



## Revenue Monitoring

The forecast outturn at Month 4 is a favourable variance of £7.43M underspent. This is made up of a favourable Directorate forecast of £6.43M, £0.94M for centrally held budgets and £0.05M in centrally held funding. This is a £2.01M improvement on the Month 3 position which forecasted a £5.42M favourable variance.

The main favourable variances are in the following areas:

- Children & Learning – (£1.51M favourable) with the main positive variance being in children looked after (CLA) of £1.23M.
- Community Wellbeing – (£4.07M favourable) with the main positive variance in package costs (£3.75M)
- Enabling Services (£0.29M favourable) mainly due to staffing vacancies (£0.23M).
- Growth and Prosperity – (£1.07M favourable) mainly due to positive variances in the school travel service (£0.75M) (now classified as a transformation saving) and concessionary fares (£0.30M) being maintained. Adverse variances in other areas reduced in Month 4, leading to an overall improvement.
- Resident Services – (£0.63M adverse). The main positive variances are for car parking income (£0.27M) and Customer Services, however adverse variances in other areas cancel these out.
- Centrally held budgets (£0.94M favourable) with a positive variance for Capital Asset Management due to no long term borrowing being taken or externalisation of debt to date (£0.68M) and higher than expected investment balances (£0.26M).

The main adverse variances are in Resident Services:

- Bereavement Services (£0.45M), City Services (£0.70M), and Landscaping Services (£0.21M)

The improvement in the forecast position since Month 3 is largely due to:

- Children & Learning – a reduction in placement and unaccompanied asylum seeking children costs (£0.30M) and a review of legal caseloads (£0.10M).
- Enabling Services – an increase in staffing vacancies (£0.21M).
- Growth & Prosperity – a £0.28M favourable movement for mitigations from the Culture & Tourism deficit recovery plan.
- Centrally held budgets – £0.94M underspend for Capital Asset Management.

## Exceptional Financial Support (EFS)

All services should continue to aim to under-spend in 2024/25 to minimise the reliance on Exceptional Financial Support (EFS). The annual revenue cost of using borrowing to fund the 2024/25 budget shortfall of £39.28M (via the EFS facility) is £3.6M. If the favourable forecast variance of £7.43M is sustained, the borrowing costs will be £0.7M per annum lower at £2.9M.

## Budget Adjustments

As set out in the Business Planning and Budgeting Framework sustained favourable budget variances will be transferred from service budgets to contingency. It is proposed to transfer £6.13M budget from Directorates to contingency in Month 5 where underspends have been sustained into Month 4.

## Savings Delivery

The savings targets built into 2024/25 budgets is £24.64M. As savings have been removed from budgets, most are reported as “delivered” (£21.26M). A further £2.38M are “expected to be delivered” mainly in Community Wellbeing pending the outcome of provider uplift negotiations. At Risk (red savings) are forecast in Children and Learning (various services) and in City Services. Deficit Recovery Plans are being developed to mitigate the savings not expected to be achieved. Low Risk (amber) are being closely monitored.

## Deficit Recovery Plans

The implementation of the deficit recovery plan for Culture & Tourism has been successful in mitigating the previously reported £0.29M adverse variance and the plan for Bereavement Services is beginning to have a positive effect with the adverse variance reducing from £0.52M to £0.45M.

Deficit Recovery Plans are also in place or being developed in the following areas: City Services (£0.70M), Landscaping Services (0.21M) and in Children's social care (£0.61M at risk savings).

## Dedicated Schools Grant (DSG)

The DSG deficit reduced by £3.99M to £7.11M in 2023/24 and a further reduction of £1.20M is currently forecast for 2024/25. Schools budget data for 2024/25 indicates there are 13 schools with a deficit balance and where necessary deficit recovery plans are being prepared.

## Reserves

The General Fund reserve is forecast to be £12.00M at year end 2024/25, and Earmarked Reserves (excluding schools' balances) at £35.06M.

## Housing Revenue Account (HRA)

The HRA is forecasting a balanced position at Month 4, with a reduction in depreciation being balanced by an increase in direct revenue financing of the capital programme. The Landlord Controlled Heating Account carried a £2.35M deficit into 2024/25, and this is now expected to reduce to £1.32M by year end.

