

## **POLICY AND RESOURCES COMMITTEE**

**Wednesday, 8 November 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 FINANCE</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 £7.2m on Directorate 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 2021-2026 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 £7.2m presented at Quarter 2, largely offset by utilising £5.0m of contingency budget and expected savings from reduced energy costs.
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.

## **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 2.

#### **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, against the Council's revised net revenue budget of £368.600m, there is a Directorate forecast adverse variance of £7.219m, which can be largely offset by utilising the £5m contingency budget and savings from reduced energy costs,

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

	Budget	Forecast Outturn	Variance	
	£000	£000	(+ Adv / - Fav) £000	%
Adult Care & Health	130,579	131,014	435	0%
Chief Executive Office	0	0	0	0%
Children, Families & Education	86,397	86,748	351	0%
Finance	7,178	7,178	0	0%
Law & Governance	7,484	7,484	0	0%
Neighbourhoods Services	37,572	42,705	5,133	14%
Regeneration and Place	13,819	15,119	1,300	9%
Resources	17,261	17,261	0	0%
<b>Net Directorate Expenditure</b>	<b>300,290</b>	<b>307,509</b>	<b>7,219</b>	<b>2%</b>
Levies	40,939	40,939	0	0%
Strategic Holding Account and Corporate Items	27,371	20,971	-6,400	-23%
<b>Net Council Expenditure</b>	<b>368,600</b>	<b>369,419</b>	<b>819</b>	<b>0%</b>

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 £0.435m.

- 3.8 The forecast represents a significant improvement from quarter one following allocation of £2.7m funding from the Market Sustainability and Improvement Fund (MSIF) Workforce Fund. Funding was announced by the Department of Health and Social Care (DHSC) in July 2023. The primary purpose of the fund is to build on the existing Market Sustainability and Improvement Fund to support local authorities to

make tangible improvements to adult social care services in their area. The funding will support the ongoing pressures within social care from hospital discharges.

- 3.9 The numbers of clients supported in Wirral continues to increase, to date an increase of 5% across care services. Recent activity is reflecting some improvement in domiciliary care pick up with an increase of 10% in commissioned packages, however placements within residential and nursing settings are still increasing with activity showing 2% increase during the first 6 months of the financial year. With additional hours and top-up payments being made to meet the complex needs of people being discharged from hospital as early as possible, the cost of these placements continues to put pressure on the budget.
- 3.10 The forecast assumes the use of £0.500m from the Social Care earmarked reserve and full achievement of the £5.935m saving target, any slippage against this saving will further impact on the adverse forecast.

**Children, Families & Education forecast adverse variance of £0.351m**

- 3.11 The pressures from the Children Looked After (CLA) placements continue where the number of CLA has increased to 798 in September 23. These pressures are partially mitigated for this year by the one-off use of £1m of the social care reserve, and also by underspends in other areas. The Schools area's pressure from the special education needs and disabilities (SEND) is due to increases in the Education Health and Care Plans (EHCPs). The requests for assessment have increased more than 30% in 23-24 compared with the same period in 22-23. The pressures are mitigated by the additional budget of £0.8m approved at Q1.

**Neighbourhoods Services adverse variance of £5.133m**

- 3.12 The projected adverse position is in part impacted by macroeconomic factors which mean some historic income and savings targets are now unviable. Alternative options for service delivery have been considered previously and will be reviewed to assist in mitigating the current position. The significant areas of note are as follows:

Neighbourhoods Management: An adverse variance of £1.952m is forecast for 2023/24. This relates to a number of factors including the savings for the current year associated with mid-point of grade and vacancy control. These savings are difficult to achieve due to additional costs linked to employee overtime, enhancements, and sickness cover. In addition to this some posts are associated with income targets or are covered by agency. This means there is a risk associated with achieving these savings in full this financial year.

Neighbourhood Safety and Transport: An adverse variance of £0.742m is forecast for 2023/24, £0.179m relates to income shortfalls due to third parties making alternative arrangements. In addition, there is a further shortfall of £0.207m which relates to a reduction in the number of schools choosing to renew the Community Patrol services. A changed delivery model provided a technological solution rather than a physical patrol service. This resulted in schools choosing not to buy back the service in its new format. The service is currently in the process of being reviewed which may assist in mitigating this adverse variance. The remaining £0.355m relates to additional demand within Community Transport. Discussions are currently underway with the Children, Families and Education department in relation to this.

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 £1.082m 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.
- -£0.119m of favourable variances within other areas mitigate the above adverse variances in part. This is mainly due to favourable variances within Regulation because of staffing vacancies.

