

POLICY AND RESOURCES COMMITTEE

Wednesday, 17 July 2024

REPORT TITLE:	2024/25 BUDGET MONITORING FOR QUARTER ONE (THE PERIOD TO 30 JUNE 2024)
REPORT OF:	DIRECTOR OF FINANCE

REPORT SUMMARY

This report sets out the financial monitoring information for the Council as at Quarter 1 (30 June) of 2024/25. The report provides Members with an overview of budget performance, including progress on the delivery of the 2024/25 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 and where appropriate, Committees on the performance of those budgets.

At the end of Quarter 1, there is a forecast adverse position of £12.493m on Directorate spend. This position is based on activity to date, projected trends in income and expenditure and changes to Council funding.

This is a serious financial position for the Council that needs to be significantly mitigated in-year through all available measures to reduce expenditure and generate cost savings. The source of the overspend reflects the outturn position from 2023/24 for which an action plan has been developed and implemented. This is designed to address the main issues generating the adverse position and progress will be reported on this in all future reports and to the relevant committees. However, the majority of this overspend is a consequence of increased demand and costs for social care services and will not be easily resolved.

Whilst the overall position can currently largely be managed in-year by

- a) utilising the contingency budgets,
- b) applying flexible use of capital receipts to fund transformational revenue spend, and
- c) reprovioning of earmarked reserves,

it is not a sustainable position going forward and will adversely impact budget planning for 2025/26.

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 Policy and Resources committee is recommended to:

1. Note the Directorate forecast adverse position of £12.493m presented at Quarter 1, managed by utilising contingency budgets, Flexible Use of Capital Receipts (FUCR) and reprovion of earmarked reserves.
2. Note the progress on delivery of the 2024/25 savings programme at Quarter 1.
3. Note the forecast level of reserves and balances at Quarter 1.
4. Note the forecast release of the Wirral Growth Company (WGC) earmarked reserve to fund the regeneration works, as detailed in paragraph 3.23 of the report.
5. Note the budget virements due to administrative changes in the allocation of Service budgets between directorates, as detailed in paragraph 3.35.

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 26 February 2023, the Council agreed a net revenue budget for 2024/2025 of £399.6m to be met by government grants, council tax, and business rates. This report sets out the updated revenue financial position at Quarter 1.

Economic Context

- 3.2 While geopolitical events pose potential threats to price stability, the UK's inflation outlook remains positive. The headline Consumer Price Index (CPI) rose by 2.0% in the year to May 2024, while core inflation has markedly declined in recent months. This sustained downward trend in UK inflation is projected to persist, prompting market analysts to forecast lower interest rates in the latter part of the year.
- 3.3 In June, the Bank of England maintained its Bank Rate at 5.25%. While the Monetary Policy Committee (MPC) recognises the need to stimulate the UK economy by lowering rates in upcoming quarters, concerns over persistent inflationary pressures are likely to postpone any cuts until the third quarter of 2024. Experts anticipate a gradual reduction, with rates potentially reaching around 3% by late 2025.
- 3.4 The results of the UK general election will play a pivotal role in determining the economic trajectory in the coming financial year. Regardless of which political party is successful, the election outcome will influence a range of factors, from fiscal policies and public spending to trade relations and regulatory frameworks.
- 3.5 The overall economic environment, whilst forecast to be more stable than recent years, there remains a great deal of uncertainty and challenge which will need to be monitored carefully as the year progresses. In this context, the Council must remain agile and ready to respond to emerging trends and unforeseen events. Regular reassessment of economic indicators and global developments will be key to navigating this calmer, yet still challenging, economic landscape.

Quarter 1 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 1, against the Council's revised net revenue budget of £399.654m, there is a Directorate forecast adverse variance of £12.493m, which can be largely managed by utilising the contingency budget, applying flexible use of capital receipts to fund transformational revenue spend and the reprovisioning of earmarked reserves.

