

ENVIRONMENT, CLIMATE EMERGENCY AND TRANSPORT COMMITTEE
TUESDAY 12 MARCH 2024

REPORT TITLE:	2023/24 BUDGET MONITORING FOR QUARTER THREE (THE PERIOD TO 31 DECEMBER 2023)
REPORT OF:	DIRECTOR OF NEIGHBOURHOODS

REPORT SUMMARY

This report sets out the financial monitoring information for the Council as at Quarter 3 (31 December) 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 3, there is a forecast adverse position of £1.632m on Committee spend which can be largely offset by utilising the 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 2023-2027 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 £1.632m presented at Quarter 3.
2. Note the progress on delivery of the 2023/24 savings programme at Quarter 3.
3. Note the forecast level of reserves and balances at Quarter 3.
4. Note the forecast capital position presented at Quarter 3.

SUPPORTING INFORMATION

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 3.

Economic Context

- 3.2 As was widely expected, there was a substantial decline in UK headline inflation in Quarter 3, falling to 4% in December from 6.7% at the end of quarter 2, largely due to reductions in utilities and food prices. However, while inflation is headed in the right direction, it remains well above the Bank of England MPC's 2% target and increases in living and debt-financing costs continue to impact upon households.
- 3.3 The Bank Rate remains at 5.25% and current market pricing imply that market participants are not expecting further interest rate rises. However, The Bank of England has emphasised the expectation for rates to remain at this level for an extended period, in order to address continuing inflationary pressures.
- 3.4 Globally, potential sources of further inflationary pressures remain. In particular, recent events in the Middle East have increased uncertainty around future oil prices. More locally in the UK, Nottingham City Council became the latest local authority to issue a Section 114 notice. The Chief Finance Officer detailed the reasons, including increased demand for services, failure to realise transformation savings, rising costs, higher-than-budgeted national pay agreements, income shortfalls, and capital recharge pressures.
- 3.5 The overall risk environment remains particularly challenging, reflecting subdued economic activity, further risks to the outlook for growth and inflation and increased geopolitical tensions, all continuing to place significant pressures on finances and restricting the ability to forecast and plan, with confidence, for the future.

4.0

Quarter 3 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 3, there is a forecast adverse variance of £1.632m against the Environment, Climate Emergency and Transport Committee's revised net revenue budget of £68.745m, which is equivalent to a variance of 2% from the annual budget.

TABLE 1: 2023/24 REVENUE BUDGET & FORECAST OUTTURN

	Budget	Forecast Outturn	Variance	
			(+ Adv / - Fav)	%
	£000	£000	£000	%
Highways	6,482	7,506	1,024	16%
Parks and Environment	6,807	6,988	181	3%
Recycling and Waste	29,792	30,012	220	1%
Neighbourhood	2,620	2,827	207	8%
Transport				
Transport Levy	23,043	23,043	0	0%
Net Committee Expenditure	68,745	70,377	1,632	2%

Notes:

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

Significant aspects of revenue variances by committee

3.8 The significant areas of note are as follows:

Highways and Infrastructure: An adverse variance of £1.024m is forecast for 2023/24, £0.500m relates to Car Parking charges at 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. £0.264m relates to adverse variances within Highways Operational Services and Street Light Maintenance. This will be addressed through monitoring expenditure for the remainder of the year and maximising capitalisation opportunities. In addition to this, there is at total of -£0.044m of smaller favourable variances across the area. There is also an additional adverse variance of £0.304m which relates to the allocation of vacancy control and mid-point savings from Neighbourhoods Management.

Parks and Environment: An adverse variance of £0.401m is forecast for 2023/24, which is broken down as follows.

- £0.220m is due to a shortfall in enforcement income, as this will not be achieved until the policy is agreed and implemented.
- -£0.283m relates to favourable variances within Parks which mainly relates to income generation within Cemeteries and favourable variances within Planned Preventative Maintenance.
- £0.124m 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. The position has improved since Quarter 2 due to a reduction in supplier costs as remedial clean up work has been completed.
- There is an additional adverse variance of £0.340m which relates to the allocation of vacancy control and mid-point savings from Neighbourhoods Management.