## Capital Programme

The next capital programme update will be reported at Quarter 2



## General Fund Position Month 4



	Working Budget 2024/25 £M	Forecast Outturn Month 4 £M	Forecast Variance Month 4 £M		Movement Month 3 to Month 4 £M
<b>Directorates:</b>					
Children & Learning	62.15	60.64	(1.51)	F	(0.48) F ↑
Community Wellbeing	99.08	95.01	(4.07)	F	(0.04) F ↑↑
Enabling Services	26.13	25.84	(0.29)	F	(0.21) F ↑↑
Growth & Prosperity	38.75	37.68	(1.07)	F	(0.28) F ↑↑
Resident Services	27.01	27.63	0.63	A	(0.06) F ↑↑
Strategy & Performance	4.94	4.82	(0.12)	F	0.00
<b>Total Directorates</b>	<b>258.06</b>	<b>251.62</b>	<b>(6.43)</b>	<b>F</b>	<b>(1.07) F ↑</b>
Levies & Contributions	0.10	0.10	0.00		0.00
Contribution to General Fund Balance	1.93	1.93	0.00		0.00
Capital Asset Management	12.86	11.92	(0.94)	F	(0.94) F ↑
Other Expenditure & Income	5.65	5.65	0.00		0.00
<b>Net Council Expenditure before EFS</b>	<b>278.60</b>	<b>271.22</b>	<b>(7.37)</b>	<b>F</b>	<b>(2.01) F ↑</b>
<b>Financed by:</b>					
Council Tax	(120.44)	(120.44)	0.00		0.00
Business Rates	(54.45)	(54.45)	0.00		0.00
Non-Specific Government Grants & Other Funding	(64.43)	(64.48)	(0.05)	F	0.00
<b>Total Funding</b>	<b>(239.32)</b>	<b>(239.37)</b>	<b>(0.05)</b>	<b>F</b>	<b>0.00</b>
<b>Net Over/(Underspend) before EFS</b>	<b>39.28</b>	<b>31.85</b>	<b>(7.43)</b>	<b>F</b>	<b>(2.01) F ↑</b>
Exceptional Financial Support (EFS)	(39.28)	(31.85)			
<b>Net Over/(Underspend)</b>	<b>0.00</b>	<b>0.00</b>			

### General Fund Month 4 Commentary

**Overall forecast position is £7.43M underspend**, a favourable movement of £2.01M from Month 3

#### Children & Learning: a forecast underspend of £1.51M.

There is a favourable movement of £0.48M compared to the position reported at Month 3. This is mainly due to reductions in placement and unaccompanied asylum seeking children costs (£0.30M), legal costs (£0.10M) and Education staffing vacancies (£0.08M). The main elements of the overall £1.51M favourable variance are Residential Placements (£0.48M) and Independent Foster Carer Placements (£0.62M), with £0.72M of other favourable variances. There are some pressures and adverse variances within the Directorate that reduce the favourable variance, including on no recourse to public fund expenditure (£0.31M).

#### Community Wellbeing: a forecast underspend of £4.07M.

There is a favourable movement of £0.04M from Month 3, with several favourable movements totalling £0.17M being reduced by a £0.13M adverse movement on ASC - Whole Life Pathways - Directly Delivered Services. The overall £4.07M favourable variance is largely due to forecast costs of care packages being £3.81M less than planned, after allowing for provider uplifts and winter pressures.

#### Enabling Services: a forecast underspend of £0.29M.

There is a favourable movement of £0.21M from Month 3 mainly due to staffing vacancies.

#### Growth & Prosperity: a forecast underspend of £1.07M.

There is a favourable movement of £0.28M from Month 3 as a result of mitigations from the Culture & Tourism deficit recovery plan. The Directorate continues to forecast favourable variances for the school travel service (£0.75M) and concessionary fares (£0.30M).

#### Resident Services: a forecast overspend of £0.63M.

There is a favourable movement of £0.06M compared to Month 3, with a £0.34M favourable movement for Customer Services being reduced by other adverse movements across the directorate. There are adverse variances for Bereavement Services (£0.45M), City Services (£0.70M) and Landscaping (£0.21M), which are the subject of deficit recovery plans. Favourable variances of £0.27M for off-street parking and £0.42M for Customer Services help reduce the overall adverse variance.

