



ENVIRONMENT, CLIMATE EMERGENCY AND TRANSPORT COMMITTEE

TUESDAY 14 March 2023

Report Title:	2022-23 REVENUE & CAPITAL BUDGET MONITORING FOR QUARTER THREE (1 OCT – 31 DEC)
Report of:	DIRECTOR OF NEIGHBOURHOOD SERVICES

REPORT SUMMARY

This report sets out the financial monitoring information for the Environment, Climate Emergency and Transport Committee as at quarter 3 (1 Oct – 31 Dec) of 2022-23. The report provides Members with an overview of budget performance, including progress on the delivery of the 2022-23 saving programme and a summary of reserves to enable the Committee to take ownership of the budgets and provide robust challenge and scrutiny to Officers on the performance of those budgets.

Managing a budget requires difficult decisions to ensure that a balanced position can be presented. Regular Member engagement, which this report forms part of, is considered essential in delivering effective governance and financial oversight.

At the end of Quarter 3, there is a forecast adverse position of £2.928m on the Committees net revenue budget, of £63.782m. This position is based on activity to date, projected trends in income and expenditure and potential mitigation to offset areas of adverse variance.

This matter affects all Wards within the Borough and is not a key decision.

The report contributes to the Wirral Plan 2021-2026 in supporting the organisation in meeting all Council priorities.

RECOMMENDATION/S

The Environment, Climate Emergency and Transport committee is recommended to:

1. Note the forecast revenue position presented at Quarter 3.
2. Note the progress on delivery of the 2022-23 savings programme at Quarter 3.
3. Note the forecast level of reserves at Quarter 3.
4. Note the forecast capital position presented at Quarter 3.

SUPPORTING INFORMATION

1.0 REASONS FOR RECOMMENDATIONS

- 1.1 It is vitally important that the Council has robust processes in place to manage and monitor the in-year financial position, to ensure it delivers a balanced position at the end of the year
- 1.2 Regular monitoring and reporting of the revenue budgets and savings achievements enables decisions to be taken in a timely manner, which may produce revenue benefits and will improve financial control of Wirral Council.
- 1.3 This report presents timely information on the Quarter 3 financial position for 2022/23.

2.0 OTHER OPTIONS CONSIDERED

- 2.1 The Policy & Resources Committee has previously determined the budget monitoring process to follow, and this report details the agreed course of action.
- 2.2 In striving to manage budgets, available options have been evaluated to maintain a balance between service delivery and a balanced budget.

3.0 BACKGROUND INFORMATION

- 3.1 As at the end of September 2023 (Quarter 3), the forecast outturn position for the Environment, Climate Emergency and Transport Committee is £2.928m adverse against a budget of £63.782m. The reasons for this are detailed in the table below:

TABLE 1: Summary of Committee variances

COVID-19	£000
Parking income shortfall due to COVID-19 recovery	572
Sub-Total	572
Macro-Economic Conditions	
Nationally agreed Pay Award	560
Additional unforeseen energy costs due to inflation	0
Waste Contract Inflation increases	1,000
The above variances are mitigated in part due to a reduction in contribution to reserves relating to the Waste Levy	-600
Transport Levy	-123
Sub-Total	837
Delays in Decisions	
Parking relating to new sites postponed due to member decision	500
Sub-Total	500
Other	
Highways Winter Gritting pressures	340
Highways Developer Income Shortfalls	450
Parks and Tree Maintenance	229
Sub-Total	1,019
TOTAL	2,928
MITIGATION	
COVID-19 Reserves	
Parking income shortfall due to COVID-19 recovery	-572
Corporate Reserves	
Nationally agreed Pay Award	-560
NET POSITION	1,796

- 3.2 Income generation has not yet returned to pre pandemic levels in Quarter 3 due to footfall and usage in some areas remains less than it was in 2019/20, which is in line with the national position. There has been some improvement since Quarter 2 due to new pricing structures, and slight increase in footfall now that most areas are fully operational but there is a risk of further impact in Quarter 4.
- 3.3 The 2022/23 budget incorporates £1.734m of savings. Work commenced to achieve these savings following agreement at Budget Council in February. As at Quarter 3, the Committee has achieved approximately 90% of these savings. However, there are risks and pressures associated with some of these areas such as income generation.

