	Place	Planning	Increase in fee income from planning application due to increased availability of land for development and improve clarity arising from the adoption of the Borough Local Plan.	(63)	(63)	0	0	0	0	0	No - Proposal will not affect front-line services
TOTAL PLACE SAVINGS						(1,553)	(1,903)	350	0	0	0	0	

Reference	Saving Title	Portfolio holder	Directorate	Service Area	Description of how the saving will be achieved	Full year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	EQJA required?
							2023/24	2024/25	2025/26	2026/27	2027/28	
						£'000	£000	£000	£000	£000	£000	
RES01S	Line by line budget review	Councillor David Hilton	Resources	All	Review of budgets compared to last year's outturn has identified areas where budgets can be reduced. This includes items like corporate subscriptions, hire charges, staff public transport and the expected decrease in national insurance.	(275)	(275)	0	0	0	0	0 No - Proposal will not affect front-line services
RES02S	Internal Audit	Councillor David Hilton	Resources	Finance	Internal Audit provision is no longer purchased from Wokingham and is now to be provided by SWAP Internal Audit Services at a cost of £0.350m per annum.	(38)	(38)	0	0	0	0	0 No - Proposal will not affect front-line services
RES03S	Registrars income	Councillor Samantha Rayner	Resources	Revenues & Benefits	Income budget for the Registrars service adjusted to reflect continued strong performance (note a £100k one-off saving was included in the 23/24 registrars budget). There are risks with this, as the demand for weddings remains uncertain post-pandemic, as does the trend for citizenship ceremonies post-Brexit. As such this will need to be kept under review.	(55)	(55)	0	0	0	0	0 No - Proposal will not affect front-line services
RES04S	Property assets	Councillor David Hilton	Resources	Property Services	The Council is due to vacate St Mary House in July 2023. Assuming any dilapidation costs are met from other budgets, this budget can be released. In addition the vacation of Clyde House is likely to be delayed a year resulting in a further year of rent from tenants.	(151)	(118)	(33)	0	0	0	0 No - Proposal will not affect front-line services
RES05S	Corporate debt recovery	Councillor David Hilton	Resources	Council-wide	Excluding Adult Social Care (which is dealt with separately) and Housing Benefit overpayments there is approximately £4.500m of overdue debt. Most debt over a year old is already 100% provided for. A renewed focus to prevent debt becoming old could enable the Council to reduce bad debt provisions for a one-off benefit to the budget. Actions could include setting up of a specific Board with service representation to ensure appropriate debt recovery action is taken in a timely manner. The current bad debt provision for this debt is £1.900m so if this could be reduced by 10% there would be a one-off benefit to the budget.	0	(190)	190	0	0	0	0 No - Proposal will not affect front-line services
RES06S	HR document management	Councillor Samantha Rayner	Resources	HR, Corporate Projects and IT	The new HR system has an inbuilt document management system which will allow for the notice to be served on the current arrangement.	(5)	(5)	0	0	0	0	0 No - Proposal will not affect front-line services
RES07S	Telephony (mobile phone contract)	Councillor Samantha Rayner	Resources	HR, Corporate Projects and IT	Revised contract for mobile phones has resulted in lower costs.	(75)	(75)	0	0	0	0	0 No - Proposal will not affect front-line services
RES08S	DWP grant	Councillor Samantha Rayner	Resources	Library and Resident Services	In 2022/23 additional DWP grant was received for the "Youth Hub". This saving assumes the scheme runs again in 2023/24 and the Council is successful in an application.	(90)	(90)	0	0	0	0	0 No - Proposal will not affect front-line services
RES09S	Admin support	Councillor Andrew Johnson	Resources	All	Review of admin functions across the Council.	(45)	(45)	0	0	0	0	0 No - Proposal will not affect front-line services
RES10S	Staffing review in Resources	Councillor David Hilton	Resources	All	Review of current vacancies across the Directorate and options for alternative delivery. This will reduce capacity to support corporate programmes, etc.	(100)	(100)	0	0	0	0	0 No - Proposal will not affect front-line services
TOTAL RESOURCES SAVINGS						(834)	(991)	157	0	0	0	

Reference	Saving Title	Portfolio holder	Directorate	Service Area	Description of how the saving will be achieved	Full year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	EQJA required?
							2023/24	2024/25	2025/26	2026/27	2027/28	
						£'000	£000	£000	£000	£000	£000	
CORP01S	Line by line budget review	Councillor Andrew Johnson	Contingency and Corporate	Contingency and Corporate	Review of budgets compared to last year's outturn has identified areas where budgets can be reduced. This includes the expected decrease in national insurance.	(129)	(129)	0	0	0	0	No - Proposal will not affect front-line services
TOTAL CONTINGENCY AND CORPORATE SAVINGS						(129)	(129)	0	0	0	0	

Reference	Saving Title	Portfolio holder	Directorate	Service Area	Description of how the saving will be achieved	Full year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	Part-year impact	EQJA required?
							2023/24	2024/25	2025/26	2026/27	2027/28	
						£'000	£000	£000	£000	£000	£000	
CEX01S	National insurance	Chief Executive	Councillor Andrew Johnson	Chief Executive	Savings from the reversal of the NI increase.	(2)	(2)	0	0	0	0	No - Proposal will not affect front-line services
TOTAL CHIEF EXECUTIVE SAVINGS						(2)	(2)	0	0	0	0	

1. Special Expenses for Non-Parish Areas 2023/24

- 1.1 Special expenses are costs incurred for the provision of an amenity or service that is primarily for the benefit of one locality. For the Council these expenses are levied to cover the costs of local services in the Maidenhead and Windsor Town areas which elsewhere would be dealt with by one or more parish councils.
- 1.2 In accordance with Section 35 of the Local Government Finance Act 1992 the Council has taken the decision in previous years to treat all expenses of the Council as general expenses other than those identified as special expenses that are listed in the table below.
- 1.3 It is recommended that the policy is endorsed again.

