

REPORT TO: East Lothian Council

MEETING DATE: 27 June 2023

BY: Executive Director for Council Resources

SUBJECT: Budget Development 2024/25 Onwards

1 PURPOSE

- 1.1 To provide Council with an update on budget development and planning for 2024/25 onwards and to highlight the significant challenges in relation to this.

2 RECOMMENDATIONS

- 2.1 The Council is recommended to:
- Note the update on the financial landscape and current risk environment, detailed within the report.
 - Note the high-level revenue projections and funding gap set out at paragraph 3.6, table 1.
 - Note the emerging risks detailed within paragraphs 3.12 to 3.18, and that a review of the current general services capital programme in light of these risks will be presented to a future Council meeting.
 - Note the update on mitigation measures at paragraphs 3.19 to 3.22.
 - Note the arrangements for authorising urgent expenditure outwith approved budgets, to ensure that statutory duties can be fulfilled, detailed at paragraph 3.16.
 - Agree the proposed reserves strategy, set out at paragraphs 3.23 to 3.30.
 - Note the next steps to budget development and timetable set out at 3.32.

3 BACKGROUND

Context

- 3.1 In December 2022, Council adopted the financial and capital strategies 2023/24 to 2027/28, which set out East Lothian Council's approach to budget development and sustainable financial planning. This report provides an update on the strategy and sets out the key next steps to set Council budgets for 2024/25 and beyond.
- 3.2 As previously reported to Council, we are now facing financial challenges of an unprecedented scale, resulting in the largest funding gap and highest risk level that this Council has ever previously documented. This situation has arisen from a combination of significant external pressures and growing demands and collectively these are resulting in a significant adverse impact on the Council's financial position and capacity to set balanced budgets over the coming years.
- 3.3 At a local level, the impact of population growth continues to represent the most significant source of pressure on budgets. As one of the fastest growing local authorities in Scotland, the gap between the increasing costs and available funding to support this growth is widening, both in terms of supporting the capital costs of enabling infrastructure, alongside the recurring revenue costs aligned to this infrastructure and increased service obligations to support a growing population.
- 3.4 In relation to the impact of growth in East Lothian, members are asked to note that:
- Between 2001 and 2021, the population of East Lothian has increased by 21.5%. This is the highest percentage change out of the 32 council areas in Scotland. Over the same period, Scotland's population rose by 8.2%.¹
 - Between 2018 and 2028, the population of East Lothian is projected to increase from 105,790 to 113,403. This is an increase of 7.2%, which compares to a projected increase of 1.8% for Scotland as a whole.¹
 - East Lothian's pensionable age population is expected to increase by 10.9% by 2028 (which is highest in Scotland, which has a projected increase of 3.7%).¹
 - East Lothian's working age population is projected to increase by 8.6% (which is the joint 2nd highest in Scotland which has a projected increase of 3.3%)¹
 - In 2023/24, as a consequence of growth, East Lothian Council has received one of the lowest levels of per capita funding in Scotland in 2023/24.
 - Population growth has resulted in demand for 4 new schools, and extensions to 6 others over the next 5 years.
 - The Council is projecting over £20m of cost pressures over the next 5 years arising directly from growing the education estate and this

¹ [East Lothian Council Area Profile \(nrsotland.gov.uk\)](https://nrsotland.gov.uk)

will continue to rise further in line with increased school roll projections, none of which currently will be met through additional funding.

- The Council is also facing significant gaps within the capital programme where indexation of section 75 contributions for school extensions and new schools is not keeping pace with the increasing cost of materials and labour costs to deliver the projects. If these projects proceed without additional external funding, this will place further pressure on the net borrowing requirement.

3.5 These pressures are compounded by the continuation of external factors including instability in the domestic and global economies, the ongoing conflict in Ukraine and wider impacts of EU Exit and COVID-19 recovery, which continue to place acute pressure on public finances. Locally, we have seen expenditure demands rising as a result of the cost of living crisis, increases in energy costs, high inflation, rising interest rates and pay inflation. Further detail on these pressures is set out below:

Pay

- Whilst a Teachers' Pay agreement is in place for 2023/24, negotiations are ongoing for other staff groups. Trade Unions have rejected the level of pay increase that can be met from the current 2023/24 budget provision, which includes additional Scottish Government funding. Any settlement above this level is unfunded in 2023/24 and would be a recurring pressure in future years without additional funding from the Scottish Government.
- As previously reported to Council, there remains a recurring underfunding of the Non-Teachers Pay award of around £2 million in 2022/23, which is reflected in the pressures in the 2023/24 budget.