TABLE 2 2022/23 Environment, Climate Emergency and Transport Committee – Service Budget & Forecast Outturn

	Budget £000	Forecast £000	Variance (+ Fav / - Adv)		Adverse/ Favourable
			£000	%	
Environment (including Parks and Open Spaces)	7,499	8,030	-531	-7%	Adverse
Highways Management and Infrastructure	5,269	7,314	-2,044	-39%	Adverse
Recycling and Waste	28,426	28,902	-475	-2%	Adverse
Transport Levy	22,587	22,464	123	1%	Favourable
Total Surplus/ (Deficit)	63,782	66,710	-2,928	-5%	Adverse

3.4 **Highways and Infrastructure:** An adverse variance of £2.045m is forecast for 2022/23. This is made up of the following variances:

- £0.179m adverse variance relates to the adjustment for the pay award.
- £0.572m adverse variance relates to a shortfall in car parking income as ticket sales are approximately 65%-70% of pre pandemic levels due to an increase in hybrid working and changes in customer behaviour.
- £0.5m adverse variance relates to introducing parking charges at new locations which has not yet been implemented. This is pending a further report which will be informed by the strategic parking strategy and based upon the need to efficiently manage parking and traffic within the borough and fully recover the costs of the service.
- £0.3m adverse variance relates to winter gritting due to ongoing costs of providing the service not sufficiently covered by current budgetary provision
- £0.458m adverse variance relates to a shortfall in income from developers. There has been a reduction in the scale of anticipated new residential development work in 2022/23 due to recovery from the pandemic, the current global economic position and planning process. This has affected predicted income related to the council's supervision and adoption of highway infrastructure on development sites. The service is attempting to pursue alternative income generation opportunities through developers in mitigation.
- £0.108m adverse variance relates to an increase in street lighting energy costs due to an unbudgeted rise in prices nationally.
- The overall adverse variance is mitigated in part by a £0.073m favourable variance due to additional income in relation to fees from utility companies and temporary traffic order road closures.
- fees from utility companies for temporary traffic order road closures.

3.5 Several items have been identified to temporarily mitigate the position this year and in summary are:

- £0.572m use of the carried forward Covid tranche funding planned for the expected continuing reduction in car parking income due to lower than pre-pandemic levels of footfall. As this is one-off funding, plans are in development to fully mitigate any recurrent shortfall in 23/24 and will be brought forward in that year.
- There are mitigations of £0.05m relating to employee buy back of annual leave, with opportunities for further mitigation if employees choose to buy back a proportion of their leave in year.

- 3.6 **Parks & Environment:** An adverse variance of £1.006m is forecast for 2022/23. £0.381m relates to the nationally agreed pay award.
- 3.7 Waste and Environment is forecasting an adverse variance of £0.475m. £0.965m is due to overall increases in the borough wide waste collection and disposal costs, which is linked to rises in inflation and the Consumer Price Index (CPI) rate and £0.04m is due to the cost of leaf fall. The remaining adverse variance of £0.070m relates to a shortfall in income due to enforcement fines associated with litter and dog fouling. This reflects the Council's current policy relating to education and encouragement of behaviour change. The adverse variances are mitigated in part through a reduction in contribution to reserves relating to the Waste Levy of £0.600m.
- 3.8 Parks and Tree Management is forecasting an adverse variance of £0.355m. £0.150m of this relates to Tree Management due to increased demand and clean-up operations due to Storm Arwen which has cost the Council an additional £0.250m. The remaining adverse variance of £0.205m relates to Parks. This is due to inflationary increases and changes to specifications following a review of the contract. This is mitigated in part through utilising the remaining reserve relating to this area. The adverse variance has reduced from Quarter 2 due to a review of planned preventative maintenance and non-essential expenditure. The service will aim to mitigate the remaining adverse variance within Parks through maximising income generating opportunities within Cemeteries within the final Quarter and through favourable variances relating to Regulatory Services.
- 3.9 Regulatory Services is reporting a favourable variance of £0.186m. This is due to employees, as the service has faced challenges in recruiting and retaining staff due to current market demand. To address this the service has appointed apprentices in Quarter 2 who will be trained in these roles and fill the skills gaps. Some employee costs are funded through COVID-19 grants as they continue to complete work on the outgoing.
- 3.10 **Transport Levy:** A favourable variance of £0.123m is reported at Quarter 3. This is due to are reduction in overall charges from Liverpool City Region.