Table F1: Estimated cost of special expenses in 2023/24

	Estimated cost
	£
Allotments	5,960
Street and footway lighting	445,368
Recreation grounds and open spaces	805,118
Town centre management	37,402
Administration of the Town Forum	5,021
Total	£1,298,869

	2022/23	2023/24
Council Tax Base: Maidenhead	22,370.69	22,644.94
Council Tax Base: Windsor	13,809.40	13,386.41
Total	36,180.09	36,031.35
Precept Tax Band D	£1,250,743	£1,298,869
Council Tax Band D	£34.57	£35.60
Increase in Band D	1.99%	2.98%

1. Allocation of the Dedicated Schools Grant 2023-24

- 1.1 The Dedicated Schools Grant (DSG) funds both maintained schools and academies and is ring fenced for schools and pupil activity as defined by the School and Early years Finance (England) Regulations. The grant is notionally split between four funding blocks: schools, central school services, early years, and high needs. Its use is split between the:
 - Individual School's Budget (ISB) or delegated budget. This is the funding that is passed directly to schools and is mainly formula driven; and
 - Centrally Retained School's Budget (non-delegated budget).
- 1.2 There is limited flexibility for Local Authorities to transfer funding between the four blocks, but it cannot be used for other purposes. The Education and Skills Funding Agency have limited the movement of funds from the schools Block to 0.5% of the total Schools Block allocation, but only with the agreement of the Schools Forum after having consulting with all schools. There is no block transfer agreed for 2023-24.
- 1.3 The Council has a responsibility to ensure that the Dedicated Schools Grant is deployed in accordance with the conditions of grant and the School and Early Years Finance (England) Regulations. The arrangements for 2023-24 are detailed by the Education and Skills Funding Agency (ESFA) "Schools operational guide 2023 to 2024", the "High needs funding 2023 to 2024 operational guide" and the "Early Years operational guide 2023 to 2024 operational guide".
- 1.4 From 2019-20 onwards, the Education and Skills Funding Agency has required a deficit recovery plan from any local authority that has a cumulative Dedicated Schools Grant deficit at 31 March each year. The requirement is to demonstrate how the local authority plans to bring the DSG account back into balance.
- 1.5 Schools Forum is consulted on all aspects of the DSG and have termly meetings with council officers. All reports and minutes are published on the [council website](#).
- 1.6 The latest DSG allocations for 2023-24 financial year were published by the Government in December 2022. Table 1 provides a summary.

Table G1: Dedicated Schools Grant allocations by block

	2022/23 Budget	2023/24 December Settlement	Change
	£m	£m	£m
Gross Schools Block	101.694	108.773	7.079
Schools – Base Growth Fund	0.603	1.040	0.437
Central School Services Block	1.035	0.995	(0.040)
Indicative Early Years Block	10.401	11.210	0.809
High Needs Block	27.433	30.183	2.750
Gross Dedicated Schools Grant	141.166	152.201	11.035
Less: Estimated Academy NNDR	(65.982)	(70.469)	(4.487)
Less: High needs direct funding	(3.040)	(3.176)	(0.136)
Net Dedicated Schools Grant	72.144	78.556	6.412

- 1.7 The council budget for 2023-24 reflects an estimate per block based on the December 2022 Dedicated Schools Grant settlement. The 2023-24 Schools Block settlement now includes a supplementary grant previously received in year as a non-Dedicated Schools Grant of £3.064m and allocated to schools. This supplementary grant will be incorporated into the school formula shares from April 2023.
- 1.8 The 2022-23 budget estimate includes the current Dedicated Schools Grant per block and £0.129m in year early years funding relating to 2021-22 and received in 2022-23. The School Growth fund allocations for both 2023-24 and 2022-23 reflect the base funding as per autumn grant allocations.
- 1.9 The allocations for the gross Schools and Central Block grant are now final. A proportion of the High Needs Block is subject to change by the Education and Skills Funding Agency. This change will reflect pupil movements, known as 'Imports and exports' funding and a further education college merger. The net change is likely to reduce final net grant figure due to the Council for 2023-24. The Council will also receive a revised in year estimate for the Early Years Block and this will not be finalised until July 2023, to reflect the January 2023 early years providers Census data.
- 1.10 Updated block allocations are reported to the Schools Forum at the termly meetings, along with the latest budget monitoring forecasts. The budget monitoring reports state the latest projected estimate for the Dedicated Schools Grant reserve. Table 2 summarises now this reserve has changed from 2015-16.

Table G2: Dedicated Schools Grant Reserve

Year End DSG Reserves	Surplus / (Deficit) £m
2015-16	0.737
2016-17	(0.398)
2017-18	(0.980)
2018-19	(0.783)
2019-20	(1.025)
2020-21	(1.791)
2021-22	(2.047)
2022-23 (forecast)	(1.850)

- 1.11 The reserve has been in deficit since 2016-17, due to spending pressures in the High Needs Block in relation to increasing numbers of pupils receiving Education Health & Care Plans (EHCPs), increasing complex needs, and increasing costs of provision, particularly those outside the local authority. Year-end underspends within the other blocks have been used to offset part of the High Needs Block overspend and reduce the cumulative deficit on the reserve.
- 1.12 The projected cumulative deficit 31 March 2023 is 1.3% of the budget allocation 2022-23.