TABLE 1: 2024/25 REVENUE BUDGET & FORECAST OUTTURN

	Budget	Forecast Outturn	Variance	
	£000	£000	(+ Adv / - Fav) £000	%
Adult Care & Health	142,238	144,738	2,500	2%
Children, Families & Education	94,716	102,320	7,604	8%
Finance	18,575	20,087	1,512	8%
Law & Corporate Services	16,506	16,983	477	3%
Neighbourhoods Services	40,789	41,189	400	1%
Regeneration and Place	16,511	16,511	0	0%
Net Directorate Expenditure	329,335	341,828	12,493	4%
Levies	42,025	42,025	0	0%
Strategic Holding Account and Corporate Items	28,294	19,600	-8,694	-31%
Net Council Expenditure	399,654	403,453	3,799	1%

Notes:

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

Significant aspects of revenue variances by directorate

Adult Care & Health forecast adverse variance of £2.500m

- 3.8 The forecast reflects the continued pressure within residential and nursing care home placements. The number of clients in a residential or nursing placement continue to increase despite improvements in the domiciliary care pick up.

- 3.9 Older People Services: adverse variance of £1.3m
Community care reflects an adverse variance of £2.9m within Older People Services, partially offset against expected overachievement of client income budgets which reflects the increased number of clients receiving support.
- 3.10 Mental Health and Disability Services: adverse variance of £1m
Community care reflects an adverse variance of £1.843m within complex care. This is partially offset by additional joint funding expectations.

Children, Families & Education forecast adverse variance of £7.604m

- 3.11 The main pressures relate to Children Looked After, children in residential placements and special education needs and disabilities (SEND) area.
- 3.12 Children and Families: forecast adverse variance of £5.795m
The number of Children Looked After (CLA) has slightly decreased to 767 as at the end of May, however, there are still significant pressures from the CLA placement costs. Whilst the number of CLA has decreased, there has been a 24% increase in residential placements since April 2023. There are currently 92 children in a residential placement at an average weekly cost of £4,659. The budget has been predicated on the aspiration that more children within Wirral are to be supported in effective foster placements as opposed to residential care, however this is against the current trend that has been experienced.
- 3.13 Schools Core: forecast adverse variance of £3.233m
The main pressures within the schools' core budget are the increasing demand in the special education needs and disabilities (SEND) area, such as transport and Education Psychological services. £1.181m is in relation to additional SEND resourcing requirements and £2.811m in relation to home to school transport which is based on the current activity levels plus an assumed 7% increase from September for the new academic year additional school places.

Finance forecast adverse variance of £1.512m

- 3.14 The Revenues and Benefits section has a long-standing court costs income target of approximately £1.600m. This target has proven challenging to meet, with projections for the 2024-25 financial year estimating only £1.000m in generated income. Meanwhile, the Digital, data and technology section is in the final stages of an organisational restructure. However, a significant budgetary challenge has emerged due to rising licensing fees across various IT applications. These increased costs are expected to exceed the allocated budget by around £1.300m, which can be largely offset by utilising the Digital earmarked reserve. The remainder of the adverse variance is due to an increase in external audit fees and staff turnover targets forecast not to be achieved.

Law & Corporate Services forecast adverse variance of £0.477m

- 3.15 The adverse variance is caused by two main factors, First, Legal Services faces significant challenges in hiring permanent staff for the Safeguarding Section. This necessitates the use of locum workers, resulting in higher costs. The Section is looking to reshape budgets to explore alternative employment channels, aiming to reduce locum expenses. However, due to implementation timelines, any potential benefits may only materialise in the second half of the year, at the earliest.

The second factor involves licensing income targets, which are projected to fall short by approximately £0.100m. This shortfall is partly attributed to increased competition from other providers i.e. other local authorities in the market. Prospective licencees seek to be licensed in the local authority area where it is perceived to have most liberal licence conditions, cheapest application rate and quickest turnaround to secure the licence.