Budget Virements

3.11 There have been no budget virements requiring approval in quarter 3.

Progress on delivery of the 2022-23 savings programme.

3.12 In terms of savings, £1.555m of the £1.734m savings targets are either delivered or on track to be delivered. Representing 90% of the total savings target with a further 10% or £0.179m anticipated to be delivered. The table below summarises this progress by Directorate:

TABLE 3: SUMMARY OF PROGRESS ON DELIVERY OF 2022-23 SAVINGS

Committee	Approved Saving	Green	Amber	Red	Mitigation	Actual Savings Delivered to Date
Environment, Climate Emergency and Transport	£1.734m	£1.555m	£0.179m	£0.000m	£0.179m	£1.519m

3.13 For savings rated as Amber, an equal amount of temporary in-year mitigation has been identified to cover any shortfalls which may occur. For saving rated as red, a bid will need to be made from the £3m contingency fund set up for non-achieved savings at the end of the year.

3.14 Full details on the progress on specific savings can be found in **Appendix 1**.

Earmarked Reserves

3.15 Earmarked reserves represent money that has been set aside for a clearly defined purpose, and which is available to meet future expenditure in that area. The use of earmarked reserves is only permitted with the approval of the Section 151 officer.

TABLE 4: SUMMARY OF EARMARKED RESERVES

Committee	Opening Balance £000	Forecast Use of Reserve £000	Forecast Contribution to Reserve £000	Closing Balance £000
Environment, Climate Emergency and Transport	1,345	-1,225	0	120

3.16 **Appendix 2** provides the full list of all earmarked reserves.

Capital Monitoring

3.17 Capital budgets are the monies allocated for spend on providing or improving non-current assets, which include land, buildings and equipment, which will be of use or benefit in providing services for more than one financial year.

TABLE 5: 2022/23 Environment, Climate Emergency and Transport Committee – Capital Budget & Forecast Outturn

Capital Programme	2022/23			2023/24	2024/25	2025/26	2026/27
	Budget	Forecast	Variance	Budget	Budget	Budget	Budget
	£000	£000	£000	£000	£000	£000	£000
Buildings	900	0	900	370	370	0	0
CCTV	79	79	0	0	0	0	0
Climate Emergency	0	105	-105	0	0	0	0
Flood Prevention	11,421	14,596	-3,175	858	0	0	0
Parks	7,052	1,231	5,821	4,384	1,028	0	0
Roads and Bridges	3,626	10,138	-6,512	1,523	563	0	0
Street Lighting	1,364	1,164	200	200	0	0	0
Travel and Transport	3,510	3,967	-457	2,009	0	0	0
Tree Strategy	618	530	88	34	0	0	0
Waste	0	0	0	0	3,200	0	0
Total	28,570	31,810	-3,240	9,378	5,161	0	0

3.18 Table 5 summarises the forecast expenditure against Capital Budgets. A full breakdown of each Capital Scheme with details can be found in Appendix 3. The favourable variance of £3.240m relates to an adverse variance within Roads and Bridges and Flood Prevention. These relate to increases in Combined Authority Transport, Traffic Signal Updates Highway Maintenance and Coastal Protection. This is mitigated by a favourable variance within Parks which has been slipped into 2023/24.

