

Conservative Group Budget Amendment

2. RECOMMENDATION

2.1 It is recommended that the Council;

- I. Recognise the impacts of the cost of living and agree to freeze council tax rates for 2022/23, noting that without an increase in future settlements from the Scottish Government Moray Council may have to increase council tax above what may be considered a normal level in the future.
- II. Agrees in addition to the budget as written the additions as shown in the table below totalling £1,05million
- III. Allows provision of) £16,395,000 for budget pressures as listed in Appendix 2; with the addition of moving the £3,100,000 pressure for Early Learning and Childcare and Additional Support Needs into a protected reserve to be used only following a detailed report to the respective service committee and also;
 - a. Expedite the DSM review along with class contact hours as listed within budget pressures to the service committee as soon as possible, with the report including a comparison review of the DSM of other local authorities in Scotland and suggestions of potential to limit pressure around school roll.
 - b. Requests a report is brought to the next relevant service committee on the pressure for a tree survey with a view to reduce the cost implications of this.
 - c. Ask officers to run an internal campaign highlighting again Moray Councils climate emergency and asking all departments, buildings and facilities to turn off lights, heating etc when not required with a view to saving at least 10% of the budget pressure.
 - d. Remove 4.14 recognising that whilst the council notes the benefits of this the current financial climate does not justify this spend at this time.
- IV. Further service developments totalling £5,000 as described in paragraphs 4.18
- V. Further potential service development of £120,000 4.19;
- VI. Approves savings totalling £1,576,000 as listed in APPENDIX 3;
- VII. Approves budgeted expenditure of £240,733,000 plus amendments as described above for 2022/23 which comes to £241,636,000;
- VIII. Approves indicative budgets for 2023/24 and 2024/25 as set out in APPENDIX 1;
- IX. Approves capital expenditure of £51,426,000 for 2022/2023 as set out in the indicative ten year Capital Plan in APPENDIX 4;
 - a. Requests officers provide a report to the relevant service committee in regard the lines covering Industrial Portfolio to allow scrutiny and debate on the potential to review policy on sale of current industrial assets to generate capital receipts to fund ongoing works and scope to work alongside private sector industrial estate developers.
- X. Approves funding for Moray Integration Joint Board (MIJB) to increase by £6,745,000 plus Moray's share of the £200 million still undistributed in 2022/23 compared to 2021/22 per the settlement letter from Scottish Government;
- XI. Approves use of financial flexibilities associated with the cost of the pandemic of £3,120,000;
- XII. Approves use of ear-marked reserves totalling £1,191,000 for transformation and Council priorities and of £11,522,000 to balance the budget; and
- XIII. That the Council Tax rebate announced at Stage Two of the Scottish Government's budget is delivered through crediting Council Tax accounts, where this is possible.

2.2 It is recommended that the Council notes:

- I. The conditions placed on the Council in terms of the settlement letter from the Cabinet Secretary for Finance;

- II. That the budget is based on the Local Government Settlement issued by the Scottish Government on 16 December 2021 and the announcement of additional funding of £120 million on 27 January 2022 and that the Council's budget will be amended to reflect any changes made by the Scottish Parliament when the Scottish budget is approved; and
- III. Projected additional savings requirements of £16,668,000 million in 2023/24 and £ 4,234,000 million in 2024/25.

Additional budget lines as stated in 2.1 ii);

Item	Department	Cost
*Business rate relief extension	Finance	£346,397
Public toilet investment fund	Direct Services	£250,000
Empty Property Strategy Development	Economic Growth and Development	£50,000
Roads Revenue Increase	Direct Services	£330,000
External review – Shared Services	Corporate	£25,000
Fair Share Funding Officer	Corporate	£50,000
	TOTAL *	£1.05million

*Business rates relief extension – Continue the Scottish Government NDR extension scheme for an additional 3 months throughout the summer period using local powers. Businesses included –

- Bingo Hall;
- Bowling Green;
- Café;
- Caravan Site;
- Cinema;
- Club;
- Garden Centres
- Gallery;
- Golf Course;
- Guest Accommodation;
- Guest House;
- Hotel;
- Hostel;
- Indoor Bowling Rink;
- Leisure Centre;
- Museum;
- Nightclub;
- Public House;
- Restaurant;
- Self-Catering Unit;
- Shop;
- Ski Centre;
- Sports Centre;
- Ten-Pin Bowling Alley;
- Timeshare Unit;
- Visitor Centre.