Leisure, Libraries and Customer Engagement – an adverse variance of £0.977m is forecast for 2023/24, which is broken down as follows:

- £1.330m relates to Theatre and Hospitality. This represents a projected improvement on 2022-23 position of circa £0.610m. Within the budget, there remains £0.550m of unachieved legacy saving from the proposal to outsource the Floral Pavilion in 2018, and an additional income target of £0.350 from 2021/22. The new management team have reduced costs through improved operations and improved income generation through innovating the programme of shows, events and other activities taking place at the venue. The projected shortfall is due to anticipated reductions in income. Rising costs of supplies, goods, services, and utilities has significantly impacted the spend attributed to the service. This will be monitored during the year through management of employee rotas and by limiting non staffing costs to essential items only. Whilst the financial position of the Floral Pavilion is improving, both income and costs could continue to be affected by the current national financial climate with rising interest rates and high inflation having the potential to impact consumer spending decisions. Due to the ongoing adverse financial position it will be necessary to carry out a review of the Service.
- £0.303m relates to Sports and Recreation, which is mainly due to employee costs and premises costs. A review of expenditure within the service is currently underway, which aims to mitigate this position by the end of the year.
- -£0.482m favourable variance relates to rates rebates for the Williamson Art Gallery. This assists in mitigating the above in part and is backdated to 2017/18 following a change in the way rates relating to Museums are calculated.

- -£0.174m of favourable variances within other areas mitigate the above adverse variances in part. This is mainly due to favourable variances within One Stop Shops and Customer Contact.

### **Regeneration & Place adverse variance of £1.300m**

- 3.13 Local Plan: The local plan has been funded from use of reserve in previous years and the full reserve has been utilised. A further £0.500m is needed to ensure the plan can be fully delivered.

Assets : Commercial Income has an adverse forecast of £0.300m across the estate, with Europa House income being a key aspect of this figure; the department are working closely with administrators to review a way forward alongside continued strategic asset management with potential future tenants.

Planning : An adverse variance of £0.500m is forecast. This is due to potential costs from further public inquiries, as well as a reduction in large planning submissions that has impacted planning income this year.

### **Strategic Holding Account and Corporate Items favourable variance of £6.4m**

- 3.14 Energy costs are currently forecast to be £2.2m lower than initially expected at the time of setting the budget, due to changes in market conditions. However, it should be noted the energy market remains volatile and the position will be monitored closely and updated throughout the year.
- 3.15 Work is progressing on the enabling services restructure across the organisation. One theme has concluded, subject to consultation, and others are on track for completion by calendar year end. Forecast financial savings for the year are anticipated to be c £1.5m, being a combination of vacant posts being frozen and service restructures, leaving £0.8m unachieved in 23-24. It is planned that by the end of the financial year all the required posts to achieve the full £2.3m saving will have been identified. However due to lead in delivery issues, consultation periods etc this saving will only be fully realised in 24-25.
- 3.16 Within this area is the Contingency Budget, circa £5m, established as part of the 2023-24 budget setting to help mitigate against pressures arising from unanticipated fluctuations in spending and income, growing inflationary pressures, slippage on savings delivery and also to provide much needed financial resilience. As we enter the third quarter of the financial year some of these pressures have begun to crystallise, necessitating the utilisation of the contingency budget.
- 3.17 A detailed revenue table is attached in Appendix 1.

## **Pressures to be managed.**

- 3.18 It is imperative that the Council report a balanced position at the end of the financial year.
- 3.19 As per the '2023/24 Budget and Budget Monitoring Processes Report', which was presented to P&R and all Service Committees in June, 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.
- 3.20 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 Sub-group.
- 3.21 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.
- 3.22 The quarter 2 position highlights £7.219m of forecast adverse variances. Mitigation from utilising the £5m contingency budget and expected savings from reduced energy costs will largely cover this position. However, Committees and the relevant Chief Officers will still need to identify and agree remedial action to address the remaining variances to ensure a balanced position can be presented at the end of the year.

## **Budget Amendments**

- 3.23 Since the quarter 1 report, budgets for the Chief Executive/ Corporate Office have been incorporated into the Law & Governance Directorate. The Chief Executive Office was set up in 2021 to improve support for the Council's executive and political leadership and to ensure better alignment of the Council Plan, Medium Term Financial Strategy, ongoing improvement and strategic change. The Chief Executive Corporate Office was originally set up under the management of the Director of Neighbourhood Services. As part of the review of the Chief Officer structure, the Corporate Office was moved under the Director of Law and Governance as from 1 October 2023.

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

3.24 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 savings rated as red, the contingency fund set up for non-achieved savings will need to be utilised.