#### Strategy & Performance: a forecast underspend of £0.12M.

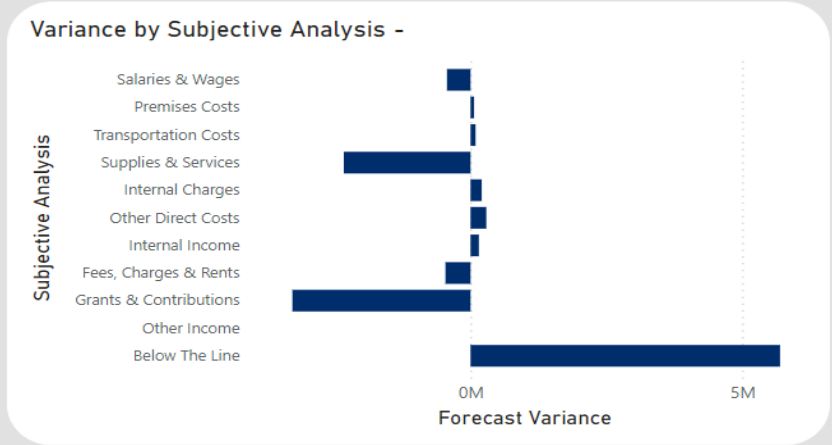
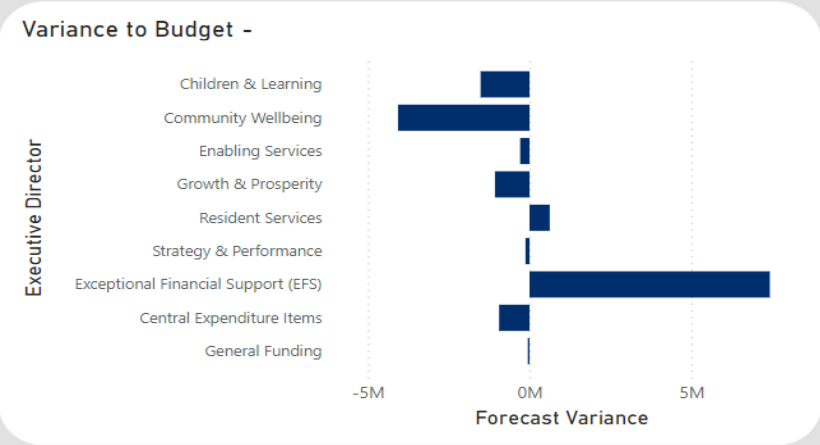
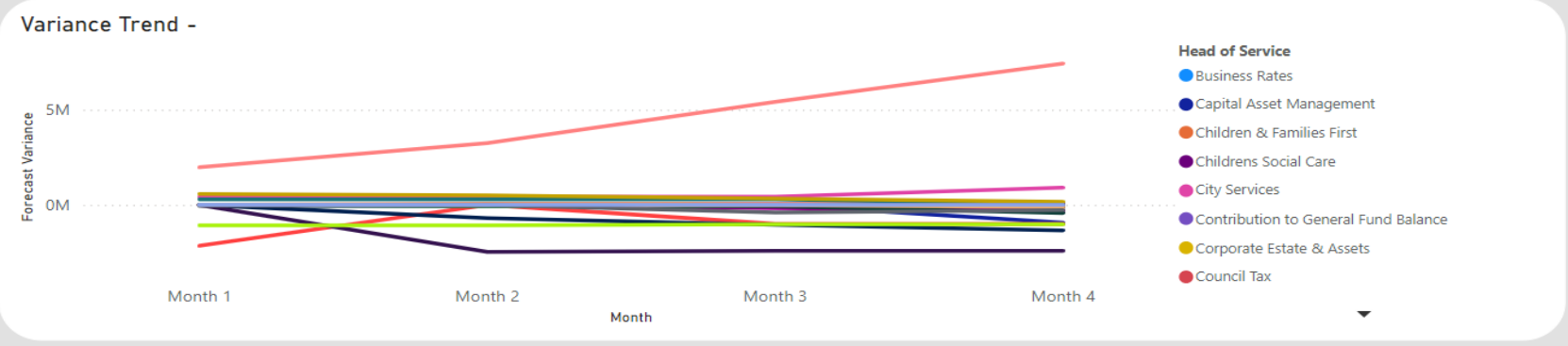
There is no change to the forecast since Month 3, with the favourable variance being mainly due to staffing vacancies.