4.0 FINANCIAL IMPLICATIONS

4.1 This is the Quarter 3 budget monitoring report that provides information on the forecast outturn for the Council for 2022/23. The Council has robust methods for reporting and forecasting budgets in place and alongside formal Quarterly reporting to Policy & Resources and Service Committees, the financial position is routinely reported at Directorate Management Team meetings and corporately at the Strategic Leadership Team (SLT). In the event of any early warning highlighting pressures and potential overspends, the SLT take collective responsibility to identify solutions to resolve these to ensure a balanced budget can be reported at the end of the year.

5.0 LEGAL IMPLICATIONS

- 5.1 The Council must set the budget in accordance with the provisions of the Local Government Finance Act 1992 and approval of a balanced budget each year is a statutory responsibility of the Council. Sections 25 to 29 of the Local Government Act 2003 impose duties on the Council in relation to how it sets and monitors its budget. These provisions require the Council to make prudent allowance for the risk and uncertainties in its budget and regularly monitor its finances during the year. The legislation leaves discretion to the Council about the allowances to be made and action to be taken.
- 5.2 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 (s.151) officer as to the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves.
- 5.3 It is essential, as a matter of prudence that the financial position continues to be closely monitored. In particular, Members must satisfy themselves that sufficient mechanisms are in place to ensure both that savings are delivered and that new expenditure is contained within the available resources. Accordingly, any proposals put forward must identify the realistic measures and mechanisms to produce those savings.

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

- 6.1 At this time, there are no additional resource implications as these have already been identified for the proposals agreed and submitted. However, where the budget is unbalanced and further proposals are required, then there will be resource implications, and these will be addressed within the relevant business cases presented to the Committee.

7.0 RELEVANT RISKS

- 7.1 The Council's ability to maintain a balanced budget for 2022/23 is dependent on a static financial position. This is an impossible scenario due to estimated figures being provided in the calculation for the 2022/23 budget, albeit the best estimates that were available at the time, plus any amount of internal and external factors that could impact on the budget position in year. Examples of which are the significant emerging inflationary and cost of living pressures, new legislation, increased demand, loss of income, increased funding, decreased funding, inability to recruit to posts, ongoing impact of the pandemic etc
- 7.2 A robust monitoring and management process for the 2022/23 budget is in place. If at any time during the year an adverse position is forecast, remedial action must be agreed and implemented immediately to ensure the budget can be brought back to balanced position.

- 7.3 The risk of this not being able to be achieved could mean that the Council does not have enough funding to offset its expenditure commitments for the year and therefore not be able report a balanced budget at the end of the year. This could result in the Section 151 Officer issuing a Section 114 notice.
- 7.4 A key risk to the Council's financial plans is that funding and demand assumptions in particular can change as more information becomes available. Significant inflation and cost of living pressures have already impacted the quarter 1 forecast position. and the impact of these pressures will be reviewed and considered in the MTFP as part of routine financial management.

8.0 ENGAGEMENT/CONSULTATION

- 8.1 Consultation has been carried out with the Senior Leadership Team (SLT) in arriving at the governance process for the 2022/23 budget monitoring process and the 2022/23 budget setting process. This report will also be shared and reviewed by the Independent Panel.
- 8.2 Since the budget was agreed at Full Council on 28 February, some proposals may have been the subject of further consultation with Members, Customer and Residents. The details of these are included within the individual business cases or are the subject of separate reports to the Committee

9.0 EQUALITY IMPLICATIONS

- 9.1 Wirral Council has a legal requirement to make sure its policies, and the way it carries out its work, do not discriminate against anyone. An Equality Impact Assessment is a tool to help council services identify steps they can take to ensure equality for anyone who might be affected by a particular policy, decision or activity.
- 9.2 At this time, there are no further equality implications as these have already been identified for the proposals agreed and submitted. However, where the budget is unbalanced and further proposals are required, then there may be equality implications associated with these, and these will be addressed within the relevant business cases presented to the Committee.

10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS

- 10.1 This report has no direct environmental implications, however due regard is given as appropriate in respect of procurement and expenditure decision-making processes that contribute to the outturn position.