Background Information

Service area:	Council-wide
Directorate:	Council-wide
Budget proposal reference number/s:	2023/24 budget – Overarching EQIA
Completed by: Ellen McManus-Fry Date: 25/01/23	Approved by: Andrew Vallance Date: 31/01/23

Provide a brief explanation of the budget proposal/s:

- What are the intended outcomes?
- Who will be affected by the proposal?
- Does this conflict with any statutory responsibilities or requirements?

Introduction

The 2023/24 budget details how the Council intends to use the financial resources available to it to deliver services to residents of the Borough. To a large extent services are determined by the statutory framework in which local authorities operate. Where there is discretion, the Corporate Plan serves as the framework for decision making. The financial climate for all councils is currently challenging and the requirement to set a balanced budget necessitates difficult decisions about where to target limited financial resources.

In assessing the impact of this budget, it is important to recognise that approximately 80% of the Council's spending is directed towards Children's and Adults' Services. The individuals and families accessing and supported by these services include a disproportionate number with particular protected characteristics, such as older adults accessing social care; disabled individuals and their families and carers; and children in care. The overall impact of reductions in Council spending can therefore be expected to show a bias towards those groups.

In this challenging economic climate, both for individuals and for local authorities, the Council is driving towards a more efficient and appropriate use of its spending. It is committed to protecting the most vulnerable members of our community, whilst supporting the enablement and empowerment of those who have a lower level of need through cost-effective solutions and a longer-term approach of prevention and early intervention.

Financial overview

The budget includes:

- Additional investment (growth) of £10.558m
- Savings of £10.923m

In assessing the impact at a holistic level, the following services have included cash increases in the overall budget:

- Adults & Housing
- Children's Services
- Governance, Law, Strategy & Public Health

The following services have included cash decreases:

- Place
- Resources

Equality impact assessment process

The consideration of the impact upon protected characteristics and vulnerable groups has been paramount through this budget process. As part of the process, savings proposals were reviewed to identify those where equality impact assessment was necessary, and this assessment was undertaken to highlight relevant equality considerations and the potential mitigations which may be employed. These EQIAs were subsequently published as part of the consultation on the budget and attracted feedback from the public. Investment (growth) proposals, where not driven by statutory requirements, have been driven by the Corporate Plan and related plans and strategies. The Corporate Plan was itself developed with regard to protected characteristics. The recent refresh of the Plan took place alongside the update of the Council’s equality objectives, which allowed the incorporation of equality priorities and new local data on inequalities into the Corporate Plan. In the case of both savings and growth proposals, further EQIAs will be required if and when proposals are agreed and as delivery plans are developed and agreed. There will therefore be additional opportunities to refine our understanding of the equality impacts involved and to explore measures to avoid or mitigate negative impacts upon vulnerable groups.

Consultation

The public consultation was widely promoted through multiple external and internal channels, and available in both digital and hard copy format to maximise its accessibility. Engagement was undertaken with a range of voluntary groups and organisations to increase the diversity of respondents and ensure that individuals who may be disproportionately impacted had the opportunity to respond. Among the respondents to the consultation, there was an overrepresentation of older people (45+) and people who identify as white. Young people were underrepresented, and the responses indicated that a minority (9%) had interacted with Children’s Services over the past 12 months. However, specific engagement was undertaken with the Youth Council who submitted a collective response to the budget. The proportion of respondents who stated they had a disability was higher than would be expected, based on recent census data, and may be linked to the age profile of respondents. The consultation survey was promoted through the Disability and Inclusion Forum and the Learning Disability Partnership Board, including the Speaking Out group, received a briefing on key budget proposals. Despite the relatively high proportion of responses from individuals declaring a disability, only a minority of respondents (5%) had interacted with Adults Services over the past 12 months. Consultation responses have been considered and incorporated into individual savings EQIAs as appropriate.