Utility Inflation

- As previously reported, there have been significant increases in utility costs over the last year, with gas up over 160% and electricity by 25%.
- Projected budget pressures built into the 2023/24 budgets are in excess of over £2m and this remains a key risk which is being monitored closely.

General Inflation

- General inflation remains elevated and continues to have an impact on the prices paid by the Council for goods and services. The UK Government target is to halve inflation in 2023.

Interest Rates

- As noted in previous reports, turbulence in the economy has given rise to increases in interest rates beyond previous expectations.

Officers are continuing to update modelling to reflect changes in borrowing rates and to review the impact of this on revenue budgets and the affordability of the capital programme whilst developing options to mitigate the impact. This is an area which remains under review. Borrowing rates remain higher than reflected in budgets and this remains a key risk to the affordability of the agreed capital programme.

Financial Modelling

- 3.6 Increases in recurring grant funding from Scottish Government, which accounts for approximately 76% of the Council's budget has not kept pace with the rising costs and this presents a significant risk to the Council's capacity to maintain services and deliver on policy commitments in the future. Table 1 below sets out the predicted budget gap over the next 5 years. This reflects the agreed budget projections, which have been updated to incorporate further projections in year 5 (2027/28) in line with the updated budget development framework:

	2024/25	2025/26	2025/26	2026/27	2027/28	Total
	£000	£000	£000	£000	£000	£000
Funding gap	27,124	12,046	8,749	11,808	11,134	70,861
Less agreed savings	-3,691	-2,081	-2,094	-2,785	0	-10,651
5% council tax increase*	-5,191	-5,389	-5,352	-5,526	-5,808	-27,266
Further savings required	18,242	4,576	1,303	3,497	5,326	32,944

Table 1: Expected funding gap 2024/25 to 2027/28

* This reflects an assumption of annual council tax increases of 5% over the next 5 years which will be subject to annual review as part of the budget setting process.

- 3.7 Projected pressures arising from growth, including revenue costs of capital make up over £20m of the predicted budget pressure over the next 5 years, and are likely to continue to further increase beyond this period. These cost pressures are in addition to the wider pressures linked to inflation, pay and debt financing costs which the local authority sector is facing more generally.
- 3.8 Given the scale of the challenge, if no immediate additional funding is received through future finance settlements then it is likely that the Council will be facing a scenario in which reductions in service provision are unavoidable. The Leader of the Council has written to the Deputy First Minister who has agreed to meet with Councillors to discuss the unmanageable challenges, which East Lothian Council faces as a consequence of growth.
- 3.9 The Account's Commission's recent report, *Local Government in Scotland: Overview 2023* highlights that constraints and increasing cost pressures are putting councils' finances under severe strain, noting that council funding has been constrained for many years. Funding is also

forecast to reduce in real terms, which will further increase cost pressures and jeopardise the sustainability of local services. Councils are now relying on reserves to bridge budget gaps and increasingly ring-fenced and directed budgets reduce financial flexibility².

3.10 The financial bulletin 2021/22 published by the Accounts Commission in January 2023 notes that increasing cost pressures jeopardise the sustainability of local services. The report highlighted that councils and their communities are still feeling the impact of the COVID-19 pandemic, and highlighted the increasing range of cost pressures including:

- Inflationary pressures, including rising energy costs, which are having a significant impact on the cost of providing services;
- Managing the ongoing recovery from COVID-19 and its longer-term impact, now that one-off COVID-19 funding has ended;
- Meeting the cost of new pay awards and Real Living Wage;
- Increasing demand for services from a population that is ageing, less healthy and facing increasing financial hardship;
- Higher costs of capital programmes as a result of inflation, slippage due to the pandemic and shortages in construction materials. These increased costs may affect councils' ability to deliver on capital transformation programmes, which are a necessary component of modernising services to deliver improved outcomes for local communities³.

3.11 The Overview report concludes that these significant cost pressures alongside forecasted reductions to funding are raising significant concerns around the financial sustainability of councils, and that this could lead to cuts to services and job losses, particularly in the absence of a radical reform of services.

