

Appendix A

Blackburn with Darwen Core Spending Power 2023/24

	Final Settlement 2023/24 £000
Core Spending Power 2022/23	146,048
Business Rates Retained (IABR *1)	21,117
Business Rates Top Up	25,117
Baseline Funding Assessment	46,234
Revenue Support Grant	15,695
Settlement Funding Assessment	61,928
Under-indexing Business Rates	7,876
Improved Better Care Fund	8,349
Social Care Grant	13,968
Market Sustainability and Fair Funding	1,790
Discharge Fund	1,171
New Homes Bonus	401
Lower Tier Services Grant	-
Services Grant	1,802
Council Tax (excl Parish Precepts) *2	63,678
Core Spending Power 2023/24	160,963
Change from 2022/23	14,915
	10.2%

*1 This is Individual Authority Business Rates (IABR) and is Government's assessment of the Council's share of business rates.

*2 This is based on the Government's assumptions of Council Taxbase and Council Tax Levels and is not reflective of the Council's decision on Council Tax.

Appendix B

Blackburn with Darwen Budget Efficiency and Savings Proposals 2023/24

	Base Budget 2023/24	Base Budget 2024/25	Base Budget 2025/26
Adult Social Care (Strategic Workstream 5)			
Staffing Review - Consideration of staffing levels across the portfolio, increase delay in recruitment/professional levels/skill mix/ integration of teams - internally/within Health and Social Care ICB.	50,000	50,000	50,000
Award Intermediate Care contract to Single Provider (not in-house)	400,000	400,000	400,000
Review of Telecare service	76,000	153,500	153,500
Expand Shared Lives scheme	100,000	100,000	100,000
Divert day service placements from external providers into Hopwood Court (now refurbished)	50,000	50,000	50,000
Expand Reablement/Step up from Community	65,000	65,000	65,000
Increase Promoting Independence Review Activity (PIR)	65,000	65,000	65,000
Review of Direct Payments (DP), Reclaims and High Cost DP packages	200,000	200,000	200,000
Development and Implementation of debt recovery policy	100,000	100,000	100,000
Supported Living Review	200,000	200,000	200,000
Reduction in VCFS Contracts	50,000	50,000	50,000
Reduction in Car Allowances Budget	90,190	90,190	90,190
Total Adult Social Care	1,446,190	1,523,690	1,523,690
Children, Young People and Education (Strategic Workstream 4)			
Review of organisational structure	150,000	150,000	150,000
Reduction in Car Allowances budget	17,340	17,340	17,340
Review of the Leaving Care Service (linked to investment in staying put included elsewhere)	200,000	200,000	200,000
Total Children's Service	367,340	367,340	367,340
Public Health, Prevention and Wellbeing (Strategic Workstream 5)			
Reduction in Car Allowances budget	27,960	27,960	27,960
Public Health Contribution to Social Determinants of Health	179,000	179,000	179,000
Total Public Health, Prevention and Wellbeing	206,960	206,960	206,960
Environment and Operations Service			
Reduction in Car Allowances budget (Strategic Workstream 1)	46,560	46,560	46,560
Reduced cost of Assets (Strategic Workstream 2)	100,000	100,000	100,000
Additional Income from Commercial Lettings (Strategic Workstream 6)	150,000	150,000	150,000
Delete budget for debts charges related to Household Waste Recycling Centre (Strategic Workstream 8)	150,000	150,000	150,000
Total Environment and Operations	446,560	446,560	446,560
Growth and Development			
Reduction in Car Allowances budget (Strategic Workstream 1)	9,880	9,880	9,880
Reduced cost of Assets - Mall Car Park (Strategic Workstream 6)	90,000	90,000	90,000
Reduce cost of service due to Procurement Activity (Strategic Workstream 8)	50,000	50,000	50,000
Total Growth and Development	149,880	149,880	149,880
Finance and Governance			
Review of organisational structure (Strategic Workstream 1)	276,000	276,000	276,000
Grant Contribution from Supported Housing Investment Programme (Strategic Workstream 1)	105,000	105,000	-
Recovery of costs from Police and Crime Panel Grant (Strategic Workstream 1)	30,000	30,000	30,000
Reduction in Car Allowances budget (Strategic Workstream 1)	6,300	6,300	6,300
Review of Council Tax Relief for Empty Properties/Major Repairs (Strategic Workstream 6)	270,000	270,000	270,000
Review of Non-Dependent Deduction for Local Council Tax Support (Strategic Workstream 6)	250,000	250,000	250,000
Reduce cost of service due to Procurement Activity (Strategic Workstream 8)	50,000	50,000	50,000
Total Finance and Governance	987,300	987,300	882,300
Digital and Customer Services			
Review of organisational structure (Strategic Workstream 1)	50,000	50,000	50,000
Reduce cost of service due to Procurement Activity (Strategic Workstream 8)	60,000	60,000	60,000
Reduction in Car Allowances budget (Strategic Workstream 1)	1,770	1,770	1,770
Total Digital Services	111,770	111,770	111,770
Total Budget Efficiency Proposals	3,716,000	3,793,500	3,688,500