Neighbourhoods Services adverse variance of £0.400m

- 3.16 The adverse forecast is due to unachievable income within the Highways Service. There will be challenges to maintain this position during the financial year due to a number of other pressures on the service. The significant areas of risk to note are as follows:
- 3.17 Highways and Infrastructure: adverse variance £0.400m.
A historic £0.500m income target, reliant on developer contributions from external projects within the Borough, of which, £0.400m is considered unattainable. The Highways service risks a £0.300m shortfall on Parking income unless the proposed Parking Charging Policy is approved and implemented promptly to balance the parking budget. Furthermore, the Highways Maintenance Service will closely monitor maintenance costs which, in the past, have regularly exceeded budget by up to £0.400m, to ensure a balance budget is achieved.
- 3.18 Leisure, Libraries and Customer Engagement: Balanced.
The Leisure, Libraries and Customer Engagement service is expecting to break even in 2024/25 but has challenges in doing so. During 2023/24, revenue from Leisure Centres fell short of projections, primarily due to the Bidston Tennis Centre's partial-year operation, which resulted in a £0.400m shortfall. For the current financial year, it is anticipated that the Centre will meet its budgeted targets, while income from other areas of the service is expected to remain stable.
- 3.19 Parks and Environment: Balanced.
The Parks and Environment Service is evaluating how the Fleet Service, and its workshop are managed. This service exceeded its budget by £0.300m in 2023/24. The Service will assess current operations and is determined to establish a system that fully recovers all costs incurred.
- ### **Regeneration & Place: Balanced**
- 3.20 Assets currently forecast a £0.200m adverse forecast, due to the impact of pressures on commercial income. There are ongoing discussions with both current and potential tenants across the Council's commercial estate, as the delivery of regeneration schemes may bring temporary disruption for some tenants.
- 3.21 Planning has a £0.400m adverse forecast due to unachievable planning income. This is being reviewed to identify long term income pressures.
- 3.22 These pressures will be managed by the department overall through the efficient use of grants and reserves to enable a balanced budget position.
- 3.23 £6.985m of Wirral Growth Company reserve is forecast to be utilised in 24/25 to cover costs such as, the final dilapidation costs on exiting the Cheshire Lines

Building lease once negotiations have concluded, abortive Market costs, as well as costs in supporting the BCD.

Strategic Holding Account & Corporate Items favourable variance of £8.694m

- 3.24 The favourable variance in this area stems from two key factors. Firstly, contingency funds of approximately £6m were set aside during budget planning to provide a buffer against unexpected changes in spending and income, address growing inflation pressures, compensate for potential delays in achieving savings and bolster overall financial resilience. As of Q1, these contingency funds are expected to be required.
- 3.25 Secondly, the application of Flexible Use of Capital Receipts (FUCR). As in recent years, the government has given local authorities the continued freedom to use capital receipts from the sale of their own assets (excluding Right to Buy receipts) to help fund the revenue costs of transformation projects and release savings. This quarter 1 forecast anticipates that £2.5m of transformation-related revenue expenditure (included in the Directorate spend in table 1) will be funded through the FUCR.
- 3.26 A detailed revenue table is attached in Appendix 1.

Pressures to be managed.

- 3.27 It is financially imperative and legally required that the Council report a balanced position at the end of the financial year. Failure to do so results in the Council's Section 151 officer having to produce a Section 114 report under the Local Government Act 1988.
- 3.28 A number of actions and projects have been taken by the Senior Leadership Team to try and address the overall position. This ranges from the development of joint commissioning activities within Adults and Childrens, panels reviewing high-cost placements, development of a strategy to increase foster care provision, implementation of the findings from the Home to School Transport review, a number of task and finish groups to address the outstanding issues within Leisure, Libraries and Highways and a review of the Housing Benefit subsidy issues.
- 3.29 This is in addition to the ongoing transformation programme, elements of this will be accelerated in-year including the property rationalisation and the workforce reductions planned within the agreed budget. A robust vacancy management process has been agreed by SLT and will be implemented. Consequently, any external recruitment will be undertaken by exception.