Executive Director	Description of saving	Savings £M
Community Wellbeing	Care package costs, including lower demand	3.75
Children & Learning	Residential and Independent Foster Carer placements	1.06
Growth & Prosperity	School Travel Service	0.75
Growth & Prosperity	Concessionary Fares	0.30
Resident Services	Transformation savings (Apr-Jun) - Service Centre	0.27
<b>Total</b>		<b>6.13</b>

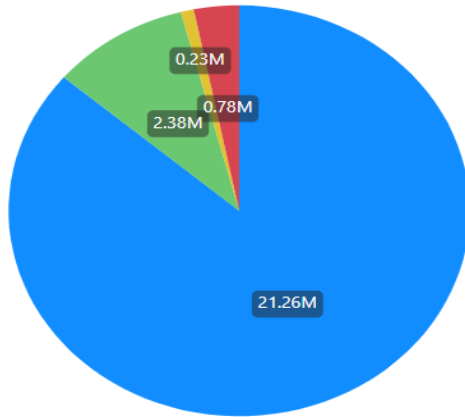
It is proposed to transfer the above £6.13M budget from Directorates to contingency in Month 5 as these underspends have been sustained into Month 4.

- Children & Learning
- Community Wellbeing
- Enabling Services
- Growth & Prosperity
- Resident Services
- Strategy & Performance



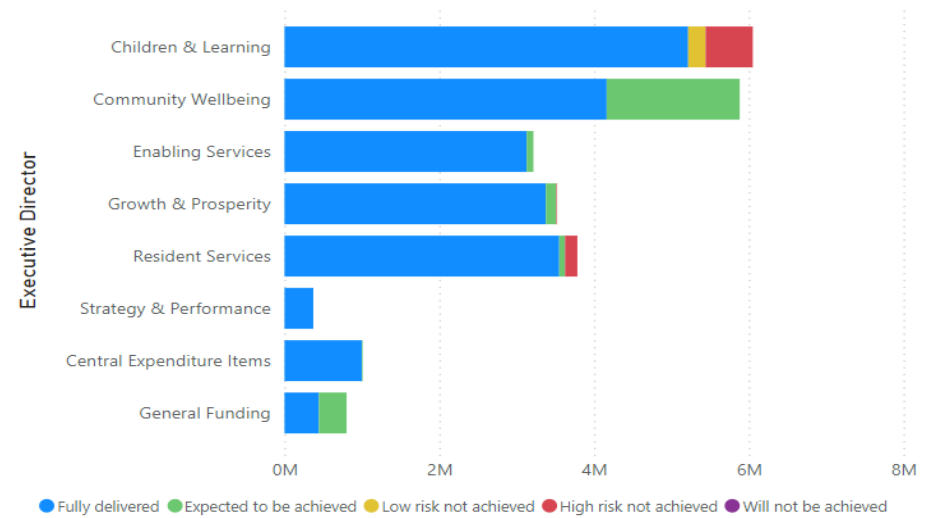


### Savings Targets 2024/25 RAG Rated



● Fully delivered ● Expected to be achieved ● Low risk not achieved ● High risk not achieved ● Will not be achieved

### Savings Targets per Directorate



Please select a Directorate to drillthrough

#### Key Issues

The current rate of non-achievement of savings is 3% or £0.78M forecast not to be achieved (Red & Purple). Deficit Recovery Plans are being developed or are in place in respect of the high risk of non-achievement of savings in Children & Learning and Resident Services.



**Summary of variations to Budget (£M)**

Executive Director	Client Packages and Placement costs	Concessionary Fares	Coroner costs	Employee and Agency Costs	Energy	Income	Legal costs	Non Achievement of savings	Other	Property Investment	Service Review of ICU	Transformation Savings	Total
Children & Learning	(1.64)	0.00	0.00	(0.06)	0.00	0.00	(0.10)	0.61	(0.32)	0.00	0.00	0.00	<b>(1.51)</b>
Community Wellbeing	(3.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.08)	0.00	(0.23)	0.00	<b>(4.07)</b>
Enabling Services	0.00	0.00	0.00	(0.23)	0.00	(0.02)	0.00	0.00	(0.04)	0.00	0.00	0.00	<b>(0.29)</b>
Growth & Prosperity	0.00	(0.30)	0.00	(0.15)	(0.20)	0.06	0.00	0.01	(0.04)	0.30	0.00	(0.75)	<b>(1.07)</b>
Resident Services	0.00	0.00	0.28	0.32	0.00	(0.25)	0.00	0.16	0.39	0.00	0.00	(0.27)	<b>0.63</b>
Strategy & Performance	0.00	0.00	0.00	(0.03)	0.00	(0.03)	0.00	0.00	(0.06)	0.00	0.00	0.00	<b>(0.12)</b>
<b>Total</b>	<b>(5.39)</b>	<b>(0.30)</b>	<b>0.28</b>	<b>(0.15)</b>	<b>(0.20)</b>	<b>(0.24)</b>	<b>(0.10)</b>	<b>0.78</b>	<b>(0.15)</b>	<b>0.30</b>	<b>(0.23)</b>	<b>(1.02)</b>	<b>(6.43)</b>

