



Northumberland County Council

Cabinet

Tuesday, 10 December 2024

Budget 2025-26 and Medium-Term Financial Plan 2025-2029

Report of Councillor(s) Wojciech Ploszaj, Cabinet Member for Corporate Services

Responsible Officer(s): Jan Willis, Executive Director for Resources & Transformation (S151)

1. Link to Key Priorities of the Corporate Plan

The Council's budget is aligned to the priorities in the Corporate Plan 2023-26 with significant investment in each of the priorities; achieving value for money, tackling inequalities and driving economic growth as well as specific funding set aside to deliver Best Value through the BEST work.

2. Purpose of report

The purpose of the report is to provide an update to Cabinet on the development of the 2025-26 Budget and the Medium-Term Financial Plan (MTFP) covering the period 2025 to 2029, prior to the receipt of the Local Government Finance Settlement 2025-26 in December 2024.

3. Recommendations

Members are requested to:

- 3.1 Review and note the revisions to the assumptions (and the risks) within the Budget 2025-26 and Medium-Term Financial Plan.
- 3.2 Note that further work is required to refine and finalise the Budget 2025-26 and Medium-Term Financial Plan.
- 3.3 Note that the revenue implications of the capital programme are still to be updated.
- 3.4 Note that there are still budget balancing measures required to be identified over the term of the Medium-Term Financial Plan.

4. Forward plan date and reason for urgency if applicable

The report first appeared in the forward plan on 21 October 2024. The report is presented to inform and update Members of progress with the Budget 2025-26 and MTFP 2025-2029. It has not been possible to provide this update earlier as there were too many unknowns. At this point in time no decision is required.

5. Background

- 5.1 Local government continues to face significant budget pressures (including social care, special educational needs, homelessness and disability services), as well as other unfunded pressures arising from demographic changes and significant pay and price inflation. The financial outlook for the Council will continue to be extremely challenging for the foreseeable future.
- 5.2 Following the election of a new government in July 2024, there continues to be significant uncertainty in terms of spending priorities and plans for fundamental reform of the local government finance system. Although additional funding of £1.3 billion was announced by the Chancellor in her Autumn statement, it is unclear how this will be distributed between local authorities through the funding formula. The Government has however confirmed that the referendum limit will remain at 5.00% for 2025-26 (3.00% for Council Tax and 2.00% Adult Social Care precept).
- 5.3 This level of uncertainty has made financial planning extremely difficult and requires the Council to be flexible and adaptable as it considers the parameters of the 2025-26 Budget and the Medium-Term Financial Plan. Robust financial planning arrangements within the Council will ensure that the Council is well placed to react effectively to any outcome. However, planning with this level of uncertainty is not conducive to effective long-term decision making.
- 5.4 To ensure the MTFP can be developed effectively, and savings targets delivered in time to produce a balanced budget, it is important that a robust plan and timetable is agreed and followed.
- 5.5 The current MTFP forecast, agreed by Council on 21 February 2024, covered the four-year period 2024-25 to 2027-28. It is recommended at this stage that the MTFP covers the four-year period 2025-26 to 2028-29 but with a focus on the detailed package of efficiencies for the next year 2025-26 in order that they can be progressed, and delivery of those efficiencies optimised. The budget and MTFP will be presented to full Council on 19 February 2025. Planning across the medium term in this way ensures that decisions can be made in the knowledge of the likely financial position of the Council and provides a basis for effective decision making whilst taking account of the best estimates of income and expenditure.
- 5.6 Details of the Local Government Finance Settlement are expected to be announced by government in late December 2024. It was hoped that the settlement would cover more than one financial year, but this will be a one-year settlement. The government has committed to a Comprehensive Spending Review during 2025, and broader redistribution of funding and a multi-year settlement is expected from 2026-27. Work

will continue on the MTFP to incorporate the outcome of the financial settlement, and this will be presented to full Council on 19 February 2025.

