

Budget Pressures, Unachievable Savings and Proposed New Commitments

Directorate	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Children & Learning	13,423	15,812	17,588	19,172
Corporate Services	4,067	4,317	4,317	4,067
Place	4,078	4,622	3,865	3,915
Strategy & Performance and CEO	118	118	2,740	2,740
Wellbeing & Housing	8,055	8,998	9,808	10,498
Centrally Held Budgets	247	2,404	2,505	2,622
Total	29,987	36,270	40,822	43,014

Portfolio	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Adult, Health & Housing	7,876	9,249	9,439	10,129
Children & Learning	13,410	15,799	17,575	19,159
Communities & Leisure	412	412	412	412
Economic Development	1,612	1,650	1,363	1,363
Environment & Transport	1,078	1,613	1,663	1,713
Finance & Change	4,635	4,665	7,287	7,037
Leader	466	262	242	242
Safer City	252	217	337	337
Non-Portfolio	247	2,404	2,505	2,622
Total	29,987	36,270	40,822	43,014

CHILDREN & LEARNING

Description	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Care Director System Super User Additional Posts	21	198	198	198
Nursery building rectification issues	10	40	40	40
2023/24 Pay Offer - shortfall against budget provision - Children & Learning	518	518	518	518
Home to School Transport Costs	4,370	5,798	7,185	8,770
Education Services staffing	222	222	222	222
Education Psychologists staffing	113	113	113	113
Education - reduced capacity for traded services	75	75	75	75
Jigsaw - High Cost Placement SCC (50/50 with Health)	300	300	300	300
Unachievable Saving 23S170 Education - Review of Asset management budgets within Education portfolio	60	60	60	60
Unachievable Saving 22S1 Children's Social Care residential unit savings projections deferred	0	299	509	509
Unachievable Saving 22S5 Fostering - savings projections deferred	0	534	713	713
Year of the Child Workstream	140	0	0	0
Staffing cost pressure – Youth Work Lead and Inclusion & Diversity officer	111	111	111	111
Unachievable Saving 22S52 - Home to school transport	60	120	120	120
Non-achievement of prior year Asset Management & Capital Strategy savings	84	84	84	84
looked After Children Placement spend pressure	4,775	4,775	4,775	4,775
Staffing pressures in Young People Service to manage demand	280	280	280	280
Agency staff to manage demand in the Quality Assurance Business Unit	200	200	200	200
Agency, Allowances and Overtime pressure on staffing in Safeguarding	1,690	1,690	1,690	1,690
Special Guardianship Order (SGO) placement spend pressure	395	395	395	395
Total	13,423	15,812	17,588	19,172

CORPORATE SERVICES

Description	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
2023/24 Pay Offer - shortfall against budget provision - Corporate Services	451	451	451	451
Unachievable Target - Commercialisation delivery plan and strategy	270	270	270	270
Unachievable Saving 23S205 Efficiency from Civic Centre energy controls	60	60	60	60
Unachievable Saving 23S58 - Improve and automate business support processes as part of transformation programme	169	169	169	169
Unachievable Saving 21S90 Enhancement of Salary Sacrifice Scheme	42	42	42	42
Unachievable Saving 21S55 Greater use of purchase cards	115	115	115	115
Unachievable Saving 21S108 Finance - Finance and Commercialisation Directorate – cost reduction	107	107	107	107
Unachievable Saving 21S108 Accounts Payable - Finance and Commercialisation Directorate – cost reduction	37	37	37	37
Unachievable Saving 21S108 Customer Payments and Debt - Finance and Commercialisation Directorate – cost reduction	118	118	118	118
Unachievable Saving 21S Staff Travel and office consumables	32	32	32	32
Unachievable Saving IT Major Projects - Anticipated Revenue Savings	200	200	200	200
Unachievable Saving from reduction in cost of collecting council tax and business rates and review of bad debt provisions	160	160	160	160
Unachievable Savings Customer Experience - Accounts Payable savings	101	101	101	101
Unachievable Savings Customer Experience - Accounts Receivable savings	22	22	22	22
Unachievable Saving 23S83 Spending less on external building security provisions with external providers	20	20	20	20
Unachievable part of Saving 23S184 - Redesign of Finance service, including removal of vacant posts	60	60	60	60
Unachievable Directorate agency saving	39	39	39	39
Unachievable income target for Cost Recovery and Charging policy	60	60	60	60
Unachievable Income target for Treasury Management	94	94	94	94
IT - Staffing budget pressure	562	562	562	562
IT - Income shortfall budget pressure	896	896	896	896
IT - Education support shortfall	452	452	452	452
Strategic Procurement Projects - cost of implementing		250	250	0
Total	4,067	4,317	4,317	4,067