Neighbourhood Safety and Transport: An adverse variance of £0.207m 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 Budget virements in Quarter 3 relate to allocation of the pay award and allocation of some of the Neighbourhoods savings that were held centrally previously.

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, £0.268m of the £0.485m savings targets are either delivered or on track to be delivered, representing 55% of the total savings target with a further 8% or £0.038m 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	-0.268	-0.038	-0.180	-0.038

Significant variances by committee

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

- 3.13 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

Reserve	Opening Balance £000	Use of Reserve £000	Contribution to Reserve £000	Closing Balance £000	Cap ital Mo nito ring
Coastal Protection	35	-35		0	
Hilbre Island – Legacy	21			21	
BikeSafe	8			8	
Total	64	-35	0	29	

3.1

- 4 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	Q3 Forecast Budget	Variance	Budget	Budget	Budget	Budget
	£000	£000	£000	£000	£000	£000	£000
Buildings	370	44	-326	0	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	75	75	0
Flood Prevention	6,763	5,603	-1,160	830	0	0	0
Parks	5,385	4,246	-1,139	2,197	42	0	0
Roads and Bridges	10,962	7,432	-3,530	4,384	563	563	0
Street Lighting	510	340	-170	170	0	0	0
Travel and Transport	6,455	4,007	-2,448	4,598	1,910	1,910	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	0	0	3,200	0
Total	31,008	22,120	-8,888	12,830	2,590	5,748	0

3.15 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 £8.888m 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 3 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

APPENDIX 2 – Breakdown of Revenue

BACKGROUND PAPERS

[2023/24 BUDGET MONITORING FOR QUARTER THREE \(THE PERIOD TO 31 DEC 2023\)](#) (Policy and Resources Committee – 13th February)

[2023/24 BUDGET MONITORING FOR QUARTER TWO \(THE PERIOD TO 30 SEP 2023\)](#) (Policy and Resources Committee – 8th November)

[2023/24 BUDGET MONITORING FOR QUARTER ONE \(THE PERIOD TO 30 JUN 2023\)](#) (Policy and Resources Committee – 12th July)

[2023/24 Budget Monitoring for Quarter 2](#) (Environment, Climate Emergency and Transport Committee – 5th December)

[Environment, Climate Emergency & Transport Committee Budget and Budget Monitoring Report](#) (Environment, Climate Emergency and Transport Committee – 20th September)

[2023/24 BUDGET MONITORING FOR QUARTER ONE \(THE PERIOD TO 30 JUNE 2023\)](#) (Environment, Climate Emergency and Transport Committee – 24th July)

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, “providing a view of performance, budget monitoring and risk management in relation to the Committee’s functions”.

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Policy and Resources Committee	13 February 2024
Policy and Resources Committee	8 November 2023

Policy and Resources Committee	12 July 2023
Policy and Resources Committee	14 June 2023
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
Environment, Climate Emergency and Transport Committee	14 March 2023
Environment, Climate Emergency and Transport Committee	19 June 2023
Environment, Climate Emergency and Transport Committee	24 July 2023
Environment, Climate Emergency and Transport Committee	20 September 2023
Environment, Climate Emergency and Transport Committee	5 December 2023

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	2027/28
		Budget 1/4/23	Q3 Forecast Budget £000	Variance £000	Budget £000	Budget £000	Budget £000	Budget £000
Buildings	Energy efficient buildings	370	44	-326	0	0	0	0
CCTV	Removal of remaining analogue CCTV circuits-21-22	4	0	-4	4	0	0	0
Climate Emergency	Air Quality Control DEFRA	120	80	-40	40	0	0	0
	Climate Emergency Budget	52	35	-17	17	0	0	0
Environment	Environmental Improvements	0	75	75	75	75	75	0
Flood Prevention	Coastal Defence - Meols Feasibility Study	100	0	-100	100	0	0	0
	Connecting Wirral Waters: Detailed Design	42	42	0	0	0	0	0
	Coronation Park Sustainable Drainage	222	0	-222	222	0	0	0
	Moreton Sandbrook Drainage	203	0	-203	203	0	0	0
	SUD - Leasowe to Seacombe Corridor	3,016	602	-2,414	0	0	0	0
	Surface Water Management Scheme	57	0	-57	57	0	0	0