Role of Policy and Service Committee

- 3.30 As per the 'Budget Monitoring and Budget Setting Processes Report', which can be found elsewhere on the Committee's agenda and will be presented to all Policy & Service Committees in July, the Committees will be responsible for containing net expenditure within their overall budget envelope and not overspending. Where an adverse variance is forecast, each committee will be required to take remedial action, with detailed plans and timeframes, to bring the budget back in line and ensure that overspends are mitigated.
- 3.31 Where a Committee has taken all possible steps for remedial action and is unable to fully mitigate an overspend, this must be reported to the Policy and Resources Committee who will then take an organisational-wide view of how this adverse variance will be managed. There must be immediate action agreed to ensure a deliverable, balanced forecast position can be reported, and this will be monitored on a monthly basis by the Policy and Resources Committee Finance Working group.

Role of the Policy and Resources Committee

- 3.32 The Policy and Resources Committee has ultimate responsibility for taking any necessary steps required to ensure a balanced budget position is delivered. The Section 151 Officer will be responsible for ensuring that any budget actions, proposals and mitigations are achievable and legal.
- 3.33 The quarter 1 position highlights £12.493m of forecast adverse variances across Directorates. Whilst this in-year position can potentially be managed by utilising one off funds such as contingency budgets, capital receipts and reserves, this level of spend is not sustainable going forward. Committees and the relevant Chief Officers need to urgently identify and agree remedial action to address this adverse variance, noting that the Section 151 Officer has engaged with SLT around deferring non-essential spend until the end of the year to ensure a balanced position can be achieved at year end.

3.34 The Council is currently forecasting a critical financial position. Considering the present levels of earmarked reserves and general fund balances (detailed in Table 3 below), any further deterioration of this position during the year may necessitate action from the Section 151 Officer. Specifically, the requirement to issue a Section 114 notice. This notice is a mandatory obligation for a Section 151 Officer if the budget is, or is likely to become, unbalanced. Before issuing such a notice, the Section 151 Officer must consult with The Head of the Paid Service (in this case, the Chief Executive) and The Monitoring Officer (Director of Law and Corporate Services). This process underscores the severity of the financial challenges facing the Council and the potential legal implications if the situation worsens.

Budget Virements/ Amendments

3.35 Since the end of 2023/24, there have been some administrative changes to how services report between directorates. Human Resources, the Project Management Office, and the Wirral Intelligence Team now report to the Law & Corporate Services Directorate. Information Technology now reports to the Finance Directorate. And all elements of the Assisted Travel Service have been consolidated into the Children Families and Education Directorate. These are administrative changes that do not impact the strategic delivery of services.

Progress on delivery of the 2024/25 savings programme.

- 3.36 Table 2 presents the progress on the delivery of the 2024/25 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 savings rated as red, the contingency fund set up for non-achieved savings will need to be utilised.
- 3.37 In terms of savings, £10.640m of the £12.390m savings targets are either delivered or on track to be delivered, representing 86% of the total savings target with a further 14% or £1.750m with a high risk of not being achieved within this financial year. The table below summarises the progress by Directorate:

TABLE 2: SUMMARY OF PROGRESS ON DELIVERY OF 2024/25 SAVINGS

Directorate	Approved Saving £m	Green £m	Amber £m	Red £m	Mitigation £m
Adult Care & Health	-4.800	-4.800	0.000	0.000	0.000
Children, Families & Education	-2.980	-0.530	-1.050	-1.400	-1.050
Finance	0.000	0.000	0.000	0.000	0.000
Law & Corporate Services	0.000	0.000	0.000	0.000	0.000
Neighbourhood Services	-1.300	-1.300	0.000	0.000	0.000
Regeneration & Place	-0.050	-0.050	0.000	0.000	0.000
Corporate	-3.260	-2.910	0.000	-0.350	0.000
TOTAL	-12.390	-9.590	-1.050	-1.750	-1.050

Significant variances by directorate.