- 5.7 In line with previous practice the MTFP model has been reviewed and updated using a variety of assumptions for inflationary increases relating to Revenue Support Grant, New Homes Bonus, Services Grant as well as different assumptions for the tax base and pay and price inflation. The estimated savings requirement based on these assumptions (at 18 November 2024) will be as follows over the life of the MTFP:

2025-26	2026-27	2027-28	2028-29	Total
£m	£m	£m	£m	£m
21.445	27.156	16.820	15.285	80.706

- 5.8 When agreeing the 2024-25 Budget, Members agreed efficiency measures totalling £14.939 million in respect of 2025-26 which are being progressed. Given the significant increase in adults and children’s services pressures since that time, it is now clear that further efficiency measures of £6.506 million are likely to be required in order to balance the 2025-26 Budget, of which £1.914 million has already been identified.
- 5.9 The assumptions will continue to be reviewed as the MTFP is updated, and early identification and planning for savings required in the later years of the MTFP will be critical.
- 5.10 Savings proposals have been and will continue to be developed using the following principles:
- a) Setting a balanced budget over the life of the MTFP whilst maintaining modest and sustainable increases in Council Tax.
 - b) Investing to save; recognising that one-off resources can be used to generate future savings that will pay back the investment.
 - c) Ensuring that service and financial planning is fully aligned with the Corporate Plan priorities.
 - d) Continuously reviewing services in order to keep reductions to front line services to a minimum.
 - e) Maintaining the Council’s strong financial position so that it has sufficient reserves and balances to address any future risks and unforeseen events without jeopardising key services and delivery of outcomes.
 - f) Maintaining a commercial focus and maximising income generation while at the same time managing risk.
 - g) Ensuring the Council can demonstrate value for money in the delivery of its priorities.

5.11 Medium-Term Financial Plan 2025-26 to 2028-29

The Medium-Term Financial Plan was presented to Council on 21 February 2024 when the budget was set for 2024-25. The report set out a number of assumptions and identified a gap of £55.931 million from 2024-25 to 2027-28.

The MTFP is currently being updated to cover the period 2025-26 to 2028-29. At this point in time and using the mid-case scenario and the assumptions detailed below, savings of £21.445 million will be required to balance the budget for 2025-26 and a further savings requirement of £59.261 million covering the period 2026-27 to 2028-29 has also been identified.

The plan will continue to be updated to reflect changing circumstances and a revised MTFP will be presented to the Cabinet for approval as the budget process develops.

5.12 Review of the Medium-Term Financial Plan

The financial outlook for the Council continues to be extremely challenging. The national finances are in a highly uncertain position due to the aftermath of Covid-19, the impact of the UK exit from the European Union, the wars in Ukraine and Gaza and the resulting spike in energy prices, significant inflation, volatile financial markets and the cost-of-living crisis. Although the latest headline rate of inflation has come down to 1.70%, the significant increases seen in recent years are now to a large extent baked in, and inflationary pressures are expected to add around £40.984 million to the Council's cost base over the next 2 years.

The draft MTFP can currently be summarised as follows:

	2025-26	2026-27	2027-28	2028-29
	£m	£m	£m	£m
FUNDING:				
Government Grants	(184.725)	(186.922)	(189.380)	(191.766)
Council Tax	(264.889)	(275.890)	(287.023)	(297.903)
Collection Fund Surplus	(6.992)	-	-	-
Use of Reserves	(13.635)	(3.735)	0.915	0.983
TOTAL FUNDING	(470.241)	(466.547)	(475.488)	(488.686)
EXPENDITURE:				
Baseline Budget	425.062	457.422	463.095	475.647
Inflation	22.687	18.297	16.330	17.212
Proposed Growth & Pressures	31.328	11.984	6.883	5.112
Revenue Cost of Capital	12.609	6.000	6.000	6.000
Budget Gap	(21.445)	(27.156)	(16.820)	(15.285)
TOTAL EXPENDITURE	470.241	466.547	475.488	488.686

The assumptions for the 2025-26 Budget and MTFP are currently as follows:

- a) Revenue Support Grant (RSG) - that the Council will receive a government settlement including an appropriate inflationary increase over the period of the MTFP (CPI at the end of September was 1.70% and this is the increase that has been assumed for 2025-26). Inflationary increases have been assumed for

the remainder of the period as follows: 2026-27 - 2.60%; 2027-28 – 2.20% and for 2028-29 – 2.10%.

