

**ENVIRONMENT, CLIMATE EMERGENCY AND TRANSPORT COMMITTEE**  
**TUESDAY 5 DECEMBER 2023**

<b>REPORT TITLE:</b>	<b>2023/24 BUDGET MONITORING FOR QUARTER TWO (THE PERIOD TO 30 SEPTEMBER 2023)</b>
<b>REPORT OF:</b>	<b>DIRECTOR OF NEIGHBOURHOOD SERVICES</b>

**REPORT SUMMARY**

This report sets out the financial monitoring information for the Council as at Quarter 2 (30 September) of 2023/24. The report provides Members with an overview of budget performance, including progress on the delivery of the 2023/24 saving programme and a summary of reserves and balances, to enable the Committee to take ownership of the budgets and provide robust challenge and scrutiny to Officers on the performance of those budgets.

At the end of Quarter 2, there is a forecast adverse position of £1.938m on Committee spend which can be largely offset by utilising the corporate contingency budget and expected savings from reduced energy costs. This position is based on activity to date, projected trends in income and expenditure and changes to Council funding.

This is not a key decision and affects all wards.

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

**RECOMMENDATIONS**

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

1. Note the Directorate forecast adverse position of £1.938m presented at Quarter 2.
2. Note the progress on delivery of the 2023/24 savings programme at Quarter 2.
3. Note the forecast level of reserves and balances at Quarter 2.
4. Note the forecast capital position presented at Quarter 2.

## **1.0 REASONS FOR RECOMMENDATIONS**

- 1.1 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.

## **2.0 OTHER OPTIONS CONSIDERED**

- 2.1 The Policy & Resources Committee has previously determined the budget monitoring process 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 At the meeting on 27 February 2023, the Council agreed a net revenue budget for 2023/2024 of £366.6m to be met by government grants, council tax, and business rates. In quarter 1, a favourable £2.000m variation against the funding relating to an adjustment of Business Rates Section 31 grants, increased the revenue budget to £368.6m. This report sets out the updated revenue financial position at Quarter 2 for the Environment, Climate Emergency and Transport Committee.

### **Economic Context**

- 3.2 UK inflation remained high throughout Q2, maintaining expectations of further Bank of England (BoE) interest rate increases. However, inflation data published in the latter part of the period tempered expectations, causing financial markets to reassess the peak in BoE Bank Rate.
- 3.3 In July, inflation (CPI) fell from its peak of 6.8% to 6.7% against market expectations that it could climb to 7.0%.
- 3.4 The Bank of England's Monetary Policy Committee continued tightening monetary policy throughout most of Q2, taking Bank Rate to 5.25% in August. However, falling inflation and weakening economic data gave some indication that higher interest rates were beginning to work. Against these indications, in September the Committee voted 5-4 to maintain Bank Rate at 5.25%.
- 3.5 There remains considerable uncertainties in the economy as high inflation and high interest rates continue to place significant pressures on Council finances and restrict the ability to forecast and plan, with confidence, for the future.

### Quarter 2 Forecast Revenue Outturn Position

3.6 Table 1 presents the forecast outturn as a net position, i.e. expenditure minus income. Favourable variances (underspends) are shown as negative values and adverse variances (overspends) are shown as a positive value.

3.7 At the end of Quarter 2, there is a forecast adverse variance of £1.938m against the Environment, Climate Emergency and Transport Committee's revised net revenue budget of £68.160m, which is equivalent to a variance of 3% from the annual budget.

**TABLE 1: 2023/24 REVENUE BUDGET & FORECAST OUTTURN**

	Budget	Forecast Outturn	Variance	
	£000	£000	(+ Adv / - Fav)	%
<b>Highways</b>	6,357	6,739	382	6%
<b>Parks and Environment</b>	6,757	7,623	866	13%
<b>Recycling and Waste</b>	29,758	30,093	335	1%
<b>Neighbourhood Transport</b>	2,245	2,600	355	16%
<b>Transport Levy</b>	23,043	23,043	0	0%
<b>Net Committee Expenditure</b>	<b>68,160</b>	<b>70,098</b>	<b>1,938</b>	<b>3%</b>

Notes:

\* Forecast Outturn figures assume reserves movements shown in Table 3.

### Significant aspects of revenue variances by directorate

3.8 The significant areas of note are as follows:

**Highways and Infrastructure:** An adverse variance of £0.382m is forecast for 2023/24. £0.500m relates to Car Parking charges. Increases are pending a further report being brought to Members for proposed charges in new locations. This will be informed by the parking strategy and will reflect the need to efficiently manage parking and traffic within the borough and recover the costs of the service. This is mitigated in part through a favourable variance of -£0.118m relating to income generation from traffic and network management.