3.25 In terms of savings, £26.859m of the £28.345m savings targets are either delivered or on track to be delivered, representing 95% of the total savings target with a further 5% or £1.486m 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 2023/24 SAVINGS**

Directorate	Approved Saving £m	Green £m	Amber £m	Red £m	Mitigation £m
Adult Care & Health	-5.935	-5.935	0.000	0.000	0.000
Children, Families & Education	-4.180	-4.180	0.000	0.000	0.000
Finance	-5.200	-5.200	0.000	0.000	0.000
Law & Governance	-0.070	-0.052	-0.018	0.000	-0.018
Neighbourhood Services	-1.600	-1.132	-0.035	-0.433	-0.035
Regeneration & Place	-2.660	-2.460	0.000	-0.200	0.000
Resources	-0.160	-0.160	0.000	0.000	0.000
Corporate	-8.540	-7.740	0.000	-0.800	0.000
<b>TOTAL</b>	<b>-28.345</b>	<b>-26.859</b>	<b>-0.053</b>	<b>-1.433</b>	<b>-0.053</b>

### Significant variances by directorate.

#### Neighbourhoods: £0.433m red rated savings-

3.26 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.
- **Review of Neighbourhoods Staffing Structure** - The saving of £0.425m has been delayed whilst work is carried out to ensure there is no overlap with the corporate enabling services saving. EVR/VS requests are still being considered. These delays mean that £0.283m is rated red and is unlikely to be achieved in 2023-24.

#### Regeneration & Place: £0.2m red rated savings

3.27 £0.2m adverse pressure relates to the Wallasey Town Hall Standby saving (which is a £0.4m saving). The saving was based on the building being in standby mode for the full year. However, the building has been used for the local plan consultation and the public enquiry. It's now estimated the building won't be fully on standby until half-way through the year, so the full saving will not be achieved.



**Corporate: £0.800m red rated savings**

- 3.28 Work is progressing on the enabling services restructure across the organisation. One theme has concluded, subject to consultation, and others are on track for completion by calendar year end. Forecast financial savings for the year are anticipated to be c £1.5m, being a combination of vacant posts being frozen and service restructures. It is planned that by the end of the financial year all the required posts to achieve the full £2.3m saving will have been identified. However due to lead in delivery issues, consultation periods etc. £0.800m of this saving will only be fully realised in 24-25.
- 3.29 A complete list of all approved savings can be found in the Budget report which was presented to Council on 27 February 2023.

## Reserves and Balances

3.30 On 1 April 23, earmarked reserves totalled £71.831m and General Fund Balances totalled £13.180m. Of the total earmarked reserves, more than a quarter will be spent in 2023/24, on the activities for which they were established.

**TABLE 3: SUMMARY OF EARMARKED RESERVES**

Directorate	Opening Balance £000	Forecast Use of Reserve £000	Forecast Contribution to Reserve £000	Closing Balance £000	
				Ring-fenced	Non Ring-fenced
Adult Care & Health	7,329	-46	0	7,283	0
Children, Families & Education	3,661	-1,057	0	1,610	994
Finance	1,088	-205	0	0	883
Law & Governance	270	0	0	120	150
Neighbourhoods Services	301	-159	0	91	51
Regeneration and Place	7,718	-1,720	0	5,048	950
Resources	1,916	500	0	0	2,416
Other Corporate	49,548	-21,011	7,071	22,885	12,723
<b>Total</b>	<b>71,831</b>	<b>-23,698</b>	<b>7,071</b>	<b>37,037</b>	<b>18,167</b>
<b>General Fund Balances</b>	<b>13,180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,180</b>

3.31 The Council is currently forecast to have £55.204m of earmarked reserves at the end of the financial year 2023-24. Of this £37.037m can be considered ringfenced, with specific conditions limiting their use and £18.167m can be considered non-ringfenced. Ringfenced reserves include School's balances, Insurance fund, Public Health Grant, Covid Additional Relief Fund (CARF), Resettlement Programme Grant, and Selective Licensing.

3.32 A full list of all earmarked reserves can be found in the Budget Outturn report which was presented to Policy & Resources Committee on 14 June 2023.

## **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 – 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 14 Jun 23: 2023/24 Budget and Budget Monitoring Processes Report.