Within directorates there are favourable variances for client packages and placements £5.39M, early delivery of transformation savings £1.02M (including £0.75M for the school travel service), concessionary fares £0.30M and £1.07M for other factors. The main adverse variances are on non-achievement of savings £0.78M, income shortfalls £0.30M and Coroner costs £0.28M.



	Working Budget 2024/25 £M	Forecast Outturn Month 4 £M	Forecast Variance Month 4 £M		Movement Month 3 to Month 4 £M
<b>Children &amp; Families First</b>	<b>1.80</b>	<b>1.85</b>	<b>0.05</b>	<b>A</b>	<b>0.00</b>
Children & Families First	1.80	1.85	0.05	A	0.00
<b>Childrens Social Care</b>	<b>3.14</b>	<b>3.04</b>	<b>(0.10)</b>	<b>F</b>	<b>(0.10)</b>
Divisional Management	2.22	2.22	0.00		0.00
ICU - Children's Services	0.38	0.38	0.00		0.00
Legal (Children's)	0.54	0.44	(0.10)	F	(0.10)
<b>Education</b>	<b>4.24</b>	<b>4.23</b>	<b>(0.01)</b>	<b>F</b>	<b>(0.03)</b>
DSG Central School Services Block	(0.06)	(0.06)	0.00		0.00
DSG Early Years Block	0.00	0.00	0.00		0.00
DSG High Needs Block Education	2.50	2.50	0.00		0.00
DSG Schools Block	0.00	0.00	0.00		0.00
Education - Asset Management	0.84	0.84	0.00		0.00
Education & Learning	0.96	0.96	(0.01)	F	(0.03)
<b>Quality Assurance</b>	<b>2.47</b>	<b>2.47</b>	<b>0.00</b>		<b>0.00</b>
Quality Assurance Business Unit	2.47	2.47	0.00		0.00
<b>SEND</b>	<b>(1.45)</b>	<b>(1.50)</b>	<b>(0.05)</b>	<b>F</b>	<b>(0.05)</b>
DSG High Needs Block SEND	(2.50)	(2.50)	0.00		0.00
Education - High Needs	1.04	0.99	(0.05)	F	(0.05)
<b>Pathways Through Care</b>	<b>34.35</b>	<b>33.00</b>	<b>(1.34)</b>	<b>F</b>	<b>(0.30)</b>
Care Leavers	1.07	0.96	(0.11)	F	(0.12)
Children Looked After	33.27	32.04	(1.23)	F	(0.18)
<b>Resources</b>	<b>14.42</b>	<b>14.36</b>	<b>(0.06)</b>	<b>F</b>	<b>0.00</b>
Jigsaw	5.37	5.37	0.00		0.00
Safeguarding	9.05	8.99	(0.06)	F	0.00
<b>Young Peoples Service</b>	<b>3.19</b>	<b>3.19</b>	<b>0.00</b>		<b>0.00</b>
Young Peoples Service	2.39	2.39	0.00		0.00
Youth Offending	0.80	0.80	0.00		0.00
<b>Total Children &amp; Learning</b>	<b>62.15</b>	<b>60.64</b>	<b>(1.51)</b>	<b>F</b>	<b>(0.48)</b>