**Parks and Environment:** An adverse variance of £1.201m is forecast for 2023/24, which is broken down as follows:

- £0.335m is due to Waste and Environment. £0.220m is due to a shortfall in enforcement income, as this will not be achieved until the policy is agreed and implemented. In addition to this, £0.115m relates to shortfalls within waste due to Wheelie bin costs and leaf fall pressures.
- £0.507m is due to pressures within Parks and Environment. This relates to premises and transport cost, water charges and shortfalls against income targets.

- £0.359m relates to additional costs within tree maintenance. This is due to increased contractor costs for additional works which are required within Parks and Asset Management.

**Neighbourhood Safety and Transport:** An adverse variance of £0.355m relates to additional demand within Community Transport. Discussions are currently underway with the Children, Families and Education department in relation to this.

## Budget Amendments

3.9 The budget relating to Neighbourhood Transport has moved from Tourism, Communities, Culture and Leisure Committee in Quarter 2.

### Progress on delivery of the 2023/24 savings programme.

3.10 Table 2 presents the progress on the delivery of the 2023/24 approved savings. 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 corporate contingency fund set up for non-achieved savings at the end of the year.

3.11 In terms of savings, £0.325m of the £0.485m savings targets are either delivered or on track to be delivered, representing 67% of the total savings target with a further 18% or £0.085m anticipated to be delivered through alternative means. The table below summarises the progress for the Committee:

**TABLE 2: SUMMARY OF PROGRESS ON DELIVERY OF 2023/24 SAVINGS**

Committee	Approved Saving £m	Green £m	Amber £m	Red £m	Mitigation £m
ECET	-0.485	-0.325	-0.010	-0.150	-0.010

### Significant variances by directorate.

#### Neighbourhoods: £0.150m red rated savings-

3.12 The key variances are as follows:

- **Introduction of an environmental enforcement scheme** - The saving of £0.150m has been delayed until policy documents can be agreed at ECET Committee. This saving is rated red and is unlikely to be achieved in 2023-24.

#### Earmarked Reserves

3.16 On 1 April 23, earmarked reserves for the Committee totalled £0.064m. Of the total earmarked reserves, more than half will be spent in 2023/24, on the activities for which they were established. There will be cases however where some of the reserves will be committed over a longer period and have been set aside now to support the Council's financial sustainability and have little or limited impact on future years budgets.

**TABLE 3: BREAKDOWN OF EARMARKED RESERVES**

<b>Reserve</b>	<b>Opening Balance £000</b>	<b>Use of Reserve £000</b>	<b>Contribution to Reserve £000</b>	<b>Closing Balance £000</b>
Coastal Protection	35	-35		0
Hilbre Island - Legacy	21			21
BikeSafe	8			8
<b>Total</b>	<b>64</b>	<b>-35</b>	<b>0</b>	<b>29</b>

### **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 4: 2023/24 Environment, Climate Emergency and Transport Committee – Capital Budget & Forecast Outturn**

Capital Programme	2023/24			2024/25	2025/26	2026/27	2027/28
	Budget 01/04/23	Q2 Forecast Budget	Variance	Budget	Budget	Budget	Budget
	£000	£000	£000	£000	£000	£000	£000
Buildings	370	247	-123	493	0	0	0
CCTV	4	0	-4	4	0	0	0
Climate Emergency	172	115	-57	57	0	0	0
Environment	0	75	75	75	0	0	0
Flood Prevention	6,763	5,529	-1,234	3,458	0	0	0
Parks	5,385	4,640	-745	1,873	0	0	0
Roads and Bridges	10,962	7,432	-3,530	4,508	0	0	0
Street Lighting	510	340	-170	170	0	0	0
Travel and Transport	6,455	4,647	-1,808	4,583	0	0	0
Tree Strategy	211	141	-70	70	0	0	0
UK Shared Prosperity Fund	176	117	-59	445	0	0	0
Waste	0	0	0	3,200	0	0	0
<b>Total</b>	<b>31,008</b>	<b>23,283</b>	<b>-7,725</b>	<b>18,936</b>	<b>0</b>	<b>0</b>	<b>0</b>

3.18 Table 4 summarises the forecast expenditure against Capital Budgets. A full breakdown of each Capital Scheme with details can be found in Appendix 1. The favourable variance of £7.725m relates to expenditure being less than what was forecasted for Travel and Transport, Roads and Bridges, Flood Prevention and Parks. This expenditure has been slipped into 2024/25 financial year.