Equality Impact Analysis

	<p>How do the protected characteristics influence the needs of individuals within this proposal?</p> <p>How might these characteristics affect the impact of the proposal?</p> <p>(If no influence on impact, state ‘N/A’)</p>	<p>Overall impact</p>
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<p>Age</p>	<p><u>Older people</u></p> <p>The changes to and reviews of adult social care are focused on promoting independence and reablement and making best use of assets within the community and within an individual’s family. These follow evidence- and experience-based approaches to reduce dependency and ensure that individuals receive appropriate levels of care and support which enable them to achieve better outcomes. Overall, this should have a positive impact upon older adults who access adult social care. The approach of funding social care through the establishment of a personal budget equal to the cost of the council meeting care costs will impact some older people in nursing or residential care who may have to ‘top up’ their care budget or choose an alternative placement. However, it should ensure that funding is available for all eligible residents, positively impacting a wider group of older individuals. In addition, a reduction has been made to the review of access to care policies, which means there will be a smaller negative impact to nursing/residential capacity. Older individuals in nursing and residential care may also be impacted by changes to the Care Home Quality Support service, particularly if they benefited from the inclusiveness this service promoted.</p> <p>Other proposals which may affect older people include the restructure of the safeguarding and Quality Assurance service, although a review of priorities and risks will be carried out to mitigate the impacts as far as possible and maintain quality levels through multi-agency partnership. Individuals who are cared for at home by family and friends may also be impacted by the reduction to the volume of work carried out with carers and the review of respite provision. However, reviews of individuals’ care needs will seek to ensure that individuals are receiving appropriate levels of care and support, enabling those with lower levels of care needs and directing resources towards higher-need individuals.</p> <p>The cessation of support for the Age Concern advice service will impact older people and their families who use this service, although similar services, such as Citizen’s Advice Bureau, do exist so alternative support will be available for some issues.</p> <p>The increased use of cashless parking systems in the borough and the removal of some Pay and Display machines may have an impact on older people who</p>	<p>There will be some negative impacts through necessary savings, particularly where individuals experience disadvantage related to a combination of protected characteristics, such as age and disability. However, the overall approach is designed to improve outcomes in the medium term, to mitigate impacts to the most vulnerable and to strengthen preventative services, and will therefore have an ultimately positive impact.</p>
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	<p>are less likely to be able or confident to use a phone app. It will be possible to pay for parking over the phone, but this may still be more difficult for any older people who have a hearing impairment. This impact will be mitigated by ensuring that the distance between remaining Pay and Display machines is kept to a minimum.</p> <p><u>Children and younger people</u> Younger age groups will be disproportionately affected by changes to Children’s Services. Within this group, children with disabilities and from lower socio-economic groups will experience greater impact due to their overrepresentation among those children and young people who are in care or in need. The reduction of home to school transport to statutory levels will impact on those from lower income families, although the statutory provision will maintain it for those most in need of this service. The restructure of the safeguarding and Quality Assurance service, mentioned in relation to older age, may also impact children and young people who are affected by the work of these teams. However, effective prioritisation of resources will enable quality service to be maintained and risk levels to be managed.</p> <p>Some savings around children and young people are focused on delivering efficiencies while protecting statutory requirements. Some shorter-term changes are being implemented to allow for longer term changes to delivery models which focus on strengthening early intervention and preventative support. The risk of increased pressure to certain services as a result of these proposals has been acknowledged through growth bids matching the reductions to legal services and UASC support. Whilst the need for a balanced budget makes it impossible to avoid any negative impact at all, consultation is planned with stakeholder groups around the Family Hub proposals to identify priority activities and services.</p>	
Disability	<p>In some cases, the impact of these proposals on disabled people will be mitigated or avoided, as the funding for those specific services is separate from the saving presented here. For example, school transport for disabled children and disabled parking provision will be protected. However, other savings will disproportionately affect those with disabilities. These include the Education Welfare Service and the Family Hub. The review of SEND support and policies within</p>	As above

	<p>Children's Services may also impact upon disabled children and their parents/carers and result in a possible reduction in response rates, although statutory requirements will be maintained. The change to a cashless parking system may also affect disabled people who have difficulty using the internet or a phone to make payments.</p> <p>The changes to and reviews of adult social care are focused on promoting independence and reablement and making best use of assets within the community and within an individual's family. These follow evidence- and experience-based approaches to reduce dependency and ensure that individuals receive appropriate levels of care and support which enable them to achieve better outcomes, and should therefore have a positive impact upon disabled individuals who access social care. The reduction in the number of residential and nursing places may have a particular impact upon individuals with more complex needs, such as older people with disabilities, who would have more difficulty returning to their own home and may therefore experience longer stays in hospital until suitable placements are available. However, additional funding allocated to reduce the extent of this saving will lessen its overall impact.</p> <p>Other proposals which may affect older people include the restructure of the safeguarding and Quality Assurance service, although a review of priorities and risks will be carried out to mitigate the impacts as far as possible and maintain quality levels through multi-agency partnership. Individuals who are cared for at home by family and friends may also be impacted by the reduction to the volume of work carried out with carers and the review of respite provision. However, reviews of individuals' care needs will seek to ensure that individuals are receiving appropriate levels of care and support, enabling those with lower levels of care needs and directing resources towards higher-need individuals.</p>	
Sex	<p>Potential impacts around the protected characteristic of sex are primarily based on sex-based biases within those accessing certain services.</p> <p>Unaccompanied asylum-seeking children (UASC) are predominantly male so a reduction in the number of UASC supported in the borough would have a disproportionate impact on young male asylum seekers who are in need of support.</p>	As above

	<p>The majority of older people in residential care are female, so the proposals around nursing and residential care would have a greater impact on female residents. This includes potential positive impacts, such as the support for independent living, as well as potential negative impacts like top-up care costs and a reduction in residential/nursing places.</p>	
Race, Ethnicity and Religion/Belief	<p>The potential impact related to race and ethnicity is primarily linked to the savings within Children's Services. The changes to the support of Unaccompanied Asylum-Seeking Children will have a disproportionate impact on children from certain ethnic minority backgrounds, particularly those of black and Asian ethnicity, who make up the majority of child applicants for asylum (according to the most recent data from the Refugee Council).</p> <p>There will also be a differential use of the Education Welfare Service based on ethnic/racial background; for example, children from the gypsy and traveller community have higher rates of school absence, according to national Government figures. Any changes to this service that result from amendments to its funding process may affect certain groups differently, although the maintenance of statutory levels of support would require that case work was funded for the most severe and persistent cases of absenteeism.</p> <p>Concerns were raised in the consultation about the impact of an initial proposal to introduce Sunday parking charges on those attending church services. This feedback has been listened to and Sunday parking charges will no longer be introduced.</p>	As above
Sexual Orientation and Gender Reassignment	<p>The budget is unlikely to disproportionately or differentially impact individuals based upon this protected characteristic.</p>	
Pregnancy and Maternity	<p>Changes to any Family Hub services which benefit new or expectant parents may impact upon pregnant women and new mothers who use these services.</p>	As above
Marriage and Civil Partnership	<p>The budget is unlikely to disproportionately or differentially impact individuals based upon this protected characteristic.</p>	
Socio-economic Considerations e.g. low income, poverty *	<p>Individuals living in socio-economic disadvantage will be mainly affected by increases to or introduction of charges and reduction of supported services. This</p>	As above