Appendix C

Blackburn with Darwen Analysis of Balances and Reserves

	Balance at 31st December 2022 *1 £000	Additional Use of Reserves in 2022/23 £000	Estimated Contribution to Reserves 2022/23 £000	Redistribution of Reserves 2022/23 £000	Forecast Balance of Reserves 31st March 2023 £000	Change in Reserves 2023/24 £000	Forecast Balance of Reserves 31st March 2024 £000
Minimum Working Balance (GF Balance)	7,718	(1,718)	-	-	6,000	-	6,000
Budget Support Reserve	3,679	-	700	-	4,379	(2,688)	1,691
Invest to Save Reserves	4,566	-	-	-	4,566	(470)	4,096
Specific (Discretionary) Reserves - Committed							
- Welfare, Council Tax and Business Rate Reforms	4,683	-	-	-	4,683	(36)	4,647
- Investment in Assets and Infrastructure	4,680	-	-	-	4,680	(1,976)	2,704
- Support for Other Resources and Transformation Projects	375	-	-	-	375	-	375
- Support for People Services	3,568	(1,000)	-	2,000	4,568	-	4,568
- Support for Place Services	920	-	-	-	920	-	920
- Contingent Sums	6,840	(2,687)	1,793	1,000	6,946	(1,260)	5,686
- Slippage from Previous Years	5,832	(265)	-	(3,000)	2,567	-	2,567
- Amounts unspent from Grants and Contributions	116	-	-	-	116	-	116
- Amounts committed to Future Years Budgets	980	-	-	-	980	-	980
- Reserves held for Specific Purposes	3,895	-	2,092	-	5,987	(3,820)	2,167
Total Specific (Discretionary) Reserves	31,889	(3,952)	3,885	-	31,822	(7,092)	24,730
Other Earmarked Reserves	248	-	-	-	248	-	248
School Related Reserves	12,386	-	-	-	12,386	-	12,386
Total Reserves	60,486	(5,670)	4,585	-	59,401	(10,250)	49,151

*1 - As reported to the Executive Board on 9th February 2023

Budget Summary 2023/24

The table below identifies the changes between the Budget 2022/23 presented in the Medium Term Financial Plan to Finance Council in March 2022 and the current position presented to Finance Council on 27th February 2023