Area	Scheme	2023/24			2024/25	2025/26	2026/27	2027/28
		Budget 1/4/23	Q3 Forecast Budget £000	Variance £000	Budget £000	Budget £000	Budget £000	Budget £000
	Wallasey Embankment Toe Reinforcement	618	0	-618	248	0	0	0
	West Kirby Flood alleviation	2,505	4,959	2,454	0	0	0	0
	Woodchurch Rd Drainage	0	0	0	0	0	0	0
Parks	Allotment Sites Expansion	72	48	-24	24	0	0	0
	Arrove Country Park - New Machine Shed & Wash Bay	109	0	-109	79	0	0	0
	Arrove Country Park Depot: Re-Surfacing, Material Bays & Electronic Entrance Barrier	27	0	-27	27	0	0	0
	Birkenhead Park World Heritage Project Team	85	0	-85	85	0	0	0
	Cemetery Extension & Improvements (Frankby)	142	95	-47	47	0	0	0
	Churchyard Boundary & Landican Cememetry Structural	56	37	-19	19	0	0	0
	Flaybrick Cemetery Pathway	200	200	0	0	0	0	0
	Grange Cemetery	45	45	0	0	0	0	0
	Landican Chapels	40	0	-40	0	0	0	0

Area	Scheme	2023/24			2024/25	2025/26	2026/27	2027/28
		Budget 1/4/23	Q3 Forecast Budget £000	Variance £000	Budget £000	Budget £000	Budget £000	Budget £000
	Levelling Up Parks Fund- Woodchurch	38	25	-13	13	0	0	0
	Lever Sports Pavilion	0	0	0	80	0	0	0
	New Ferry Rangers Community Clubhouse	843	662	-181	281	0	0	0
	Parks and Countryside DDA	421	2	-419	419	0	0	0
	Parks Machinery	2,136	2,090	-46	545	0	0	0
	Parks Vehicles	580	580	0	449	42	0	0
	Parks Workshop & various machinery	135	135	0	0	0	0	0
	Play Area Improvements	177	118	-59	59	0	0	0
	Plymyard Cemetery Roadways	75	50	-25	25	0	0	0
	Plymyard Playing Field	134	89	-45	45	0	0	0
	Wirral Way Widening	70	70	0	0	0	0	0
Roads and Bridges	Bridges excluding Dock Bridge	894	287	-607	607	0	0	0
	DfT Funding Highways Maintenance and Improvements	0	765	765	0	0	0	0
	Dock Bridges replacement	210	140	-70	70	0	0	0
	Highway Maintenance	7,213	4,642	-2,571	2,884	563	563	0
	Key Route Network (LGF3) - Operate Key	166	111	-55	55	0	0	0

Area	Scheme	2023/24			2024/25	2025/26	2026/27	2027/28
		Budget 1/4/23	Q3 Forecast Budget £000	Variance £000	Budget £000	Budget £000	Budget £000	Budget £000
	Roads / Routes Efficiently							
	Key Route Network CRSTS	1,757	1,171	-586	586	0	0	0
	Lyndale Ave Parking & Safety Measures	124	0	-124	0	0	0	0
	Major Infrastructure Development & Strategic Transport Forward Planning - Traffic Management	210	210	0	0	0	0	0
	TAG Bus Case-A41 Corridor North	192	75	-117	117	0	0	0
	TAG Bus Case-Wirral Waters outline	39	26	-13	13	0	0	0
	Tower Road National Productivity Investment Fund (NPIF) - ease congestion / upgrade national or local networks	157	5	-152	52	0	0	0
Street Lighting	Street Lighting - Column Replacement & Signage	483	340	-143	170	0	0	0
	Street Lighting - Illuminated Lighting and Signage	27	0	-27	0	0	0	0