- b) Rural Services Delivery Grant – a cash flat allocation of £3.178 million has been assumed for each year of the MTFP.
- c) New Homes Bonus (NHB) – The provisional Local Government Finance Settlement in December 2023 announced that there would be a new allocation for 2024-25 only, and it is forecast that £1.682 million will be received in 2024-25. There has been no announcement from government yet to advise if NHB will continue beyond 2024-25. It is expected that this will be made clear when the Provisional Local Government Finance Settlement is announced in December 2024. It is currently assumed within the MTFP that there will be a single year allocation for 2025-26 which will return to the pre-2024-25 grant funding level of £0.961 million.
- d) Improved Better Care Funding – it has been assumed that there will be no increase or decrease in the Better Care Fund.
- e) Adult Social Care Grants - that the Social Care Grant received for Adults and Children's Social Care in 2024-25 and the Adult Social Care Market Sustainability and Improvement Fund Grant will both become recurrent but there will be no increase, and the Adult Social Care Discharge Fund Grant will cease after 2024-25. The Autumn Budget announced an additional £600.000 million funding for social care in local government. Based on current Social Care Grant allocations the potential additional funding for the Council could be £3.448 million. It is not clear if this funding will be additional Social Care Grant or Market Sustainability Grant, or if it will be a new funding stream. The grant conditions are also unknown but this figure has been included in the assumptions.
- f) Services Grant – it is assumed that this grant will cease after 2024-25.
- g) Additional non-ringfenced grant. The Autumn Budget announced an additional £700.000 million non-ringfenced grant funding for local government. Based on current Services Grant allocations the potential additional funding for the Council is £3.854 million and this has been included in the assumptions. It should however be noted that the government intends to use a 'targeted approach' which will be 'deprivation based' to distribute the additional funding in 2025-26, meaning that the actual funding allocations could differ significantly from the estimate which is based on current methodologies.
- h) National Insurance Increase – it is assumed currently that the full cost of the national insurance increase which comprises a change to the national insurance rate as well as the threshold will be fully funded by government on a permanent basis, but this has not yet been confirmed, and remains a risk as it is possible that not all of the increase will be met by government grant and/or that funding will only be provided on a one-off basis in 2025-26.
- i) Council Tax – it is assumed that the 2024-25 council tax referendum limit of 3.00% will continue for the period of the MTFP. Therefore, a council tax increase of 2.99% has been assumed for all years of the MTFP.

The council tax figures assume that the second homes premium is collected with effect from 1 April 2025. It has been assumed in the taxbase that only 90.00% of the second homes will be liable for the premium. If the reduction to second homes is more than 10.00% due to various exemptions or registration as holiday lets liable for business rates, then that will have an impact on the 2026-27 budget as any deficit falls to the Collection Fund which is taken into account in the following financial year.

- j) Adult Social Care Precept - that an increase to the Adult Social Care Precept of 2.00% will be applicable for 2025-26 and 1.00% for the remaining three years of the MTFP.
- k) Council Tax and Business Rate Tax Base Increases - Regular reviews are carried out in relation to tax base forecasts. The tax base is impacted by new builds, the incidence of uptake of discounts and exemptions, with further major variables being the impact of the local council tax support scheme and the second homes premium. At this stage a slight increase in the tax base is forecast in each year as a result of growth from new developments over the lifetime of the MTFP period. The forecast for the tax base for 2025-26 will be closely monitored in the coming weeks in what is a very volatile area.

With regard to the council tax base the Council has assumed that losses on collection will continue to be 1.00% and this will be closely monitored.

- l) Pay Inflation - The Real Living Wage (RLW) has been included for social care contract budgets across the MTFP period. An annual pay inflation allowance of 4.00% has also been included for pay costs across the MTFP. The final determination of these pay inflation factors will impact on the MTFP assumptions.

When the 2024-25 budget was set, inflation for all pay increases was included at 4.00%.

Pay negotiations for firefighters for 2024-25 were concluded early and an increase of 4.00% was agreed with effect from 1 July 2024.

The agreed pay increase for staff on local government terms and conditions has now been agreed and is now estimated to be between 5.77% for those on spinal column point (SCP) 2 and 2.50% for those on SCP 43 (and above) in the current financial year (2024-25) which equates to the employer's current offer of £1,290 for each grade (plus employer's oncosts). All staff on SCPs above SCP 43 will not receive the flat rate increase of £1,290 but will instead receive an increase equating to 2.50% of their basic salary. The overall average increase based on this offer equates to just over 4.00% for the Council.

All of the costs over and above 4.00% have been added as a recurrent pressure to the 2024-25 budget and MTFP.

- m) Non-Pay Inflation - The MTFP does not currently include any hyper-inflation for utilities as work is ongoing in this area.