	2022/23 Base Budget £000	2022/23 Revised Budget £000	2023/24 Base Budget £000	Variation £000
	A	B	C	D=(C-A)
Portfolio Budgets				
Adult and Prevention Services	57,311	61,000	68,341	11,030
Public Health and Wellbeing	2,900	3,534	2,627	(273)
Children, Young People and Education	34,211	35,700	40,392	6,181
Environmental Services	10,519	13,871	15,365	4,846
Growth and Development	9,016	6,438	9,380	364
Digital and Customer Services	6,562	6,464	7,289	727
Finance and Governance	10,419	13,467	11,584	1,165
Total Portfolio Budgets	130,938	140,474	154,978	24,040
Corporate Income and Expenditure				
Contingencies	8,447	4,713	8,053	(394)
RCCO	6,351	3,819	6,956	605
Debt Charges	18,987	18,987	18,025	(962)
Recharges to Schools	(1,274)	(1,274)	(1,207)	67
Benefit Admin Grants	(650)	(650)	(467)	183
New Homes Bonus	(1,006)	(1,006)	(401)	605
Lower Tier Services Grant	(341)	(341)	-	341
Services Grant	(3,072)	(3,072)	(1,802)	1,270
Business Rates s31 Grant	(8,568)	(8,568)	(13,199)	(4,631)
Town and Parish Precepts (incl Grants)	191	191	193	2
Net Expenditure	150,003	153,273	171,129	21,126
Business Rates	(18,185)	(18,185)	(19,794)	(1,609)
Business Rates - Top Up	(24,275)	(24,275)	(25,117)	(842)
Revenue Support Grant	(14,016)	(14,016)	(15,695)	(1,679)
Improved Better Care Fund Grant	(8,349)	(8,349)	(8,349)	-
Social Care Grant	(8,813)	(8,813)	(15,139)	(6,326)
Market Sustainability and Fair Funding	(516)	(516)	(1,790)	(1,274)
BSF PFI Grant	(8,472)	(8,472)	(8,472)	-
Council Tax Income	(60,171)	(60,171)	(64,695)	(4,524)
Council Tax Income - Town and Parish Precepts	(164)	(164)	(166)	(2)
Transfer from/to Collection Fund - Council Tax	(755)	(755)	(1,210)	(455)
Transfer from/to Collection Fund - NNDR	6,859	6,859	(452)	(7,311)
Total Estimated Funding	(136,857)	(136,857)	(160,879)	(24,022)
(Use of)/Contribution to Specific Reserves	(13,146)	(16,416)	(10,250)	2,896
(Use of)/Contribution to General Fund Balance	-	-	-	-
Funding Gap Remaining	-	-	-	-

Balancing the 2022/23 Budget *1

The table below summarises the way in which the Budget Gap for 2023/24 (as presented in the Medium Term Financial Strategy to Finance Council on 28th February 2022) has changed over the past 12 months to produce a balanced budget as required by statute

Budget Deficit for 2023/24 (as reported to Finance Council on 28th February 2023)	(2,885)
Changes in Core Grant Funding	
Additional Business Rates (Retained and from 'Top Up')	5,301
Additional Revenue Support Grant (RSG)	1,679
Total Changes in Core Grant Funding	6,979
Change in Other Grant Funding	
Change in Underindexing of Business Rates	736
Additional Social Care Grants	7,730
Additional New Homes Bonus	401
Loss of Lower Tier Services Grant	(341)
Reduction in Services Grant	(1,270)
Local Council Tax Support Admin Subsidy rolled into RSG	(233)
Adjustment to HB/CTS Admin Subsidy	100
Total Changes in Other Grant Funding	7,123
Change in Assumed Income from Council Tax	1,234
Change in Assumed Income from change in Council Taxbase	1,170
Collection Fund Surplus - Council Tax	1,200
Collection Fund Surplus - Business Rates	450
Total Change in Council Resources	4,054
Change in Pay related inflation	(4,271)
Change in Utilities related inflation	(3,275)
Other Inflationary uplift in costs	(2,113)
Revenue implications of Digital and ICT Strategy	(340)
Additional investment in Social Care	(10,504)
Realignment of Income Budgets	(1,171)
Change in Assumption for Investment Income	1,300
Budget Efficiency Proposals	3,716
Change in the Assumed Use of Reserves	1,386
Total Change in Assumed Budgeted Costs/Income	(15,271)
Budget Deficit for 2023/24 (as reported to the Finance Council on 27th February 2023)	-

*1 This analysis shows the changes in the range of assumptions underpinning the development of the budget for 2023/24