<p>*this is not a legally protected characteristic and there is no legal requirement to consider the impact upon this group. However, it is voluntarily included here to enable consideration of the impact of the budget on those who are particularly vulnerable during this cost-of-living crisis</p>	<p>includes changes to parking charges and school transport reductions. Many of the proposals to parking charges will be subject to further review, so there will be opportunities to assess the potential equality impacts of the available options at a later point. The potential impact of new or increased parking charges in Maidenhead on low-income individuals and families needing to access the town centre has been mitigated by the introduction of 1-hour free parking. School transport provision will also be maintained at a statutory level so that those most in need of the service are still supported.</p> <p>Other services more likely to be required and utilised by low-income individuals include the Education Welfare Service, the Family Hub and Family Support Workers. However, some shorter-term changes like the Family Hub service will enable longer term changes to delivery models and support the development of new approaches which will result in more sustainable benefits and efficiencies. Further internal reviews and consultations with stakeholder groups will be central in determining the priorities for funding so as to mitigate the impact of reductions in service.</p> <p>Lower income individuals and families may also experience a greater impact from the personal care budget and the restrictions in placement options if they cannot afford the top-up costs associated with other placements. The cessation of support for the Age Concern advice service will have an impact upon older people with debt problems who use their debt advice service and may result in further financial difficulty for some. However, in recognition of the impact of general cost of living rises upon low-income residents, the Council is investing in two income maximisation officers, which will have a positive impact upon vulnerable residents who need assistance to access benefits and subsidies and so support those in financial difficulty.</p>	
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Where a potential negative impact has been identified, what measures would be put in place to mitigate or minimise it?

The Council is committed to ensuring that all residents, particularly those who may be most vulnerable, are supported to achieve positive outcomes, and that they have the benefit of efficient, cost-effective services which take account of their needs as individuals and enable them to thrive and live independent lives.

Feedback received through the consultation has highlighted concerns around the funding of particular areas, specifically Children's Service and Adult's Service. The Council has received additional funding and has prioritised additional funding to these services, reflecting the priority of reducing impacts on residents with protected characteristics and facing challenges. This includes a substantial reduction in the saving associated with the Family Hub, thus lessening the impact of that proposal, and additional funding for staff retention. Significant reductions have also been made to the savings related to the review of policies for accessing nursing/residential placements and to the review of Optalis staffing. This will reduce the impact on waiting times within Adult Social Care.

Concerns about the impact of parking costs on residents accessing the town centre have been addressed through the retention of free Sunday parking in Maidenhead and an expansion of 1-hour free parking at car parks in in Windsor and Maidenhead. This will reduce the cost burden for lower-income individuals accessing services and facilities in the town centre. Where proposals have the potential to increase pressure on services, this has been acknowledged and reviews are planned to prioritise the services and resources which deliver the greatest benefit to residents and service users. Where appropriate, for example for the changes to the Family Hub service and proposed changes to parking subsidies, this will involve further review or consultation with service users to identify those priorities.

The impact of some proposals can be mitigated through signposting and redirecting individuals to alternative services and resources delivered by partners or by other organisations within the community. Collaborative, cross-system working with partners such as Frimley ICB will be central to ensuring that resources are prioritised correctly and used efficiently. This approach also aligns with work being carried out across the Council to strengthen community-based services and develop preventative solutions, to reduce demand on high threshold services and enable residents to achieve better outcomes.

Where changes to staffing levels are included in proposals, efforts have been made to minimise the impact on frontline roles and to combine skills across areas, such as the housing, licencing, environmental health and trading standards teams, to maximise the service offer. In addition, investment has been allocated for new income maximisation officer, to help ensure that residents from lower socio-economic groups are accessing the benefits to which they are entitled and so maximising incomes.

1. Amendments to the draft budget

- 1.1 The provisional settlement announced on 19 December 2022 was better than assumed when setting the draft budget for consultation. In total, this delivered £3.539m additional funding. This has given the Council some ability to allocate additional resources, after considering responses to the consultation.
- 1.2 The additional funds have been used to provide additional investment (£1.807m), reduce savings (£1.200m), and reduce the requirement to raise fees and charges (£0.101m). In addition, £1.000m has been set aside to strengthen reserves. Ringfenced grants and a reduced transformation investment fund make up the balance (-£0.569m).
- 1.3 Table H1 summarises how the additional funds have been deployed. Where appropriate, further detail is provided in the paragraphs below. Most of these items appear as growth items in Annex C and are cross referenced.