Emerging Risks

3.12 The Corporate Risk Register remains a live document, and the most recent update was reported to Audit and Governance Committee in June 2023. Managing the financial environment remains at the highest level ever reported through the corporate risk register.

3.13 Since the 2023/24 budgets were agreed by Council in February 2023, a number of additional risk factors have emerged, and these are detailed in the paragraphs below.

3.14 Structural issues have been identified within operational property owned by the Council, including the discovery of defective Reinforced Autoclaved Aerated Concrete (RAAC) which presents a number of risks to both revenue and capital budgets:

- Firstly, in the event that the Council is required to meet any interim costs in order to safeguard service provision this will create an

² [Local government in Scotland: Overview 2023 \(audit-scotland.gov.uk\)](https://www.audit-scotland.gov.uk/publications/2023/01/2023-overview)

³ [Local government in Scotland: Financial bulletin 2021/22 \(audit-scotland.gov.uk\)](https://www.audit-scotland.gov.uk/publications/2023/01/2023-financial-bulletin)

unbudgeted revenue pressure in the current financial year. Closure of buildings will also give rise to loss of income for the Council and some of its partners.

- Aligned to the capital strategy, which prioritises expenditure that is required for statutory reasons including health and safety requirements, there may also be some significant additional capital expenditure requirements arising from the findings. This may give rise to a requirement to review and reprioritise the existing capital programme in light of any additional expenditure needed to address the emerging risks, to ensure that capital expenditure plans remain affordable.
- If the extent of the issues associated with the existence of RAAC within PPP assets results in an impairment then this will impact on the planned application of fiscal flexibilities for service concession assets, agreed by Council in February 2023. This presents a risk to the Council's financial strategy, which set out plans to use the one-off increase to reserves for investment in critical enablers to support the delivery of a balanced budget.

3.15 In response to these issues, the Council may need to incur some urgent expenditure in excess of agreed budgets in order to meet its statutory responsibilities. Aligned to Standing Order 15.4, authority for approving any urgent and essential expenditure shall be delegated to the Chief Executive and Council's statutory Chief Financial Officer (Executive Director for Council Resources).

3.16 Aligned to existing approved mitigation measures, Members will be aware that a review of the capital programme remains ongoing given the wide range of concurrent and emerging financial risks and pressures. These include known and emerging structural challenges including the Loch Centre swimming pool, and Haddington Court Building. Constraints on the property maintenance budget will require this funding to be prioritised according to operational requirements, as well as asset condition and health and safety requirements. This may require some operational properties to be mothballed where repairs cannot be completed within allocated budgets, and the delays gives rise to health and safety concerns. Alongside this, a number of significant planned capital projects have in tender prices significantly in excess of approved budget levels. Given these collective range of risks and pressures officers are currently considering a range of options and recommended next steps and an update report will be presented to a future Council meeting.

3.17 Aside from property related risks, delivery of approved budget savings proposals will be monitored closely and reported to Council through quarterly financial update reports. To date, there remains concern around the deliverability of circa £0.5m of the savings agreed by Council in the current financial year, and alternative options may need to be sought in order to offset any adverse impact on the budget.

- 3.18 Further potential risks to the Council's financial position arise from the delivery of financial savings within the IJB delegated services, and this has been reflected in the Council's Corporate Risk Register under managing the financial environment. While the responsibility for budget planning sits within the IJB and is not within the Council's control, aligned with the Scheme of Integration, should budget pressures arise which cannot be met within appropriate cost mitigation factors, these costs will fall on the responsibility of respective funding partners, including the Council. Assumptions within IJB financial planning have been identified as carrying a significant risk of budget overspend which it may not be possible to offset in full against planned efficiencies. If this risk materialises, it will create an additional demand on the general fund balance. The funding assumptions reflected within IJB medium-term financial plans for Council delegated services remains subject to ongoing discussions between the Council and IJB officers.