Inflation is included within the 2025-26 budget relating to a number of other items. Some of the more significant revenue budget increases as a result of inflation are as follows:

Budget	Inflationary Increase
	%
External Audit Fee	9.50
Highways Salt	17.59
Insurance (premises/employers' liability/third party)	10.00

Significant inflationary increases are also being experienced in relation to capital contracts which will have an impact on the affordability of the capital programme.

Inflationary increases of at least 5.00% have also been applied to income budgets, where appropriate. A full list of all fees and charges will be included in the full budget report to Council on 19 February 2025.

- n) Recurrent Pressures – recurrent pressures have been identified across the MTFP and can be categorised as follows:

	2025-26	2026-27	2027-28	2028-29
	£m	£m	£m	£m
Budget realignment	0.279	0.001	0.001	-
Children's Services pressures	11.613	-	-	-
Corporate pressures	0.012	-	-	-
Digital contracts	0.416	-	-	-
Legislative Changes	0.734	0.084	1.163	2.321
Loss of grant	0.030	0.030	0.030	-
National Insurance Increase	3.944	-	-	-
Other	0.104	-	-	-
Pay inflation over and above the budgeted amount	0.186	-	-	-
Total Recurrent Pressures	17.318	0.115	1.194	2.321

The Children's Services figure relates in the main to:

- i) a significant increase in costs associated with an increase in residential placements due to both the unprecedented growth in the number of placements and a shortage of suitable foster placements. A shortage in the supply of residential beds and children with complex and challenging needs has also led to significantly increased costs for all packages.
- ii) a reduction in Dedicated Schools Grant previously utilised to fund services now deemed to be the financial responsibility of the Council, including

education psychology, education welfare, SEN advisor, and school improvement.

- o) Recurrent Growth has been identified and has been included in the MTFP as follows:

	2025-26	2026-27	2027-28	2028-29
	£m	£m	£m	£m
Children's Services	3.206	2.368	2.072	0.873
Demography (Adults and Children)	3.711	5.764	3.776	2.097
Fire Control Mobilising System	0.148	0.282	-	-
Increase the number of workshop technicians by 2 within Fleet Transport	0.089	-	-	-
Member Allowances (additional 2 following the boundary review)	0.035	0.003	-	-
Strategic Events	0.060	-	-	-
Transfer in of Advance Northumberland Economic Development Staff	0.533	-	-	-
Total Recurrent Growth	7.782	8.417	5.848	2.970

The Children's Services figures relate in the main to:

- i) SEN Home to School Transport – there has been a rise in the number of children with Education, Health and Care Plans seeking special school placements which then results in an increased travel distance and the subsequent need for the Council to supply more transport placements. The providers are also experiencing inflation, particularly in relation to wage costs which has in turn resulted in higher contract prices.
- ii) New Children's Homes - the stage 2 proposal (2026-27 and 2027-28) is to invest in 9 additional in-house beds.
- iii) A proposed uplift in foster care fees to be paid for each child and not each household. This will bring the Council in line with neighbouring authorities. It is hoped this will assist in the recruitment and retention of in-house foster carers which will mitigate the growth in external residential placements.
- iv) Kinship Assessment and Connected Carers Payments – the proposal is to introduce a fee for Connected Foster Carers so that they are treated the same as mainstream foster carers.
- v) Edge of Care Team – the proposal is to create a team which will be an additional preventative measure and help to reduce the number of children becoming looked after.

- p) Non-recurrent Pressures – a number of non-recurrent pressures have been identified (some were identified in the previous year) and it is proposed that they are all funded from reserves or grant.
- q) Efficiencies – The efficiency savings for 2025-26 which are included in the assumptions total £16.853 million as shown below and if they are all accepted and progressed this leaves a budget gap of £4.592 million. Work continues to identify the further efficiencies that are required to enable a balanced budget for 2025-26 to be presented to members for approval in February 2025.

Executive Directors were asked to assess the deliverability of agreed savings for both the current year (2024-25) and 2025-26. The assessment was carried out using the following principles:

- i) Original permanent planned savings for 2024-25 will be achieved or an alternative must be delivered in-year and on an on-going basis in 2025-26.
- ii) Savings originally identified and verified as deliverable for 2025-26 will be achieved.

Work is ongoing to develop delivery plans for those savings that have not yet been realised, and Executive Directors have been asked to identify alternative proposals where necessary and possible. It is recognised that the delivery of savings in the current year has been extremely challenging.