Children, Families & Education: £1.400m red rated savings

- 3.38 £1.1m of the Children, Families and Education savings is in relation to reducing high-cost residential care and £0.3m associated with home to school transport are unlikely to be achieved in year given the extreme pressures on the social care and home to school transport budgets.

Corporate: £0.350m red rated savings

- 3.39 The specific Digital Data and Technology traded service with schools has now ceased however due to a transformational staffing reorganisation the saving will be unachieved.
- 3.40 A complete list of all approved savings can be found in the Budget report which was presented to Council on 26 February 2024.

Reserves and Balances

3.41 On 1 April 24, earmarked reserves totalled £55.506m and General Fund Balances totalled £13.180m. Of the total earmarked reserves, approximately a quarter will be spent in 2024/25, on the activities for which they were established.

TABLE 3: SUMMARY OF EARMARKED RESERVES

Directorate	Opening Balance £000	Use of Reserve £000	Contribution to Reserve £000	Analysis of Forecast Closing Balance £000		
				Ring-fenced	Non Ring-fenced (committed)	Non Ring-fenced
Adult Care & Health	6,927	0	0	6,766	0	161
Children, Families & Education	1,951	-522	0	838	369	222
Law & Governance	562	0	0	163	50	349
Neighbourhoods Services	122	0	0	89	12	21
Regeneration and Place	19,399	-9,034	0	9,184	250	931
Other Corporate	26,545	-2,447	0	19,704	0	4,394
Total	55,506	-12,003	0	36,744	681	6,078
				Total Earmarked Reserves Forecast Closing Balance		43,503
General Fund Balances	13,180	0	0	0	0	13,180

3.41 The Council is currently forecast to have £43.503m of earmarked reserves at the end of the financial year 2024-25. Of this £36.744m can be considered ringfenced, with specific conditions limiting their use, £0.681m is non ring fenced but already committed for specific purposes and £6.078m can be considered earmarked but not ringfenced. Ringfenced reserves include School's balances, Insurance fund, Public Health Grant, Wirral Growth Company, Covid Additional Relief Fund (CARF), Resettlement Programme Grant, and Selective Licensing.

3.42 A full list of all earmarked reserves can be found in the Budget Outturn report elsewhere on the agenda to this meeting.

4.0 FINANCIAL IMPLICATIONS

- 4.1 This is the Quarter 1 budget monitoring report that provides information on the forecast outturn for the Council for 2024/25. 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 2024/25 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 2024/25 budget monitoring process and budget setting process.
- 8.2 Since the budget was agreed at Full Council on 26 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 – Directorate Summary Financial Positions

TERMS OF REFERENCE

This matter is being considered by the Policy and Resources Committee in accordance with section 1.2(b) provide a co-ordinating role across all other service committees and retain a 'whole council' view of [budget monitoring].

BACKGROUND PAPERS

Policy & Resources Committee Report 10 Jul 24: Budget Monitoring and Budget Setting Processes Report.

Bank of England – Monetary Policy Report
CIPFA's Financial Management Code

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Full Council	26 February 2024
Policy and Resources Committee Environment, Climate Emergency and Transport Committee	13 February 2024
Emergency and Transport Committee	29 January 2024
Tourism, Communities, Culture & Leisure Committee	2 February 2024
Children, Young People & Education Committee	1 February 2024
Economy Regeneration & Development Committee	22 January 2024
Adult Social Care and Public Health Committee	23 January 2024
Policy and Resources Committee	8 November 2023
Policy and Resources Committee	4 October 2023