PLACE

Description	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
2023/24 Pay Offer - shortfall against budget provision - Place	616	616	616	616
Visitor Economy	310	200	150	150
Home to school transport resource review	70	140	140	140
Place staffing/agency costs	280	280	280	280
Planning - reduced income from fewer major developments due to financial climate	283	283	283	283
British Libraries Business and IP Centre	0	71	101	101
Sunday site opening charge for street cleansing waste	50	50	50	50
Port Health – reduced volumes of trade	100	100	100	100
Unachievable saving from solar bins	100			
Trees team unachievable income target	100	100	100	100
Economic Development unfunded post	75	75	75	75
Planning Policy unachievable income	80	80	80	80
Coroner's Service	100	100	100	100
Saving 23S119 Transfer Cobbett Road Library to third party operator	15	0	0	0
Port Health & Private Sector Housing commitments	60			
Waste Transformation Project - remaining commitments with work on hold until the legislative requirements from the new Environment Act are known	220			
Mayflower Park redevelopment - feasibility work	200			
Update of Local Plan	254	227		
Private Sector Housing condition survey		500		
Food safety inspections	45			
British Library Business and IP Centre	40	0	0	0
Arts & Heritage - Urgent conservation & income generation	96	0	0	0
Commercial - Retail consultancy	14	0	0	0
Network Eagle Labs	60	60		
Formation of the Economic Development & Regeneration team, including operational budget and ongoing Freeport contributions	100	350	350	350
Reactive repairs – expenditure cannot be contained within reduced Repairs & Maintenance budget	200	200	200	200
Pest Control - unachievable income target	100	100	100	100
Moving Traffic Violations - Setup & running costs	75	75	75	75
Partnership Delivery Models unachievable saving 22S32		165	165	165
Procurement strategy post in Corporate Estates & Assets team	60	75	75	75
Fleet income target	375	375	375	375
Concessionary Fares increase in patronage	0	400	450	500
Total	4,078	4,622	3,865	3,915

STRATEGY & PERFORMANCE AND CHIEF EXECUTIVE'S OFFICE

Description	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
2023/24 Pay Offer - shortfall against budget provision - Strategy & Performance	66	66	66	66
Transformation Programme operational costs			2,622	2,622
Senior Communications Officer post	52	52	52	52
Total	118	118	2,740	2,740

WELLBEING & HOUSING

Description	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Care Director System Super User Additional Posts	21	234	234	234
2023/24 Pay Offer - shortfall vs budget provision - Wellbeing & Housing	360	360	360	360
Adult Social Care - demography	2,690	3,380	4,070	4,760
Adult Social Care - increased costs of care exceeding budget	4,000	4,000	4,000	4,000
Housing Benefits Subsidy & homeless costs - increase in deficit due to unsubsidised costs of homelessness provision	200	200	200	200
Kanes Hill site investment		40	160	160
Unachievable Saving 22S40 Adult Social Care - Contract Reviews	784	784	784	784
Total	8,055	8,998	9,808	10,498

CENTRALLY HELD BUDGETS

Description	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Increased Minimum Revenue Provision (MRP) for Infrastructure Assets	100	100	100	100
Inflationary pressure on capital projects	92	244	342	456
Increase in charge for pre-local government reorganisation debt - held by Hampshire County Council	50	50	50	50
Environment Agency and Southern Fisheries Levies - budget shortfall	5	10	13	16
Contingency for loss of property income		2,000	2,000	2,000
Total	247	2,404	2,505	2,622