The BEST Strategic Business Case is also in the process of being updated in order to more accurately quantify deliverable savings over the period of the MTFP.

The budget planning process is a continuing and iterative process, and further additional savings will be required over the life of the MTFP. Work is also progressing in relation to the revenue cost of the capital programme.

To date efficiencies have been identified as follows

	2025-26	2026-27	2027-28	2028-29	Total
	£m	£m	£m	£m	£m
BEST savings	7.630	4.786	0.594	-	13.010
Contract savings	0.423	-	-	-	0.423
Efficiency	0.391	0.300	0.100	0.100	0.891
Income generation	1.822	1.076	-	-	2.898
Manage demand	5.465	3.144	4.444	2.539	15.592
Management of vacancies	0.179	-	-	-	0.179
Service review	0.471	0.091	0.036	-	0.598
Use of grant	0.472	-	-	-	0.472
Total Efficiencies	16.853	9.397	5.174	2.639	34.063

	2025-26	2026-27	2027-28	2028-29	Total
	£m	£m	£m	£m	£m
Savings Gap	21.445	27.156	16.820	15.285	80.706
Balance to identify	4.592	17.759	11.646	12.646	46.643

The Executive Directors continue to work on proposals to deliver a balanced budget position. There are a number of factors which will influence the position:

- i) The reprofiling of the capital programme which will impact on both the capital and revenue position.
- ii) The provisional Local Government Finance Settlement which is due to be received in December 2024.
- iii) Grant notifications from the government.
- iv) Finalisation of the updated BEST strategic business case.

5.13 Capital

Members are advised that in light of the financial difficulty the Council is facing and the significant increase in contract costs that the Capital Programme is also being reviewed. Whilst interest rates are starting to reduce the level of capital investment is significant and the cost of borrowing is putting pressure on the Council's revenue budget as the reduced interest rates are higher than those anticipated when the 2024-25 Budget and MTFP was set and agreed.

For every £1.000 million that the Council borrows the impact on the revenue budget is approximately £0.090 million (including Minimum Revenue Provision) if the borrowing is over a period of 20 to 30 years (at 18 November 2024 the 20 year rate is 5.67% and the 30 year rate is 5.70%). When the 2024-25 Budget and MTFP was agreed the borrowing was based on the following interest rates:

Financial Year	Interest Rate
	%
2024-25	4.70
2025-26	3.20
2026-27	3.00
2027-28	3.25

It is clear that interest rates and rising costs due to inflation will have an impact on the affordability of the Capital Programme and some capital projects may need to be deferred or reduced in scope or value engineered in order to reduce costs. It may also be the case that there are some projects which are no longer affordable and will only be able to proceed if additional external funding can be secured. The revenue assumptions above do not include any changes to the revenue cost of capital from the assumptions made in the 2025-29 MTFP. This work will be done following the

review of the Capital Programme. It is intended that a Capital Programme will be presented to Council on 19 February 2025 which is affordable in the context of not only the capital budget but the revenue budget too.

- 5.14 At this stage any of the assumptions made could be subject to change as a result of the Comprehensive Spending Review, and the publication of the provisional Local Government Finance Settlement, which is expected towards the end of December 2024.
- 5.15 At the present time as details of the provisional funding settlement are awaited there are still too many unknowns to present a comprehensive, detailed and balanced budget package to Members for approval. Work continues to formulate an affordable Capital Programme, identify further savings proposals and refine costs and pressures to enable a package of proposals to be presented that would deliver a balanced budget under a range of scenarios.
- 5.16 It is proposed currently that the budget will be presented to Members as follows:

10 December 2024	Cabinet
27 January 2025	Corporate Services and Economic Growth Overview & Scrutiny Committee (All Members will be invited)
11 February 2025	Cabinet
19 February 2025	Full Council

5.17 Budget Consultation

The Council recognises that consultation is an important part of planning and delivering services that meet people’s needs.

The Council has a statutory duty to consult with businesses in Northumberland.

The purpose of the general budget consultation with residents and stakeholder groups is to communicate the budget challenge; ascertain an understanding of people’s views on the way we plan to meet this challenge; and determine whether views differ for different groups. This will be used to help guide and inform the annual budget setting process. Where proposals will potentially have greater impact on the public or on groups protected by equality law, services will carry out their own consultation on the detailed proposals and work closely with our most vulnerable residents to help them understand what changes to services may mean for them.