Policy & Resources Committee Report 5 Oct 22: 2023-24 Budget Update

Bank of England – Monetary Policy Report

CIPFA's Financial Management Code

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

<b>Council Meeting</b>	<b>Date</b>
<b>Policy and Resources Committee</b>	<b>4 October 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>Council</b>	<b>27 February 2023</b>
<b>Policy and Resources Committee</b>	<b>15 February 2023</b>
<b>Policy and Resources Committee</b>	<b>17 January 2022</b>

	<b>Budget</b>	<b>Forecast Outturn</b>	<b>Variance</b>	
	£000	£000	(+ Adv / - Fav) £000	%
<b>Adult Care &amp; Health</b>				
Adult Social Care Central Functions	7,834	8,195	361	5%
Older People Services - WCFT	62,108	62,276	168	0%
Mental Health & Disability Services - CWP	54,886	55,091	205	0%
Other Care Commissions	92	144	52	57%
Delivery Services	5,411	5,180	-231	-4%
Public Health	-261	-261	0	0%
Wirral Intelligence Service	509	389	-120	-24%
<b>Adult Care &amp; Health Net Expenditure</b>	<b>130,579</b>	<b>131,014</b>	<b>435</b>	<b>0%</b>
<b>Chief Executive Office</b>				
Chief Executive Office	0	0	0	0%
Corporate Office	0	0	0	0%
<b>Chief Executive Office Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Children Families and Education</b>				
Children and Families	55,577	56,573	996	2%
Early Help and Prevention	10,395	9,922	-473	-5%
Modernisation and Support	4,332	4,042	-290	-7%
Schools - Core	16,093	16,211	118	1%
<b>Children Families and Education Net Expenditure</b>	<b>86,397</b>	<b>86,748</b>	<b>351</b>	<b>0%</b>
<b>Finance</b>				
Finance & Investment	4,085	4,085	0	0%
Revenues & Benefits	2,500	2,500	0	0%
Audit, Risk & Business Continuity	593	593	0	0%
<b>Finance Net Expenditure</b>	<b>7,178</b>	<b>7,178</b>	<b>0</b>	<b>0%</b>
<b>Law &amp; Governance</b>				
Law & Governance (Corporate)	332	332	0	0%
Legal Services	3,285	3,285	0	0%
Democratic & Member Services	1,351	1,351	0	0%
Coroner Services	730	730	0	0%
Electoral Services	457	457	0	0%
Registrar Services	-175	-175	0	0%
Licensing	-120	-120	0	0%
Policy & Strategy	246	246	0	0%
Comms & Marketing	660	660	0	0%
Executive Support	623	623	0	0%
Committee Services	95	95	0	0%
<b>Law &amp; Governance Net Expenditure</b>	<b>7,484</b>	<b>7,484</b>	<b>0</b>	<b>0%</b>

	Budget	Forecast Outturn	Variance	
	£000	£000	(+ Adv / - Fav) £000	%
<b>Neighbourhoods</b>				
Neighbourhoods Management Team	-1,220	731	1,951	-160%
Community Safety and Transport	3,570	4,311	741	21%
Highways and Infrastructure	6,349	6,731	382	6%
Leisure, Libraries and Customer Engagement	8,462	9,439	977	12%
Parks and Environment	20,411	21,493	1,082	5%
<b>Neighbourhoods Net Expenditure</b>	<b>37,572</b>	<b>42,705</b>	<b>5,133</b>	<b>14%</b>
<b>Regeneration &amp; Place</b>				
Regeneration	1,483	1,483	0	0%
Housing	5,779	5,779	0	0%
Asset Management & Investment	4,840	5,140	300	6%
Planning	1,199	1,699	500	42%
Special Projects	118	118	0	0%
Local Plan	400	900	500	125%
<b>Regeneration &amp; Place Net Expenditure</b>	<b>13,819</b>	<b>15,119</b>	<b>1,300</b>	<b>9%</b>
<b>Resources</b>				
HR & OD and Payroll	5,349	5,349	0	0%
Digital & Improvement	8,542	9,542	1,000	12%
Strategic Change	3,370	2,370	-1,000	-30%
<b>Resources Net Expenditure</b>	<b>17,261</b>	<b>17,261</b>	<b>0</b>	<b>0%</b>
<b>Directorate Net Expenditure</b>	<b>300,290</b>	<b>307,509</b>	<b>7,219</b>	<b>2%</b>
<b>Levies</b>				
Transport Levy	23,043	23,043	0	0%
Waste Levy	17,521	17,521	0	0%
Environmental Health Levy	200	200	0	0%
Environment Agency Levy	175	175	0	0%
<b>Levies Net Expenditure</b>	<b>40,939</b>	<b>40,939</b>	<b>0</b>	<b>0%</b>
<b>Strategic Holding Account &amp; Corporate Items</b>				
Pension	-1,067	-1,067	0	0%
Treasury & Debt Management	20,098	20,098	0	0%
Other Corporate Items	14,816	8,416	-6,400	-43%
Public Health Recharge	-6,476	-6,476	0	0%
<b>Strategic Holding Acc. &amp; Corporate Items Net Exp.</b>	<b>27,371</b>	<b>20,971</b>	<b>-6,400</b>	<b>-23%</b>
<b>Total Net Expenditure</b>	<b>368,600</b>	<b>369,419</b>	<b>819</b>	<b>0%</b>

Notes:

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