Area	Scheme	2023/24			2024/25	2025/26	2026/27	2027/28
		Budget 1/4/23	Q3 Forecast Budget £000	Variance £000	Budget £000	Budget £000	Budget £000	Budget £000
Travel and Transport	Active Travel Tranche 2	1,517	740	-777	777	0	0	0
	Combined Authority Transport Plan (CATP)	3,712	2,435	-1,277	3,397	1,910	1,910	0
	Depot Welfare Improvements	45	30	-15	15	0	0	0
	Quick Win Levy	15	25	10	20	0	0	0
	Traffic Signal LED Upgrade	1,166	777	-389	389	0	0	0
Tree Strategy	Tree Strategy	64	43	-21	21	0	0	0
	Urban Tree Challenge Fund	147	98	-49	49	0	0	0
UK Shared Prosperity Fund	UK Shared Prosperity Fund (UKSPF)	176	117	-59	445	0	0	0
Food Waste	Food Waste	0	0	0	0	0	3,200	0
Grand Total		31,008	22,120	-8,888	12,830	2,590	5,748	0

Appendix 2 – Breakdown of Revenue Budget Monitoring

		Budget	Outturn	Variance		Adv/ Fav
		£000	£000	(+ Fav / - Adv) £000	%	
Highways	Design & Commissioning	107	157	50	47%	Adverse
	Highways and Infrastructure	491	402	-89	-18%	Favourable
	Highways Maintenance & Street Lighting	6,415	6,986	571	9%	Adverse
	Highways Service Support	423	414	-9	-2%	Favourable
	Network Operations	-264	-11	253	-96%	Favourable
	Traffic Management	-689	-439	250	-36%	Favourable
Parks and Environment	Climate Emergency	395	395	0	0%	Adverse
	Flood Management	618	623	5	1%	Adverse
	Parks & Countryside - Allotments	-16	-40	-24	155%	Adverse
	Parks & Countryside - Birkenhead	469	458	-11	-2%	Favourable
	Parks & Countryside - Birkenhead Park	558	573	15	3%	Adverse
	Parks & Countryside - Cemeteries	-1,308	-1,567	-259	20%	Adverse
	Parks & Countryside - Golf	12	-29	-41	-	Favourable
					333%	
	Parks & Countryside - Highways	1,347	1,235	-112	-8%	Favourable
	Parks & Countryside - Parks HQ	867	743	-124	-14%	Favourable
	Parks & Countryside - Skips	9	-11	-20	-	Favourable
					212%	
	Parks & Countryside - Wallasey	561	527	-34	-6%	Favourable
	Parks & Countryside - Wirral Central	711	697	-14	-2%	Favourable
	Parks & Countryside - Wirral Country Park	347	381	34	10%	Adverse
	Parks & Countryside - Wirral North	388	419	31	8%	Adverse
	Parks & Countryside - Wirral South	649	659	10	2%	Adverse
	Parks & Countryside - Wirral West	497	563	66	13%	Adverse
	Parks & Countryside - Workshop	438	555	117	27%	Adverse
	Transport Depot	-189	-112	77	-41%	Favourable
Tree Management	792	916	124	16%	Adverse	
Recycling and Waste	Waste & Street Cleansing - Collection and Recycling	7,260	7,719	459	6%	Adverse

		Budget	Outturn	Variance (+ Fav / - Adv)		Adv/ Fav
		£000	£000	£000	%	
Neighbourhood Transport Transport Levy Surplus / (Deficit)	Waste & Street Cleansing - Staffing	502	518	16	3%	Adverse
	Waste & Street Cleansing - Street Cleansing	5,120	5,093	-27	-1%	Favourable
	Waste Levy	17,521	17,521	0	0%	Adverse
	Assisted Travel and Transport	2,620	2,827	207	8%	Adverse
	Transport Levy	23,043	23,043	0	0%	Adverse
		68,745	70,377	1,632	2%	Adverse