11.0 COMMUNITY WEALTH IMPLICATIONS

- 11.1 In year activity will have incorporated community wealth implications. Consideration would have taken account of related matters across headings such as the following:

- **Progressive Procurement and Social Value**
How we commission and procure goods and services. Encouraging contractors to deliver more benefits for the local area, such as good jobs, apprenticeship, training & skills opportunities, real living wage, minimising their environmental impact, and greater wellbeing.
- **More local & community ownership of the economy**
Supporting more cooperatives and community businesses.
Enabling greater opportunities for local businesses.
Building on the experience of partnership working with voluntary, community and faith groups during the pandemic to further develop this sector.
- **Decent and Fair Employment**
Paying all employees a fair and reasonable wage.
- **Making wealth work for local places**

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APPENDICES

APPENDIX 1 – Progress on the delivery of the 2022-23 Saving Programme

APPENDIX 2 – Earmarked Reserves

APPENDIX 3 – Breakdown of Capital

TERMS OF REFERENCE

This report is being considered by the Environment, Climate Emergency and Transport Committee in accordance with Sections J of its Terms of Reference; providing a view of performance, budget monitoring and risk management in relation to the Committee's functions.

BACKGROUND PAPERS

Policy & Resources Committee Reports (See below for details)

Bank of England – Monetary Policy Report

CIPFA's Financial Management Code

Guidance on flexible use of capital receipts

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Policy and Resources Committee	15 February 2023
Policy and Resources Committee	18 January 2023
Policy and Resources Committee	09 November 2022

Policy and Resources Committee	13 July 2022
Council	28 February 2022
Policy and Resources Committee	15 February 2022
Environment, Climate Emergency and Transport Committee	22 October 2020
Environment, Climate Emergency and Transport Committee	3 December 2020
Environment, Climate Emergency and Transport Committee	1 February 2021
Environment, Climate Emergency and Transport Committee	16 March 2021
Environment, Climate Emergency and Transport Committee	14 June 2021
Environment, Climate Emergency and Transport Committee	7 September 2021
Environment, Climate Emergency and Transport Committee	15 November 2021
Environment, Climate Emergency and Transport Committee	20 January 2022
Environment, Climate Emergency and Transport Committee	1 March 2022
Environment, Climate Emergency and Transport Committee	20 June 2022
Environment, Climate Emergency and Transport Committee	20 October 2022
Environment, Climate Emergency and Transport Committee	30 November 2022
Environment, Climate Emergency and Transport Committee	30 January 2023