Table H1: Additional budget allocated post-consultation

	Additional Budget £m	Reference
Contribution to reserves	1.000	See below
Reductions in savings		
Adult Social Care	0.500	See below
Children's Services	0.670	See below
Car parking on Sundays	0.030	PLA09S
Additional growth		
Extra 1% staff pay settlement	0.514	See below
Air quality monitoring	0.094	AHH09G
Neighbourhood services	0.200	PLA11G
Resident car parking discount	0.124	PLA12G
Road maintenance	0.200	PLA13G
Community policing	0.240	PLA14G
Planning	0.050	PLA15G
Contract procurement	0.065	PLA16G
Town centre facelift	0.150	PLA17G
Member case workers	0.095	GLS07G
Income maximisation officers	0.075	RES05G
Reduction in fees & charges income		
Car parking on Sundays	0.101	See below
Additional Funding		
Ring-fenced grant funding	(0.269)	See below
Use of the transformation investment fund	(0.300)	CORP01G
	3,539	

Council-wide budgets

- 1.4 Given the financial risks and uncertainty faced by the Council, £1.000m has been budgeted to strengthen reserves. In addition, £0.514m has been allocated to allow for a 4% pay settlement. This includes an estimate of the budget required assuming Achieving for Children and Optalis do the same.
- 1.5 To partly fund these initiatives the transformation investment fund has been reduced from £0.475m to £0.175m.
- 1.6 Additional grant funding (separate to the settlement) has also been built into the budget, mainly relating to funding received for the costs of hosting people from Ukraine that can legitimately be offset against costs of facilitating the scheme.

Adult Social Care

- 1.7 An additional £0.500m has been allocated to Adult Social Care. This has been deployed to take out the saving in relation to charging for Meals on Wheels delivery (though a charge for the cost of the meal itself remains). Other savings in respect of policies for accessing social care and Optalis staffing have been reduced (AHH19S and AHH30S in Annex D).

Children's Services

- 1.8 An additional £0.670m has been allocated to Children's services. This has been allocated mainly to reduce the saving on Family Hubs by £0.400m (CHI20S in Annex D). It has also been used to remove the saving in respect of the Youth Offending Team, and to reduce the saving in respect of workforce retention initiatives (CHI10S in Annex D).

Place Directorate

- 1.9 Several initiatives have been funded in the Place directorate and further detail can be found on most of these in Annex C which details budget growth. The changes to car parking include continuing with free parking on Sundays across Maidenhead, and extension of the resident discount for parking. As the free Sunday parking impacts on the budget via income from fees & charges, this element does not appear specifically as growth in Annex C.
- 1.10 Other significant changes include investments in community safety with four Community Police Officers, road maintenance, the appearance of town centres including four additional environmental enforcement officers, and contract monitoring with a view to achieving future efficiencies.

Governance, Law, Strategy and Public Health

- 1.11 Two additional member case workers, along with an apprentice, have been included which was part of the recommendations made in the peer review.

Resources

- 1.12 Two income maximisation officers have been budgeted for. These roles assist vulnerable clients to access financial support during the cost-of-living crisis.

Council Tax Determination 2023/24**RECOMMENDATIONS**

The Council is required, by law, to make some of its resolutions regarding the budget and the setting of Council Tax in a prescribed format. Due to their technical nature, a short explanation is included in italics under each part of the resolution. It is important to ensure that all the necessary areas are covered and Council is asked, therefore, to make resolutions in the form set out below:-

- a) i) That the revenue estimates for 2023/24, which show the direct costs as set out in Annex B, together with the approved estimates for 2023/24 be confirmed (or amended) for inclusion in the Budget Book.
 ii) and that following approval of these estimates the Head of Finance be instructed to allocate overheads across all services, using appropriate methods of apportionment, in order that the estimates conform to the Best Value Accounting Code of Practice requirement to show full costs of services.
- b) It be noted that on 1 December 2022, Cabinet approved the Council Tax Base 2023/24,
- i) For the whole Council area as **70,250.20** [Item T in the formula in Section 31B(3) of the Local Government Finance Act 1992
- ii) for dwellings in those parts of its area to which a Parish precept relates as in the list below.

	Band D Equivalentents
Bisham	737.95
Bray	4,481.83
Cookham	2,980.26
Cox Green	3,058.25
Datchet	2,275.47
Eton	1,833.55
Horton	465.79
Hurley	1,019.83
Old Windsor	2,427.73
Shottesbrooke	83.01
Sunningdale	3,558.08
Sunninghill & Ascot	6,698.39
Waltham St. Lawrence	691.29
White Waltham	1,299.91
Wraysbury	2,157.51
	33,768.85
Unparished Areas	
Maidenhead	22,644.94
Windsor	13,836.41
	70,250.20

(Explanatory Note: These figures are the tax bases for each parished and unparished area of the Council)

- c) Calculate that the Council Tax requirement for the Council's own purposes for 2023/24, (excluding Parish Precepts and Special Expenses) is **£85,923,722**
- d) That the following amounts be calculated for the year 2023/24 in accordance with Sections 31 to 36 of the Act:
- i) £110,548,207
 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.
(Explanatory Note: This is the net expenditure of the Council (including parish precepts, Adult Social Care precept and Special Expenses)
- ii) £21,427,750
 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
(Explanatory Note: This figure includes non-specific grants, and Business Rate income due to the Council from the Government, together with any surplus on the Council's Collection Fund.)
- iii) £89,120,457
 being the amount by which the aggregate at (d) (i) above exceeds the aggregate at (d) (ii) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31A(4) of the Act).