Update on agreed mitigation measures

- 3.19 At the last meeting of Council, on 25 April 2023, Members received an update on current mitigation measures and it was agreed at that meeting, that a further update would be brought to the meeting.
- 3.20 In light of the risks outlined in the preceding paragraphs and aligned to Council decision, these existing measures will remain in place until further notice to mitigate the impact of budget overspends on the Council's financial position.
- 3.21 The previous report included a number of additional mitigation measures which were subject of ongoing consideration, and include Common Good budgets which is subject to a separate report in this Council agenda, and ongoing review of Community Intervention Fund, which will be considered as part of the wider and ongoing review of the Capital programme and infrastructure requirements.
- 3.22 An update on the status of the Brunton Hall, along with other buildings impacted by the discovery of potentially defective RAAC will be presented to a future meeting of Council following collation of options and recommended next steps.

Reserves Strategy

- 3.23 The Council holds balances in reserves for a range of different purposes:
- Unusable reserves reflect balances created through statutory accounting adjustments which cannot be spent and usable reserves are comprised of balances which have been earmarked to meet future costs related to a specific purpose, and amounts set aside as contingency for unforeseen events.
 - The usable reserve balances includes amounts which are required to be held separately from other balances, including IJB and Housing Revenue account reserves, as well as amounts which have been ringfenced through local policy decisions.

- 3.24 The budget for the current financial year incorporates planned use of reserves of £7.378m. It will not be possible to sustain this in future years, and the budget development principles agreed by Council include a commitment to minimising the use of one-off resources to balance the budget.
- 3.25 In light of the acute financial challenges and budget pressures which the Council faces over the medium term, the financial strategy 2023–2028 agreed by Council in December 2022 recognises that reserves could be used to enable investment needed in measures which will deliver a sustainable benefit to the revenue account. This could include investment in the following critical enablers which are identified within the strategy:
- Investing in digital transformation
 - Resourcing and enabling the asset review
 - Support for service reviews & wider transformation
 - Cost reduction through energy efficiency
 - Investment in early intervention and prevention
 - Developing and growing income streams
- 3.26 The table below sets out the closing balance on the general fund and earmarked balances, based on the provisional outturn position. At 31 March 2023, the total balance on general fund earmarked and unallocated balances was £26.214m (noting that this excludes the Insurance Fund, Capital Receipts Reserve, and Capital Grants and Receipts Unapplied). £7.2m of this represents the target minimum unallocated balance on the general fund aligned to the financial strategy agreed by Council in December 2022. The presentation of earmarked reserves reflects some rationalisation and repurposing of previously earmarked sums, compared with previous formats.
- 3.27 These results remain in draft pending completion of the statutory audit.

Earmarked Balance	Balance at 1 April 2023
	£000s
Committed for Future Budgets	(8,524)
Transformation Fund	(5,826)
Ring-fenced Funds & Other Balances	(2,253)
Devolved School Management Balances	(1,148)
Empty Homes Premium for Affordable Housing	(1,463)
Total Earmarked Balances	(19,214)
Uncommitted General Fund (General Services) Balance	(7,200)
Total General Fund (General Services) Balance	(26,414)

Table 2: Earmarked balances at 31 March 2023 (provisional)

3.28 This shows the following:

Committed for future budgets

- £8.524m represents the planned drawdown of reserves for 2022/23 which was not required due to the application of mitigation measures, as reported in the 2022/23 Finance Update Report elsewhere on this agenda. £7.378m of this balance has already been committed for the current financial year through the 2023/24 budget agreed by Council and at this stage it is proposed that the residual £1.1m is retained as contingency to offset in year budget pressures in light of the emerging risks detailed within this report.

Transformation Fund

- This line amalgamates the Cost Reduction Fund and residual funding for COVID-19 Recovery and Renewal. In line with the financial strategy 2023/24–2027/28, balances within this earmarked reserve will be used for investment in critical enablers to support the delivery of sustainable financial planning.
- Aligned to Council's decision on 28 February 2023 to apply fiscal flexibilities to service concession assets, we anticipate that this reserve will increase due to the backdated application of the new accounting treatment. The exact value will be determined through a review of useful lives for service concession assets; however, as stated previously, there is a risk that the one-off increase in reserves will be lower than initially anticipated due to the potential impairment of one or more PPP schools.
- The Council decision to apply service concessions was aligned to a commitment to reviewing the opportunities for deploying the surplus at a future Council meeting, including recommendations for deploying the short-term benefits of service concession flexibilities in order to support the development of a balanced budget in future

years. The proposed allocations have been summarised within table 3 below, with further detail contained in the subsequent paragraphs.