Appendix 1 - Progress on the delivery of the 2022-23 saving programme

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Environment, Climate Emergency and Transport Committee							
Highways Operational Services - Income Exploration	£0.030m	£0.030m	£0.000m	£0.000m	£0.000m	On target to be achieved. No actual savings achieved to date, as due to income trends it will not be clear how much of this saving has been delivered until the end of the financial year and will be monitored monthly	£0.000m
Fleet efficiencies in Transport - going green	£0.020m	£0.000m	£0.020m	£0.000m	£0.020m	This saving will be achieved through a review and replacement of some fleet vehicles with newer models which are more efficient. There is a risk associated with this saving due to increased inflation impacting fuel bills. Mitigation to be achieved through opportunities that have arisen since April 2022 in relation to a review of the transport fleet and sale of vehicles which are no longer required.	£0.015m
Capitalisation of Highways salaries	£0.015m	£0.015m	£0.000m	£0.000m	£0.000m	On target to be achieved. Full year costs of £0.015m have been identified which relate to employees currently working on capital projects.	£0.011m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Highways maintenance Contracts	£0.025m	£0.025m	£0.000m	£0.000m	£0.000m	Savings have been achieved. Maintenance spend will be reduced this year and expenditure will only be incurred for essential works.	£0.025m
Street Lighting Service Savings	£0.050m	£0.050m	£0.000m	£0.000m	£0.000m	On target to be achieved. This expenditure usually occurs in the winter months (Q3 and Q4) and relates to street light inspectors employed to check lights to ensure they are working correctly.	£0.025m
Car park maintenance 1 year budget reduction	£0.050m	£0.050m	£0.000m	£0.000m	£0.000m	On target to be achieved but noting the ongoing risk of potential maintenance works if a Health and Safety issue is identified in year that was not foreseen at the time the savings was approved. Maintenance spend will be reduced this year as expenditure will only be incurred for essential works.	£0.000m
Eco and Forest School Income	£0.020m	£0.000m	£0.020m	£0.000m	£0.020m	Saving is classified as "At Risk" as opportunities for income generation cannot be realised until the service is fully staffed. Mitigation will be achieved through a current vacancy within the Forest Schools service.	£0.015m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Tree management Team Commercial Offer	£0.025m	£0.000m	£0.025m	£0.000m	£0.025m	Saving is classified as "At Risk" as due to the unforeseen departure of the Tree Manager, delays have been encountered to progress the saving meaning the service had to put temporary cover in to complete this project. Mitigation will be achieved through a vacant Tree Manager post whilst work continues to generate the income associated with this saving. Work commenced in July to explore options for income generation.	£0.025m
Rent of Café – Royden	£0.010m	£0.010m	£0.000m	£0.000m	£0.000m	This saving will not be achieved as rental income as this was not deemed viable given the recent review of the condition of the café. Refurbishment has been completed and the cafe opened in August with an in-house offer. This saving is expected to be fully achieved this financial year. The site has generated £0.034m income in the first 5 months of operation, which is currently offset against the initial set up costs and running costs. Therefore, no savings will be achieved until Quarter 4.	£0.000m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Income increase on allotments	£0.050m	£0.050m	£0.000m	£0.000m	£0.000m	On target to be achieved. This saving is based on a price increase from £74 to £120 for a full plot and from £40 to £60 for a half plot. Customers have been notified of price changes. This saving was fully achieved when residents renewed their allotment subscriptions at the revised price in October.	£0.050m
Increase in charges for Waste and Environmental services.	£0.462m	£0.462m	£0.000m	£0.000m	£0.000m	Garden waste prices have been increased from 01/04/22. Subscriptions are currently at 39,500 as at the end of September and are expected to achieve at least 40,000 subscribers by the end of the year. Most residents have re subscribed to the garden waste service during Q1 and Q2 and a small amount of additional income has been achieved in the first 3 months of Q3, meaning there is only £0.020m remaining to be achieved. This is expected to be achieved by the end of the year as some residents typically re subscribe in Q4.	£0.442m
Removal of Vacancies in Environmental and Waste team	£0.100m	£0.100m	£0.000m	£0.000m	£0.000m	Saving is fully achieved.	£0.100m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Suspension of Climate Emergency Initiatives	£0.125m	£0.125m	£0.000m	£0.000m	£0.000m	Saving is fully achieved as straight reduction in the budget. The team will use capital funding to meet additional requirements during the year	£0.125m
Remodelling of Street Cleansing: Plus, special events	£0.214m	£0.214m	£0.000m	£0.000m	£0.000m	Saving is fully achieved as this relates to a removal of the permanent presence service and renegotiation of the contract with Biffa	£0.214m
Review of overtime budget in Parks	£0.015m	£0.015m	£0.000m	£0.000m	£0.000m	Saving is fully achieved as straight reduction in the budget to reflect reduced requirements	£0.015m
Reduce grass cutting from 10 to 8 cuts	£0.100m	£0.100m	£0.000m	£0.000m	£0.000m	Saving is fully achieved as fewer seasonal staff have been recruited in line with the budget available	£0.100m
Cease community firework displays	£0.030m	£0.030m	£0.000m	£0.000m	£0.000m	Saving is fully achieved as straight reduction in the budget. Firework displays will not take place this year	£0.030m
Income Strategy - Cemeteries and crematorium service	£0.053m	£0.053m	£0.000m	£0.000m	£0.000m	On target to be achieved. The saving is based upon price increases benchmarked against other Local Authorities and the price changes came into effect from April 2022. Income projections are currently on track and are being monitored monthly	£0.039m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Fund ASB Post from PCC grant	£0.050m	£0.050m	£0.000m	£0.000m	£0.000m	Saving is fully achieved as funding has been changed from revenue budget to PCC grant funding.	£0.050m
Review Engagement Officer secondment	£0.035m	£0.035m	£0.000m	£0.000m	£0.000m	Saving is fully achieved. Post is now vacant and has been deleted.	£0.035m
Introduce Overnight Camper Van Parking Charge in New Brighton	£0.035m	£0.001m	£0.034m	£0.000m	£0.034m	Saving is at risk. The option went live on 8th July. An Experimental Traffic Regulation Order (ETRO) allows for comments to be received during the first 6 months and amendments to be made if required. Income to date is £600, no penalties have been issued to campervans parking in contravention as compliance has been achieved. Any income shortfalls this year will be mitigated through other income streams within Highways.	£0.001m
Transport efficiencies	£0.070m	£0.040m	£0.030m	£0.000m	£0.030m	It was expected that savings would not be achieved in Quarter 1, due to consultation periods and the requirement for employees to work notice periods. Mitigation to be achieved through a review of the transport fleet and sale of vehicles which are no longer required. This will create one off income generation opportunities to assist in mitigating the saving this year.	£0.052m