#### 4.0 FINANCIAL IMPLICATIONS

4.1 This is the Quarter 2 budget monitoring report that provides information on the forecast outturn for the Council for 2023/24. The Council has robust methods for reporting and forecasting budgets in place and alongside formal Quarterly reporting to Policy & Resources Committee, 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 2023/24 is dependent on a stable financial position. That said, the delivery of the budget is subject to ongoing variables both positive and adverse which imply a level of challenge in achieving this outcome.
- 7.2 In any budget year, there is a risk that operation will not be constrained within relevant budget limits. Under specific circumstances the Section 151 Officer may issue a Section 114 notice but that position has not been reached at the present time.

## **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 2023/24 budget monitoring process and 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 27 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 – Breakdown of Capital

## **BACKGROUND PAPERS**

Wirral Plan 2021-2026  
Local Government Finance Act 1992  
Local Government Act 2003

## **TERMS OF REFERENCE**

This report is being considered by Environment, Climate Emergency and Transport Committee in accordance with section j of its Terms of Reference.

## **SUBJECT HISTORY (last 3 years)**

<b>Council Meeting</b>	<b>Date</b>
<b>Policy and Resources Committee</b>	<b>8 November 2023</b>
<b>Policy and Resources Committee</b>	<b>12 July 2023</b>
<b>Policy and Resources Committee</b>	<b>14 June 2023</b>
<b>Policy and Resources Committee</b>	<b>15 February 2023</b>
<b>Policy and Resources Committee</b>	<b>18 January 2023</b>
<b>Policy and Resources Committee</b>	<b>09 November 2022</b>
<b>Policy and Resources Committee</b>	<b>13 July 2022</b>
<b>Council</b>	<b>28 February 2022</b>
<b>Policy and Resources Committee</b>	<b>15 February 2022</b>
<b>Environment, Climate Emergency and Transport Committee</b>	<b>22 October 2020</b>

<b>Environment, Climate Emergency and Transport Committee</b>	<b>3 December 2020</b>
<b>Environment, Climate Emergency and Transport Committee</b>	<b>1 February 2021</b>
<b>Environment, Climate Emergency and Transport Committee</b>	<b>16 March 2021</b>
<b>Environment, Climate Emergency and Transport Committee</b>	<b>14 June 2021</b>
<b>Environment, Climate Emergency and Transport Committee</b>	<b>7 September 2021</b>
<b>Environment, Climate Emergency and Transport Committee</b>	<b>15 November 2021</b>
<b>Environment, Climate Emergency and Transport Committee</b>	<b>20 January 2022</b>
<b>Environment, Climate Emergency and Transport Committee</b>	<b>1 March 2022</b>
<b>Environment, Climate Emergency and Transport Committee</b>	<b>20 June 2022</b>
<b>Environment, Climate Emergency and Transport Committee</b>	<b>20 October 2022</b>
<b>Environment, Climate Emergency and Transport Committee</b>	<b>30 November 2022</b>
<b>Environment, Climate Emergency and Transport Committee</b>	<b>30 January 2023</b>
<b>Environment, Climate Emergency and Transport Committee</b>	<b>14 March 2023</b>
<b>Environment, Climate Emergency and Transport Committee</b>	<b>19 June 2023</b>
<b>Environment, Climate Emergency and Transport Committee</b>	<b>24 July 2023</b>
<b>Environment, Climate Emergency and Transport</b>	

<b>Committee</b>	<b>20 September 2023</b>
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## Appendix 1 – Breakdown of Capital Programme

Items marked \* relate to Parks and are linked to both Tourism, Communities, Culture and Leisure Committee and Environment, Climate Emergency and Transport Committee. However they are reported against this Committee in this report.

Area	Scheme	2023/24			2024/25	2025/26	2026/27
		Budget 01/04/23	Q2 Forecast Budget £000	Variance £000	Budget £000	Budget £000	Budget £000
Buildings	Energy efficient buildings	370	247	-123	493	0	0
CCTV	Removal of remaining analogue CCTV circuits-21-22	4	0	-4	4	0	0
Climate Emergency	Air Quality Control DEFRA	120	80	-40	40	0	0
	Climate Emergency Budget	52	35	-17	17	0	0
Flood Prevention	Environmental Improvements	0	75	75	75	75	75
	Coastal Defence - Meols Feasibility Study	100	67	-33	33	0	0
	Connecting Wirral Waters: Detailed Design	42	42	0	0	0	0
	Coronation Park Sustainable Drainage	222	148	-74	74	0	0
	Moreton Sandbrook Drainage	203	135	-68	68	0	0
	SUD - Leasowe to Seacombe Corridor	3,016	140	-2,876	3,016	0	0
	Surface Water Management Scheme	57	38	-19	19	0	0
	Wallasey	618	0	-618	248	0	0