Ring-Fenced Funds and Other Balances

- This earmarked reserve has been established to support specific funding commitments within service areas relating to previously committed expenditure obligations which have not yet materialised and includes balances which have been legally ring-fenced for a specific purpose.

Devolved School Management Balances

- These funds represent balances established from both Primary and Secondary Devolved School Management schemes.

Empty Homes Premium for Affordable Housing

- This balance represents amounts which have been earmarked to support the delivery of affordable housing, arising from the removal of discounts for second and empty homes.

3.29 Although the 2023/24 budget incorporates planned use of reserves, the financial strategy and budget development principles include a commitment to minimise this. With this in mind, the below indicative allocation of the transformation fund is recommended, aligned to the critical enablers identified within the financial strategy. The proposed allocations below represent one-off funding which may be spent across multiple financial years, but is non-recurring in nature. These are provisional allocations which will be subject to ongoing review.

Transformation Fund - Proposed Allocation	£000
Asset review	1,500
Digital Transformation	5,000
Service Redesign & Income Generation	3,500
Early Intervention	1,000
Energy Transformation	800
Existing commitments	3,000
Contingency	1,826
	14,800*

Table 3: Indicative application of the Transformation Fund

*Based on assumed transfers in from service concession fiscal flexibility of £10m

3.30 Further detail on these areas is provided below:

Asset Review

- The proposed allowance of £1.5m is intended to cover staffing costs for progressing the place-based review of assets, as well as a revenue allowance to support the wider associated costs of delivering this project including surveys and consultation. Rationalising the Council's asset portfolio through a place-based

review of assets is a key corporate project which aims to develop a new service delivery model for communities.

- The approved budgets for 2023/24–2027/28 incorporate recurring revenue savings of £4.85m, and assumed capital receipts from the disposal of assets totalling £20m over the next 5 years.
- Investment to enable the advancement of this work is therefore considered to be a high priority and critical to the successful delivery of the financial strategy.
- Within the most recent budget consultation, 75% of respondents agreed or strongly agreed that the council should close buildings which are not well used in order to protect others and 77% agreed or strongly agreed that the council should sell some buildings to fund reinvestment in others.
- Projects will be overseen via the project board and existing governance structures: the Capital Investment & Asset Management Group, Corporate Asset Group and political consideration will be discussed at the established Cross Party Groups including Sustainability and Budget Forum.

Digital Transformation

- In addition to the replacement of key corporate systems, investment is required to review business processes to ensure that the benefits of digital transformation can be realised.
- The financial strategy identifies that the Council will need to upgrade or replace its financial management system in the coming years. Although this will represent a complex project with significant resourcing implications, support for the database and operating system for the current software will end in 2026 and 2027 respectively. The considerable benefits that will be derived from updating the legacy system, including greater efficiency and improved management information are fundamental to the successful delivery of the Council's financial strategy and to sound financial management, meaning that it is advisable to begin this process as soon as possible.
- Further considerations regarding the future of the Revenues & Benefits and HR & Payroll systems will also be required.
- The notional allocation of funding will support and enable the Council's Digital Strategy 2022–2027 which was adopted by Cabinet in January 2023.
- Within the most recent budget consultation, 76% of respondents agreed or strongly agreed that the Council should make greater use of digital technologies to deliver services more efficiently.
- Projects will be overseen via the project board and existing governance structures including the Digital Transformation Board.

Service Redesign & Income Generation

- The importance of redesigning internal processes and service delivery models to deliver efficient, cost effective modern services is recognised within the financial strategy, and the proposed investment is intended to fund some of the enablement that will be required to successfully deliver and accelerate these work streams.
- This was supported by 80% of respondents to the budget consultation survey who either agreed or strongly agreed that the Council should redesign services to make them more efficient in order to help reduce the budget gap.
- Some further investment is also required in order to support the ongoing work to grow the Council's income streams. This is important to our financial strategy as income generation will support the delivery of front line services and reduce the extent to which reductions are required.
- 44% of respondents to the budget consultation survey agreed or strongly agreed that the Council should increase income through raising fees and charges, and a further 20% of respondents had a neutral view on this.
- Projects will be overseen via the project boards and existing governance structures including the Executive Transformation Team.