Saving Proposal	Approved Saving	Green	Amber	Red	Mitigation	Comment	Actual Savings Delivered to Date
Reduction in Community Patrol Service	£0.150m	£0.100m	£0.050m	£0.000m	£0.050m	It was expected that savings would be delayed due to consultation periods and the requirement for employees to work notice periods. Mitigation to be achieved through one off use of remaining COVID-19 funding for staff who continued to work on COVID-19 activities during Q1 Agreement as to what is available from remaining COMF (Contain Outbreak Management Fund) grant is still being finalised.	£0.150m
Total ECET	£1.734m	£1.555m	£0.179m	£0.000m	£0.179m		£1.519m

Appendix 2 – Earmarked Reserves

Reserve	Opening Balance £000	Use of Reserve £000	Contribution to Reserve £000	Closing Balance £000
Health & Safety Flood Prevention	455	-455	0	0
Parks Tree Maintenance	187	-187	0	0
Environmental Health	300	-260	0	40
Climate Emergency	100	-100	0	0
Litter Enforcement - development of initiatives	49	-49	0	0
Weed Spraying : Mitigate against additional costs	41	-41	0	0
Birkenhead Park World Heritage Site Lottery Bid	40	-40	0	0
Coastal Protection	35	-35	0	0
Environmental Health F.S.A. Backlog	28	-28	0	0
Trading Standards	25	0	0	25
Hilbre Island - Legacy	21	0	0	21
Health & Safety Armed Forces Welfare Pathway	14	0	0	14
BikeSafe	10	0	0	10
Repairs & Maintenance upgrades on Public Conveniences	8	0	0	8
LAMPS to Concerto system replacement	2	0	0	2
Storeton Quarry	30	-30	0	0
Waste Levy	0	0	0	0
Total	1,345	-1,225	0	120

Appendix 3 – Breakdown of Capital Programme

Area	Scheme	Budget 2022/23 £0	Forecast 2022/23 £000	Variance 2022/23 £000	Budget 2023/24 £000	Budget 2024/25 £000	Budget 2025/26 £000
Buildings	Energy efficient buildings	900	0	900	370	370	0
CCTV	Removal of remaining analogue CCTV circuits-21-22	79	79	0	0	0	0
Climate Emergency	Climate Emergency Budget	0	105	-105	0	0	0
Flood Prevention	Coastal Defence - Meols Feasibility Study	100	30	70	70	0	0
	Coronation Park Sustainable Drainage	222	222	0	0	0	0
	Moreton Sandbrook Drainage	433	23	410	180	0	0
	Surface Water Management Scheme	83	83	0	0	0	0
	Wallasey Embankment Toe Reinforcement	100	750	-650	608	0	0
	West Kirby Flood alleviation	8,802	11,112	-2,310	0	0	0
	Woodchurch Rd Drainage	80	0	80	0	0	0
	Connecting Wirral Waters: Detailed Design	610	610	0	0	0	0
	SUD - Leasowe to Seacombe Corridor	991	1,766	-775	0	0	0
Parks	Allotment Sites Expansion	125	61	64	64	0	0
	Beach Cleaning - Replacement of equipment	94	0	94	0	0	0
	Birkenhead Park World Heritage Project Team	85	0	85	85	0	0
	Cemetery Extension & Improvements	142	0	142	142	0	0