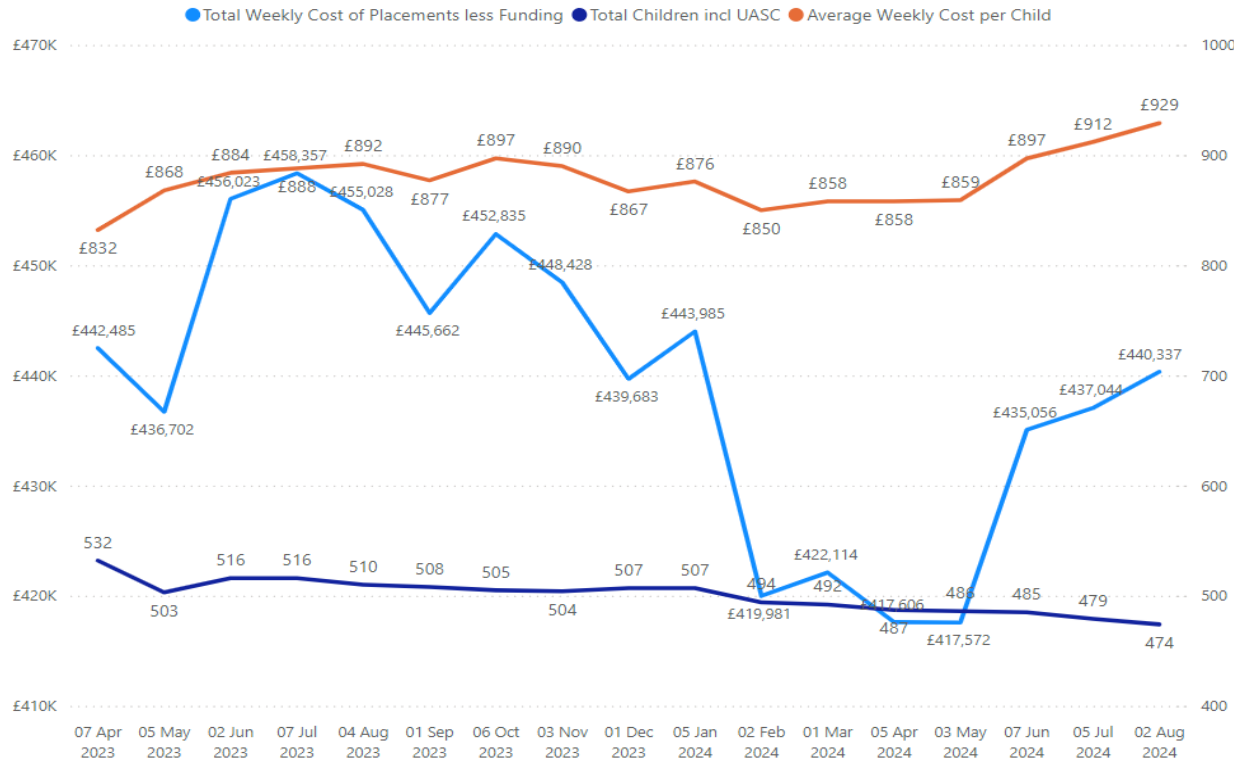
## Children & Learning: a forecast underspend of £1.51M.

There is a current favourable variance of £1.51M at Month 4 due to £0.48M on Residential placements, £0.62M for Independent Foster Carers and £0.12M for Unaccompanied Asylum Seeking Children (including over 18s) within Children Looked After and £0.12M on Care Leavers as client numbers are less than budgeted. There is a £0.06M favourable variance in Safeguarding due to a forecast reduction in supplies and services spend. There is a £0.1M favourable variance for Legal costs being less than budgeted. However, there is also a £0.05M adverse variance in Children & Families First due to a £0.31M adverse forecast on No Recourse to Public Funds accommodation expenditure, and a favourable variance relating to an additional £0.26M of Supporting Families grant funding above budget, due in part to increased expected payment by results totals for the year. There is also a £0.06M favourable variance in Education & Learning and Education High Needs due to the net impact of staffing vacancies and partial offset of pay award pressures.

There is a favourable movement of £0.48M from Month 3. This is due to a £0.18M favourable variance in Children Looked After and £0.12M in Care Leavers, both due to client costs reducing. There is also a £0.1M favourable movement for Legal costs being less than budgeted. There is also a £0.08M favourable movement since Month 3 in Education due to staff vacancy movements.



# Children Looked After Numbers



### Total weekly cost of placements less funding

Over the past 18 months the weekly cost reduced up to the end of May by around 6%, but then has started to increase subsequently. Some of this relates to cost uplifts, however some of this relates to a recent increase in high needs/cost clients.

### Numbers of Children

Over the past 18 months the numbers of children in care have reduced by over 10%.

### Average cost per child

The average cost per child did reduce in the final quarter of the last financial year, but as per the total weekly costs this has started to increase and is linked to the same reasons as the total weekly costs.