(Explanatory Note: This is the council tax requirement of the Council (including parish precepts, Adult Social Care precept and Special Expenses)

- iv) £1,268.61
being the amount at (d) (iii) above (Item R), all divided by Item T ((b) (i) above), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
(Explanatory Note: This figure is the average Band D Council Tax including Parish Precepts, Adult Social Care precept and Special Expenses.)
- v) £3,196,735
being the aggregate amount of all special items (Parish Precepts and Special Expenses) referred to in Section 34(1) of the Act (as per Annex I3).
(Explanatory Note: This figure is the aggregate of Parish Precepts and Special Expenses.)
- vi) £1,223.11
being the amount at (d) (iv) above less the result given by dividing the amount at (d) (v) above by Item T (b) (i) above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish Precept or Special Expense relates.
(Explanatory Note: This figure is the Band D Council Tax including Adult Social Care Precept, excluding Parish Precepts, and Special Expenses.)
- e) To note that the Thames Valley Police and Crime Commissioner and the Royal Berkshire Fire Authority have issued or will shortly issue precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table in Annex I2.
- f) That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables in Annex I2 as the amounts of Council Tax for 2023/24 for each part of its area and for each of the categories of dwellings.
- g) Determine whether the Council's basic amount of Council Tax for 2023/24 is excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

	a)	Parish Only							
	b)	Parish & RBWM (excl. ASC Precept)							
	c)	Total (incl. Fire, Police & ASC precept)							
		Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
					2023/24				
<i>RBWM - General expense</i>		707.16	825.01	942.87	1,060.73	1,296.45	1,532.16	1,767.89	2,121.46
<i>RBWM - Adult social care</i>		108.25	126.30	144.34	162.38	198.46	234.55	270.63	324.76
Total		815.41	951.31	1,087.21	1,223.11	1,494.91	1,766.71	2,038.52	2,446.22
<i>RBWM - Special expense</i>		23.73	27.69	31.64	35.60	43.51	51.42	59.33	71.20
<i>Thames Valley PCC (TBC)</i>		170.85	199.33	227.80	256.28	313.23	370.18	427.13	512.56
<i>Berkshire Fire authority (TBC)</i>		52.63	61.41	70.18	78.95	96.49	114.04	131.58	157.90
<i>Bisham</i>	a)	36.13	42.16	48.18	54.20	66.24	78.29	90.33	108.40
<i>Bisham</i>	b)	743.29	867.17	991.05	1114.93	1362.69	1610.45	1858.22	2229.86
<i>Bisham</i>	c)	1075.02	1254.21	1433.37	1612.54	1970.87	2329.22	2687.56	3225.08
<i>Bray</i>	a)	32.37	37.77	43.16	48.56	59.35	70.14	80.93	97.12
<i>Bray</i>	b)	739.53	862.78	986.03	1109.29	1355.80	1602.30	1848.82	2218.58
<i>Bray</i>	c)	1071.26	1249.82	1428.35	1606.90	1963.98	2321.07	2678.16	3213.80
<i>Cookham</i>	a)	31.49	36.74	41.99	47.24	57.74	68.24	78.73	94.48
<i>Cookham</i>	b)	738.65	861.75	984.86	1107.97	1354.19	1600.40	1846.62	2215.94
<i>Cookham</i>	c)	1070.38	1248.79	1427.18	1605.58	1962.37	2319.17	2675.96	3211.16
<i>Cox Green</i>	a)	41.24	48.11	54.99	61.86	75.61	89.35	103.10	123.72
<i>Cox Green</i>	b)	748.40	873.12	997.86	1122.59	1372.06	1621.51	1870.99	2245.18
<i>Cox Green</i>	c)	1080.13	1260.16	1440.18	1620.20	1980.24	2340.28	2700.33	3240.40
<i>Datchet</i>	a)	42.35	49.40	56.46	63.52	77.64	91.75	105.87	127.04
<i>Datchet</i>	b)	749.51	874.41	999.33	1124.25	1374.09	1623.91	1873.76	2248.50
<i>Datchet</i>	c)	1081.24	1261.45	1441.65	1621.86	1982.27	2342.68	2703.10	3243.72
<i>Eton</i>	a)	47.33	55.21	63.10	70.99	86.77	102.54	118.32	141.98
<i>Eton</i>	b)	754.49	880.22	1005.97	1131.72	1383.22	1634.70	1886.21	2263.44
<i>Eton</i>	c)	1086.22	1267.26	1448.29	1629.33	1991.40	2353.47	2715.55	3258.66
<i>Horton</i>	a)	65.21	76.07	86.94	97.81	119.55	141.28	163.02	195.62
<i>Horton</i>	b)	772.37	901.08	1029.81	1158.54	1416.00	1673.44	1930.91	2317.08
<i>Horton</i>	c)	1104.10	1288.12	1472.13	1656.15	2024.18	2392.21	2760.25	3312.30
<i>Hurley</i>	a)	22.88	26.69	30.51	34.32	41.95	49.57	57.20	68.64
<i>Hurley</i>	b)	730.04	851.70	973.38	1095.05	1338.40	1581.73	1825.09	2190.10
<i>Hurley</i>	c)	1061.77	1238.74	1415.70	1592.66	1946.58	2300.50	2654.43	3185.32
<i>Old Windsor</i>	a)	48.28	56.33	64.37	72.42	88.51	104.61	120.70	144.84
<i>Old Windsor</i>	b)	755.44	881.34	1007.24	1133.15	1384.96	1636.77	1888.59	2266.30
<i>Old Windsor</i>	c)	1087.17	1268.38	1449.56	1630.76	1993.14	2355.54	2717.93	3261.52
<i>Shottesbrooke</i>	a)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Shottesbrooke</i>	b)	707.16	825.01	942.87	1060.73	1296.45	1532.16	1767.89	2121.46
<i>Shottesbrooke</i>	c)	1038.89	1212.05	1385.19	1558.34	1904.63	2250.93	2597.23	3116.68