APPENDIX 1 - Directorate Summary Financial Positions

	Budget	Forecast Outturn	Variance	
	£000	£000	(+ Adv / - Fav) £000	%
Adult Care & Health				
Adult Social Care Central Functions	8,204	8,628	424	5%
Older People Services - WCFT	69,366	70,708	1,342	2%
Mental Health & Disability Services - CWP	59,306	60,347	1,041	2%
Other Care Commissions	-4	-284	-280	7000%
Delivery Services	5,527	5,500	-27	0%
Public Health - Central Functions	3,928	3,928	0	0%
Public Health - Commissioned Services	20,401	20,401	0	0%
Public Health - Internal Investment	7,202	7,202	0	0%
Public Health - Joint Commissions	1,265	1,265	0	0%
Public Health - CHAMPS hosted Service	0	0	0	0%
Public Health - Grant Funding	-32,957	-32,957	0	0%
Adult Care & Health Net Expenditure	142,238	144,738	2,500	2%
Children Families and Education				
Children and Families	60,476	66,272	5,796	10%
Early Help, Prevention & Effectiveness	11,001	9,522	-1,479	-13%
Effectiveness and Improvement	4,231	4,285	54	1%
Education - Core	16,125	18,177	2,052	13%
SEND - Statutory	2,883	4,064	1,181	41%
Children Families and Education Net Expenditure	94,716	102,320	7,604	8%
Finance				
Finance & Investment	4,423	4,992	569	13%
Digital Data & Technology	10,291	10,519	228	2%
Revenues & Benefits	3,155	3,871	716	23%
Audit, Risk & Business Continuity	706	705	-1	0%
Finance Net Expenditure	18,575	20,087	1,512	8%
Law & Corporate Services				
Human Resource & Organisational Development	5,317	5,283	-34	-1%
Project Management Office and Change	2,620	2,557	-63	-2%
Law & Governance	337	348	11	3%
Legal Services	3,670	3,981	311	8%
Democratic & Member Services	1,108	1,146	38	3%
Coroner Services	830	830	0	0%
Electoral Services	472	468	-4	-1%
Registrar Services	-129	-130	-1	1%
Licensing	-100	-8	92	-92%
Policy & Strategy	776	743	-33	-4%
Comms & Marketing	590	785	195	33%

APPENDIX 1 - Directorate Summary Financial Positions

	Budget	Forecast	Variance	
	£000	Outturn £000	(+ Adv / - Fav) £000	%
Executive Support	665	594	-71	-11%
Members Support Team	249	247	-2	-1%
Committee Services	101	139	38	38%
Law & Corporate Services Net Expenditure	16,506	16,983	477	3%
Neighbourhoods				
Neighbourhoods Management Team	416	416	0	0%
Community Safety and Transport	1,793	1,793	0	0%
Highways and Infrastructure	6,962	7,362	400	6%
Leisure, Libraries and Customer Engagement	9,472	9,472	0	0%
Parks and Environment	22,146	22,146	0	0%
Neighbourhoods Net Expenditure	40,789	41,189	400	1%
Regeneration & Place				
Regeneration	1,028	1,028	0	0%
Housing	6,434	6,434	0	0%
Asset Management & Investment	7,181	7,181	0	0%
Planning	1,218	1,218	0	0%
Special Projects	250	250	0	0%
Local Plan	400	400	0	0%
Regeneration & Place Net Expenditure	16,511	16,511	0	0%
Directorate Net Expenditure	329,335	341,828	12,493	22%
Levies				
Transport Levy	23,549	23,549	0	0%
Waste Levy	18,101	18,101	0	0%
Environmental Health Levy	200	200	0	0%
Environment Agency Levy	175	175	0	0%
Levies Net Expenditure	42,025	42,025	0	0%
Strategic Holding Account & Corporate Items				
Pension	-1,067	-1,067	0	0%
Treasury & Debt Management	24,218	24,391	173	1%
Other Corporate Items	11,619	2,752	-8,867	-76%
Public Health Recharge	-6,476	-6,476	0	0%
Strategic Holding Acc. & Corporate Items Net Exp.	28,294	19,600	-8,694	-31%
Total Net Expenditure	399,654	403,453	3,799	1%

Notes:* Forecast Outturn figures assume reserves movements shown in Table 3 of the report.