Area	Scheme	2023/24			2024/25	2025/26	2026/27
		Budget 01/04/23	Q2 Forecast Budget £000	Variance £000	Budget £000	Budget £000	Budget £000
	Embankment Toe Reinforcement						
	West Kirby Flood alleviation	2,505	4,959	2,454	0	0	0
	Woodchurch Rd Drainage	0	0	0	0	0	0
<b>Parks *</b>	Allotment Sites Expansion	72	48	-24	24	0	0
	Arrove Country Park - New Machine Shed & Wash Bay	109	13	-96	96	0	0
	Arrove Country Park Depot: Re- Surfacing, Material Bays & Electronic Entrance Barrier	27	18	-9	9	0	0
	Birkenhead Park World Heritage Project Team	85	57	-28	28	0	0
	Cemetery Extension & Improvements (Frankby)	142	95	-47	47	0	0
	Churchyard Boundary & Landican Cememetry Structural	56	37	-19	19	0	0
	Flaybrick Cemetery Pathway	200	200	0	0	0	0
	Grange Cemetery	45	45	0	0	0	0
	Landican Chapels	40	27	-13	13	0	0
	Levelling Up	38	25	-13	13	0	0

Area	Scheme	2023/24			2024/25	2025/26	2026/27
		Budget 01/04/23	Q2 Forecast Budget £000	Variance £000	Budget £000	Budget £000	Budget £000
	<b>Parks Fund- Woodchurch</b>						
	<b>Lever Sports Pavilion</b>	0	0	0	80	0	0
	<b>New Ferry Rangers Community Clubhouse</b>	843	662	-181	281	0	0
	<b>Parks and Countryside DDA</b>	421	281	-140	140	0	0
	<b>Parks Machinery</b>	2,136	2,090	-46	545	0	0
	<b>Parks Vehicles</b>	580	580	0	449	42	0
	<b>Parks Workshop &amp; various machinery</b>	135	135	0	0	0	0
	<b>Play Area Improvements</b>	177	118	-59	59	0	0
	<b>Plymyard Cemetery Roadways</b>	75	50	-25	25	0	0
	<b>Plymyard Playing Field</b>	134	89	-45	45	0	0
	<b>Wirral Way Widening</b>	70	70	0	0	0	0
<b>Roads and Bridges</b>	<b>Bridges excluding Dock Bridge</b>	894	287	-607	607	0	0
	<b>DfT Funding Highways Maintenance and Improvements</b>	0	765	765	0	0	0
	<b>Dock Bridges replacement</b>	210	140	-70	70	0	0
	<b>Highway Maintenance</b>	7,213	4,642	-2,571	2,884	563	563
	<b>Key Route Network (LGF3) - Operate Key Roads /</b>	166	111	-55	55	0	0

Area	Scheme	2023/24			2024/25	2025/26	2026/27
		Budget 01/04/23	Q2 Forecast Budget £000	Variance £000	Budget £000	Budget £000	Budget £000
	Routes Efficiently						
	Key Route Network CRSTS	1,757	1,171	-586	586	0	0
	Lyndale Ave Parking & Safety Measures	124	0	-124	124	0	0
	Major Infrastructure Development & Strategic Transport Forward Planning - Traffic Management	210	210	0	0	0	0
	TAG Bus Case-A41 Corridor North	192	75	-117	117	0	0
	TAG Bus Case-Wirral Waters outline	39	26	-13	13	0	0
	Tower Road National Productivity Investment Fund (NPIF) - ease congestion / upgrade national or local networks	157	5	-152	52	0	0
Street Lighting	Street Lighting Column - Replacement or Upgrade	483	322	-161	161	0	0
	Street Lighting - Illuminated Lighting and Signage	27	18	-9	9	0	0
Travel and	Active Travel	1,517	740	-777	777	0	0

Area	Scheme	2023/24			2024/25	2025/26	2026/27
		Budget 01/04/23	Q2 Forecast Budget £000	Variance £000	Budget £000	Budget £000	Budget £000
<b>Transport</b>	<b>Tranche 2</b>						
	<b>Combined Authority Transport Plan (CATP)</b>	3,712	2,435	-1,277	3,397	1,910	1,910
	<b>Depot Welfare Improvements</b>	45	30	-15	15	0	0
	<b>Quick Win Levy</b>	15	10	-5	5	0	0
	<b>Traffic Signal LED Upgrade</b>	1,166	1,432	266	389	0	0
<b>Tree Strategy</b>	<b>Tree Strategy</b>	64	43	-21	21	0	0
	<b>Urban Tree Challenge Fund</b>	147	98	-49	49	0	0
<b>UK Shared Prosperity Fund</b>	<b>UK Shared Prosperity Fund (UKSPF)</b>	176	117	-59	445	0	0
<b>Waste</b>	<b>Food Waste - Req bid</b>	0	0	0	3,200	0	0
<b>Total</b>		<b>31,008</b>	<b>23,283</b>	<b>-7,725</b>	<b>18,936</b>	<b>2,590</b>	<b>2,548</b>