	a)	Parish Only							
	b)	Parish & RBWM (excl. ASC Precept)							
	c)	Total (incl. Fire, Police & ASC precept)							
		Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
<i>Sunningdale</i>	a)	42.90	50.05	57.20	64.35	78.65	92.95	107.25	128.70
<i>Sunningdale</i>	b)	750.06	875.06	1000.07	1125.08	1375.10	1625.11	1875.14	2250.16
<i>Sunningdale</i>	c)	1081.79	1262.10	1442.39	1622.69	1983.28	2343.88	2704.48	3245.38
<i>Sunninghill & Ascot</i>	a)	25.91	30.23	34.55	38.87	47.51	56.15	64.78	77.74
<i>Sunninghill & Ascot</i>	b)	733.07	855.24	977.42	1099.60	1343.96	1588.31	1832.67	2199.20
<i>Sunninghill & Ascot</i>	c)	1064.80	1242.28	1419.74	1597.21	1952.14	2307.08	2662.01	3194.42
<i>Waltham St. Lawrence</i>	a)	27.97	32.63	37.29	41.95	51.27	60.59	69.92	83.90
<i>Waltham St. Lawrence</i>	b)	735.13	857.64	980.16	1102.68	1347.72	1592.75	1837.81	2205.36
<i>Waltham St. Lawrence</i>	c)	1066.86	1244.68	1422.48	1600.29	1955.90	2311.52	2667.15	3200.58
<i>White Waltham</i>	a)	68.22	79.59	90.96	102.33	125.07	147.81	170.55	204.66
<i>White Waltham</i>	b)	775.38	904.60	1033.83	1163.06	1421.52	1679.97	1938.44	2326.12
<i>White Waltham</i>	c)	1107.11	1291.64	1476.15	1660.67	2029.70	2398.74	2767.78	3321.34
<i>Wraysbury</i>	a)	39.55	46.15	52.74	59.33	72.51	85.70	98.88	118.66
<i>Wraysbury</i>	b)	746.71	871.16	995.61	1120.06	1368.96	1617.86	1866.77	2240.12
<i>Wraysbury</i>	c)	1078.44	1258.20	1437.93	1617.67	1977.14	2336.63	2696.11	3235.34
<i>Unparished areas</i>	a)	23.73	27.69	31.64	35.60	43.51	51.42	59.33	71.20
<i>Unparished areas</i>	b)	730.89	852.70	974.51	1096.33	1339.96	1583.58	1827.22	2192.66
<i>Unparished areas</i>	c)	1062.62	1239.74	1416.83	1593.94	1948.14	2302.35	2656.56	3187.88

2023/24 - Council tax - billing							
	2022/23	2022/23	2022/23	2023/24	2023/24	2023/24	C. Tax
Parish Precepts compared to last year	Tax Base	Precepts / Special Expenses	Council Tax	Tax Base	Precepts / Special Expenses	Council Tax	(+) Increase / (-) Decrease
	Band D	£	Band D (£)	Band D	£	Band D (£)	%age
Parish							
Bisham	735.38	35,391	48.13	737.95	39,998	54.20	+12.6%
Bray	4,434.44	204,350	46.08	4,481.83	217,633	48.56	+5.4%
Cookham	2,974.88	134,077	45.07	2,980.26	140,781	47.24	+4.8%
Cox Green	3,055.20	175,803	57.54	3,058.25	189,173	61.86	+7.5%
Datchet	2,268.93	144,531	63.70	2,275.47	144,531	63.52	-0.3%
Eton	1,833.47	124,190	67.73	1,833.55	130,165	70.99	+4.8%
Horton	466.51	45,405	97.33	465.79	45,560	97.81	+0.5%
Hurley	1,020.51	34,000	33.32	1,019.83	35,000	34.32	+3.0%
Old Windsor	2,432.95	174,377	71.67	2,427.73	175,822	72.42	+1.0%
Shottesbrooke	75.06	0.00	0.00	83.01	0	0.00	***
Sunningdale	3,479.19	213,224	61.29	3,558.08	228,962	64.35	+5.0%
Sunninghill & Ascot	6,644.13	214,112	32.23	6,698.39	260,360	38.87	+20.6%
Waltham St. Lawrence	693.18	26,500	38.23	691.29	29,000	41.95	+9.7%
White Waltham	1,293.99	130,510	100.86	1,299.91	133,014	102.33	+1.5%
Wraysbury	2,148.41	106,700	49.66	2,157.51	128,000	59.33	+19.5%
Unparished Areas	36,180.09	1,250,746	34.57	36,481.35	1,298,736	35.60	+3.0%
Total	69,736.32			70,250.20			
Average Parish		117,545	54.19		126,533	57.18	+5.5%

RBWM and Major Preceptors compared to last year			
	2022/23	2023/24	C. Tax
RBWM and Major Preceptors compared to last year.	Band D (£)	Band D (£)	Increase/ (Decrease)
RBWM (incl. ASC precept & SE)	1,199.56	1,258.71	4.9%
PCC for Thames Valley	241.28	256.28	6.2%
Royal Berks Fire Authority	73.95	78.95	6.8%
SUB-TOTAL	1,514.79	1,593.94	5.2%
Parish (average)	54.19	57.18	5.5%
TOTAL	1,568.98	1,651.12	5.2%