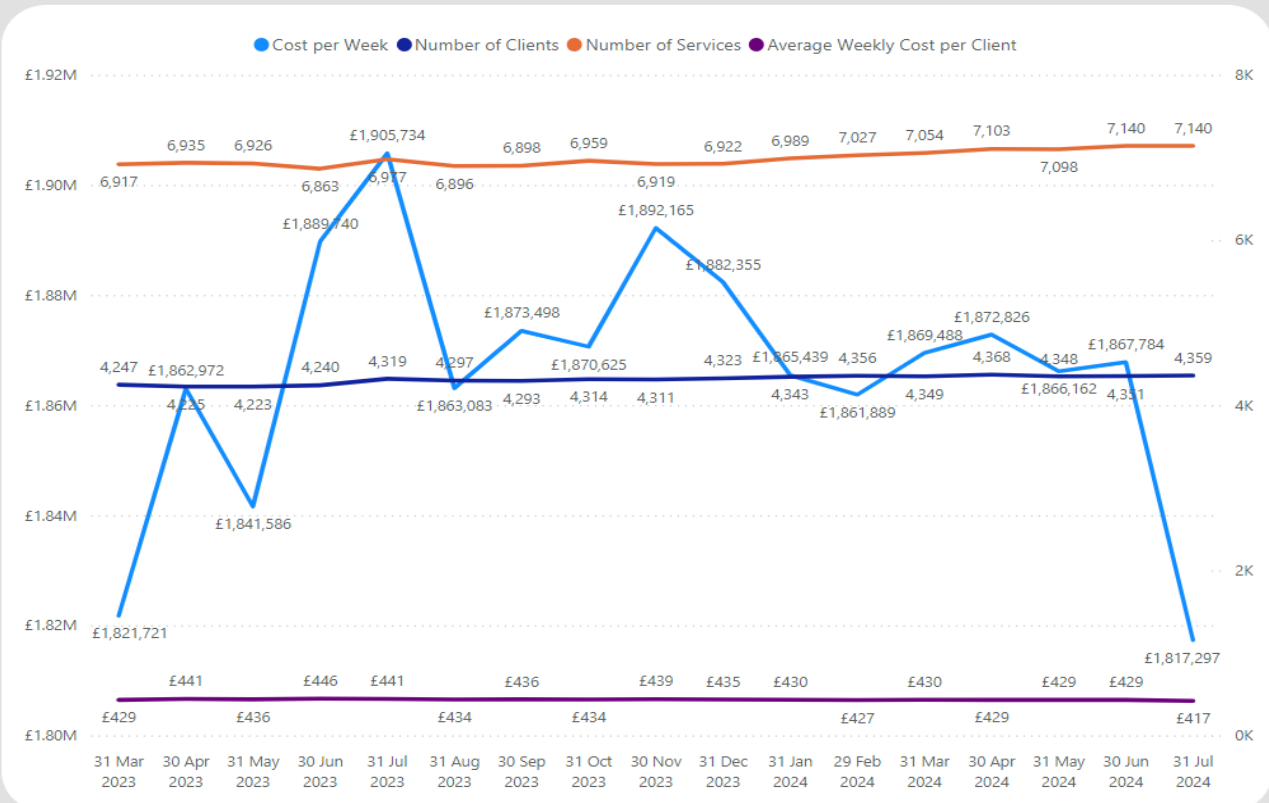
	Working Budget 2024/25 £M	Forecast Outturn Month 4 £M	Forecast Variance Month 4 £M		Movement Month 3 to Month 4 £M	
<b>Integration</b>	<b>18.45</b>	<b>18.15</b>	<b>(0.30)</b>	F	<b>(0.13)</b>	F ↑
ICU - Provider Relationships	16.19	15.96	(0.23)	F	(0.06)	F ↑
ICU - System Redesign	2.25	2.19	(0.07)	F	(0.07)	F ↑
<b>Living &amp; Ageing Well</b>	<b>32.89</b>	<b>31.89</b>	<b>(1.00)</b>	F	<b>0.00</b>	
ASC - Living & Ageing Well - Cost of care	22.39	21.39	(1.00)	F	0.00	
ASC - Living & Ageing Well - Resourcing	10.50	10.50	0.00		0.00	
<b>Public Health</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	
Public Health - Health Improvement	1.89	1.89	0.00		0.00	
Public Health - Health Protection and Surveillance	10.21	10.21	0.00		0.00	
Public Health - Management & Overheads	(16.11)	(16.11)	0.00		0.00	
Public Health - Non-ringfenced	0.00	0.00	0.00		0.00	
Public Health - Population Healthcare	4.01	4.01	0.00		0.00	
<b>Quality, Governance &amp; Professional Development</b>	<b>(6.09)</b>	<b>(8.50)</b>	<b>(2.41)</b>	F	<b>0.00</b>	
ASC - Quality, Assurance & Professional Development	(6.09)	(8.50)	(2.41)	F	0.00	
<b>Stronger Communities</b>	<b>1.85</b>	<b>1.77</b>	<b>(0.08)</b>	F	<b>(0.04)</b>	F ↑
Community Safety, Alcohol Related Crime, CCTV	0.31	0.31	0.00		0.00	
Domestic Violence	0.59	0.59	0.00		0.00	
Grants to Voluntary Organisations	0.53	0.45	(0.08)	F	(0.04)	F ↑
Stronger Communities	0.43	0.43	0.00		0.00	
<b>Whole Life Pathways</b>	<b>51.98</b>	<b>51.71</b>	<b>(0.27)</b>	F	<b>0.13</b>	A ↓
ASC - Whole Life Pathways - Directly Delivered Services	2.40	2.52	0.13	A	0.13	A ↓
ASC - Whole Life Pathways - LD Cost of care	26.39	26.29	(0.10)	F	0.00	
ASC - Whole Life Pathways - MH Cost of care	11.53	11.53	0.00		0.00	
ASC - Whole Life Pathways - Other Cost of care	7.66	7.36	(0.30)	F	0.00	
ASC - Whole Life Pathways - Resourcing	4.01	4.01	0.00		0.00	
<b>Total Community Wellbeing</b>	<b>99.08</b>	<b>95.01</b>	<b>(4.07)</b>	F	<b>(0.04)</b>	F ↑