Early Intervention

- The Council continues to report overspends in a number of demand-led services including Children's Services. Learning from other local authorities has identified that investing in service provision and early intervention initiatives over the medium term will produce longer-term positive results, and will be key to managing the cost pressures in this area, and this remains a key principle within the approved Financial Strategy.
- Options currently under consideration are connected to education services as well as the creation of an intensive support service for young people involved in complex offending and high-risk behaviour and increasing the Lothian Villa outreach service.
- 84% of respondents to the budget consultation survey agreed or strongly agreed that the Council should invest in prevention to help reduce demand for Council services.
- Projects will be overseen via the Transforming Services for Children project board, and existing governance structures including the Executive Transformation team.

Energy Transformation

- The allocation of funding represents an allowance for seed funding which could be used for the advancement of projects which support

the development of renewable energy sources as well as wider energy transformation initiatives.

- The amount set aside for this work stream may be used to support feasibility studies, development of business cases and funding applications and minor improvements to secure reductions in the amount that the Council pays for energy.
- 71% of respondents to the budget consultation survey agreed or strongly agreed that this is an area that the Council should invest in.
- Projects will be overseen via the Energy Transformation Board, and existing governance structures including political oversight through the Cross-Party Sustainability Forum.

Existing Commitments

- This represents an estimate of existing known commitments from the cost reduction fund which require funding on a non-recurring basis.

Budget Development Timeline & Next Steps

- 3.31 Previous reports to Council on the budget development framework have recognised the importance of supporting discussions on the budget throughout the year, and enabling Elected Members to actively contribute to the development of budget proposals, and the establishment of the cross-party group is considered to be key to enabling this.
- 3.32 As noted elsewhere in this report, the Council is facing a significant and unprecedented challenge to setting a balanced budget for 2024/25 and beyond. The table below outlines a proposed timetable and key next steps to future budget development.

	Meeting	Action
August 2023	Council	Report to consider key assumptions and high-level options for closing the budget gap for 2024/25 onwards.
August 2023	Council	Q1 budget monitoring report for 2023/24, including an update on agreed savings
August/October 2023	Council	Revised general services capital budget 2023/24 onwards
October 2023	Council	Period 5 financial update 2023/24
November 2023	Cabinet	Report to consider detailed budget savings proposals
December 2023	Council	Q2 financial update report, to include an overview of progress towards delivering agreed savings for 2023/24.
December 2023	Council	Financial & Capital Strategies 2024/25 onwards
January 2024	Cabinet	Overview of draft Local Government Finance Settlement
January 2024	Cabinet	Proposed fees & charges applicable from 1 April 2024
February 2024	Council	Agree GS capital & revenue and HRA budgets for 2024/25 onwards, including setting council tax and rent levels

Table 4: Budget development next steps

3.33 In addition, the Cross-Party Budget Working group will continue to meet on a regular basis throughout the year, to oversee the implementation of budget proposals in 2023/24 and to support the development of proposals to balance the budget from 2024/25 and beyond. Although not a forum for decision-making, this approach is intended to support the budget development process by ensuring that Members are sighted on the detail and impact of changes linked to budget decisions, to ensure that progress towards delivery of budget savings is on target and to act as an informal sounding board for ideas.

3.34 Further targeted budget consultation activity will continue, and the outputs will be used to inform future considerations around budget decisions. This will build upon the results of the initial online consultation on budget priorities, the results of which have been published in the Members' Library.

4 POLICY IMPLICATIONS

4.1 The council's budget and financial strategies should be a representation of the Council Plan and strategic priorities in financial terms. The proposals within this report are intended to support the effective delivery of policy objectives as far as possible.

5 INTEGRATED IMPACT ASSESSMENT

- 5.1 Equalities – impact assessments may be required for budget proposals which involve a significant change to delivery of services by East Lothian Council. Political groups will be provided with all relevant information relating to the potential impact of budget saving proposals as part of the budget development process.

6 RESOURCE IMPLICATIONS

- 6.1 Financial – as described within the report
- 6.2 Personnel - none
- 6.3 Other – none

7 BACKGROUND PAPERS

- 7.1 Council – 29 March 2022 – Item 8 – Review of the Budget Development Process
- 7.2 Council – 28 June 2022 – Item 2 – Financial Outlook and Budget Development Framework 2023/24 Onwards
- 7.3 Council – 13 December 2022 – Item 4 – Financial and Capital Strategies
- 7.4 Council – 28 February 2023 – Budget Development 2023/24

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