	(Frankby)						
	Levelling Up Parks Fund-Woodchurch	0	67	-67	0	0	0
	New Ferry Rangers Community Clubhouse	1,042	542	500	500	0	0
	Parks Machinery	2,635	0	2,635	2,136	499	0
	Parks Vehicles	1,071	0	1,071	580	449	0
	Play Area Improvements	327	200	127	127	0	0
	Plymyard Cemetery Roadways	75	55	20	20	0	0
	Plymyard Playing Field	147	20	127	127	0	0
	Wirral Country Park Car Park Surfacing	63	9	54	0	0	0
	Wirral Way Widening	180	225	-45	9	0	0
	Arrowe Country Park - New Machine Shed & Wash Bay	186	13	173	108	0	0
	Arrowe Country Park Depot: Re-Surfacing, Material Bays & Electronic Entrance Barrier	40	12	28	26	0	0
	Birkenhead Park Depot Resurfacing	30	0	30	0	0	0
	Birkenhead Park Event Infrastructure	164	0	164	0	0	0
	Landican Chapels	119	0	119	40	0	0
	Lever Sports Pavilion	80	0	80	0	80	0
	Parks and Countryside DDA	447	27	420	420	0	0
Roads and Bridges	Aids to Navigation	40	18	22	0	0	0
	Bridges excluding Dock Bridge	580	320	260	260	0	0
	Dock Bridges replacement	500	210	290	0	0	0
	Highway Maintenance	482	7,153	-6,671	563	563	0
	Highways Asset Management System - procurement of integrated asset	57	49	8	0	0	0

	management system						
	Key Route Network (LGF3) - Operate Key Roads / Routes Efficiently	166	166	0	0	0	0
	Key Route Network CRSTS 22-23	0	1,400	-1,400	500	0	0
	Lyndale Ave Parking & Safety Measures	125	125	0	0	0	0
	Modernisation of CCTV System	120	0	120	0	0	0
	Northbank West Cycle Scheme	1	0	1	0	0	0
	Tower Road National Productivity Investment Fund (NPIF) - ease congestion / upgrade national or local networks	393	193	200	0	0	0
	Town Link Viaduct	332	0	332	0	0	0
	Major Infrastructure Development & Strategic Transport Forward Planning - Traffic Management	333	133	200	200	0	0
	Onstreet Residential Chargepoint Scheme	102	0	102	0	0	0
	TAG Bus Case-A41 Corridor North	216	192	24	0	0	0
	TAG Bus Case-Wirral Waters outline	179	179	0	0	0	0
Street Lighting	Street Lighting Column - Replacement or Upgrade	1,070	870	200	200	0	0
	Street Lighting - Illuminated Lighting and Signage	294	294	0	0	0	0
Travel and Transport	Combined Authority Transport Plan (CATP)	1,529	1,025	504	1,354	0	0
	Quick Win Levy	45	45	0	0	0	0
	STEP	16	0	16	0	0	0
	Traffic Signal LED	0	982	-982	655	0	0

	Upgrade						
	Active Travel Tranche 1	91	86	5	0	0	0
	Active Travel Tranche 2	1,597	1,597	0	0	0	0
	Depot Welfare Improvements	232	232	0	0	0	0
Tree Strategy	Tree Strategy	121	121	0	34	0	0
	Urban Tree Challenge Fund	497	409	88	0	0	0
Food Waste	Food Waste	0	0	0	0	3,200	0
Grand Total		28,570	31,810	-3,240	9,378	5,161	0