The Council will undertake Budget consultation from December 2024 to January 2025 to allow for full discussion and debate with-all political groups and their Leaders, local area councils; parish and town councils; and, with staff and the unions.

Where appropriate, service areas will consult on their budget proposals directly with individual services users, partners, and key stakeholders.

As in previous years feedback on budget consultation will be published alongside the Council’s budget report and supporting papers.

Consultation will be promoted primarily through local and social media channels, linking through the Council’s budget website.

6. Options open to the Council and reasons for the recommendations

- 6.1 This report provides an update for Members and outlines the assumptions included in the draft budget to date. The detail of the budget has yet to be finalised and there is further work to be concluded in relation to the Council’s Capital Programme.
- 6.2 Notwithstanding that the government will announce the Local Government Finance Settlement at the end of December 2024 which may result in the need to revisit the figures currently included in the budget.
- 6.3 The report is therefore for Members’ information and to note.

7. Implications

Policy	This is the fourth year of this Administration’s Medium-Term Financial Plan; and it fully supports the priorities outlined in the Corporate Plan 2023-26
Finance and value for money	The financial implications of the 2025-26 Budget and the Medium-Term Financial Plan are still being assessed. The Section 151 Officer is confident that the budget will achieve balance, but it is evident that the position will continue to be challenging.
Legal	The provisions of the Local Government Finance Act 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. The Act also states that the Council has got to set its budget before 11 March in the financial year preceding the one in respect of which the budget is set. The responsibilities of Cabinet, as set out in the Constitution, include taking all necessary steps to prepare the authority’s budget, and those plans and strategies which constitute the authority’s policy framework. It will undertake this work in accordance with the Budget and Policy Framework Procedure Rules.
Procurement	There are no specific Procurement implications within this report.
Human resources	The size of the financial challenge will have an impact on staffing levels across the Council. The Council will continue to try and mitigate this impact by the management of vacancies and voluntary redundancy wherever possible.
Property	The individual proposals will carefully consider the impact with regard to property requirements.
The Equalities Act: is a full impact assessment required and attached?	No - not required at this point in time. All individual budget savings proposals for 2025-26 are being, or will be, screened for potential equality implications, and where potential equality impacts are identified, specific impact assessments are being, or will be, carried out unless the final decision on whether to proceed with the saving will be taken after the budget round. In those cases, impact assessments will be

	<p>carried out by the relevant Executive Director before final decisions are taken and could potentially lead to decisions that some savings should not be made in their currently proposed form but should be achieved in other ways. An overall assessment of the equality impacts of the budget proposals is in preparation; this will be updated as work on the budget proceeds, including taking account of the outcome of consultations on elements of the savings proposals. A final version will be presented to the Council alongside the final budget proposals on 19 February 2025.</p> <p>At this stage, the amounts indicated for financial years 2026-27, 2027-28 and 2028-29 are simply initial savings targets that are expected to be required, based on current information and assumptions. As proposals are developed to achieve the overall savings for these years, they will be screened for potential equality considerations and, where potential impacts are identified, specific impact assessments will be carried out before final decisions are taken.</p>
Risk assessment	<p>The risks associated with the budget proposals will continue to be reviewed by the Executive Directors up to and including implementation of the detailed proposals.</p> <p>Any efficiency proposals that are considered to represent a risk will be subject to a separate comprehensive risk appraisal process. The risk appraisal process is the responsibility of the relevant Executive Director and will continue up to the County Council and beyond as individual budget reduction measures are implemented.</p>
Crime and disorder	There are no specific Crime & Disorder implications within this report.
Customer considerations	The individual proposals will carefully consider the impact upon both customers and residents of Northumberland.
Carbon reduction	The Council continues to develop proposals concerning the management of energy which are supported by the budget. Executive Directors will advise members of the carbon reduction implications in relation to their own areas of the budget and their budget proposals.
Health and wellbeing	The Council's budget is founded on the principle of promoting inclusivity.
Wards	All Wards

8. Background papers

Not applicable.

9. Links to other key reports already published

[Budget 2024-25 and Medium-Term Financial Plan 2024-28 - County Council 21 February 2024](#)

10. Author and Contact Details

Alison Elsdon, Director of Finance and Procurement

Email: Alison.Elsdon@northumberland.gov.uk