## Appendix 2 – Breakdown of Revenue Budget Monitoring

		Budget	Outturn	Variance		Adv/ Fav
		£000	£000	(+ Fav / - Adv) £000	%	
<b>Highways</b>	<b>Traffic Management</b>	-651	-448	203	-31%	<b>Adverse</b>
	<b>Highways Maintenance &amp; Street Lighting</b>	6,517	6,261	-256	-4%	<b>Favourable</b>
	<b>Highways and Infrastructure</b>	517	366	-151	-29%	<b>Favourable</b>
	<b>Highways Service Support</b>	389	391	2	1%	<b>Adverse</b>
	<b>Network Operations</b>	-468	97	565	-	<b>Adverse</b>
					121%	
	<b>Design &amp; Commissioning</b>	53	72	19	36%	<b>Adverse</b>
<b>Parks and Environment</b>	<b>Parks &amp; Countryside – Cemeteries</b>	-1,444	-1,266	178	-12%	<b>Adverse</b>
	<b>Parks &amp; Countryside - Birkenhead</b>	489	487	-2	0%	<b>Favourable</b>
	<b>Parks &amp; Countryside - Parks HQ</b>	778	739	-39	-5%	<b>Favourable</b>
	<b>Parks &amp; Countryside - Wirral North</b>	391	411	20	5%	<b>Adverse</b>
	<b>Parks &amp; Countryside - Wirral Central</b>	665	671	6	1%	<b>Adverse</b>
	<b>Parks &amp; Countryside – Highways</b>	1,290	1,271	-19	-1%	<b>Favourable</b>
	<b>Parks &amp; Countryside - Birkenhead Park</b>	525	559	34	6%	<b>Adverse</b>
	<b>Parks &amp; Countryside – Golf</b>	-3	-28	-25	791%	<b>Favourable</b>
	<b>Parks &amp; Countryside – Workshop</b>	410	542	132	32%	<b>Adverse</b>
	<b>Parks &amp; Countryside - Wirral Country Park</b>	331	365	34	10%	<b>Adverse</b>
	<b>Parks &amp; Countryside – Skips</b>	7	3	-4	-55%	<b>Favourable</b>
	<b>Parks &amp; Countryside – Allotments</b>	-15	-19	-4	26%	<b>Favourable</b>
	<b>Parks &amp; Countryside – Wallasey</b>	533	572	39	7%	<b>Adverse</b>
	<b>Parks &amp; Countryside - Wirral South</b>	634	700	66	10%	<b>Adverse</b>
	<b>Parks &amp; Countryside - Wirral West</b>	402	493	91	0%	<b>Adverse</b>
	<b>Tree Management</b>	777	1,136	359	46%	<b>Adverse</b>
	<b>Climate Emergency</b>	389	389	0	0%	
<b>Flood Management</b>	598	598	0	0%		

		<b>Budget</b>	<b>Outturn</b>	<b>Variance</b> (+ Fav / - Adv)		<b>Adv/ Fav</b>
		£000	£000	£000	%	
<b>Recycling and Waste</b>	<b>Waste &amp; Street Cleansing - Collection and Recycling</b>	7,600	7,715	115	2%	<b>Adverse</b>
	<b>Waste &amp; Street Cleansing - Staffing</b>	470	470	0	0%	
	<b>Waste &amp; Street Cleansing - Street Cleansing</b>	5,118	5,118	0	0%	
	<b>Waste &amp; Street Cleansing - Garden Waste</b>	-735	-735	0	0%	
	<b>Waste &amp; Street Cleansing – Enforcement</b>	-215	5	220	- 102%	
	<b>Waste Levy</b>	17,521	17,521	0	0%	
<b>Neighbourhood Transport</b>	<b>Assisted Travel and Transport</b>	2,245	2,600	355	16%	<b>Adverse</b>
<b>Transport Levy</b>	<b>Transport Levy</b>	23,043	23,043	0	0%	
<b>Surplus / (Deficit)</b>		<b>68,160</b>	<b>70,098</b>	<b>1,938</b>	<b>3%</b>	<b>Adverse</b>