**Community Wellbeing: a forecast underspend of £4.07M.**

There is a favourable movement of £0.04M on Community Wellbeing compared to Month 3. There is a favourable movement of £0.06M on ICU - Provider Relationships as we have been able to meet some contract costs with grant funding. There is also a favourable variance of £0.04M on Grants to Voluntary Bodies, relating to an in-year reduction of culture related grants. A further favourable movement of £0.07M arose on ICU - System Redesign, due to slippage in costs from the respite service redesign which will not now be incurred until later in the year. These favourable movements have been reduced to some degree by a £0.13M adverse movement on ASC - Whole Life Pathways - Directly Delivered Services arising from additional overtime costs and agency usage to support 1:1 care and cover sickness absence. The overall £4.07M favourable variance is largely due to a favourable variance of £3.81M as forecast total costs of care packages are currently less than planned. Other favourable variances include £0.08M on Grants to Voluntary Organisations due to an in-year reduction of grant awards, £0.23M on ICU - Provider Relationships due to improved income assumptions and offsetting of costs with grant funding and £0.07M on ICU - System Redesign due to slippage in planned service changes. There is a £0.13M adverse variance on ASC - Whole Life Pathways - Directly Delivered Services due to use of overtime and agency to support 1 to 1 care and cover sickness absence.



# Adult Client Package Numbers



### Number of Clients

The total number of Adults placements has increased by around 100 placements since the end of the 2022-23 financial year, an increase of around 2.25%. However, numbers have been relatively stable since January 2024, holding at around 4,350 clients with current authorised services.

### Average Weekly Cost per Client

Average weekly costs per client have generally been between £425 per week and £450 per week for that time period, but we have seen a general downward trend in the total weekly cost for current authorised services since July 2023. This is due to ongoing work undertaken by the service, including resolution of legacy issues arising from the Discharge to Assess process.

### N.B.

June and July figures are subject to change once the position has been finalised



	Working Budget 2024/25 £M	Forecast Outturn Month 4 £M	Forecast Variance Month 4 £M		Movement Month 3 to Month 4 £M
<b>Digital</b>	11.30	11.21	(0.08)	F ●	0.00
Digital Services	11.30	11.21	(0.08)	F ●	0.00
<b>Enabling Services</b>	1.35	1.35	0.00	●	0.00
Corporate Management	1.11	1.11	0.00	●	0.00
Internal Audit	0.24	0.24	0.00	●	0.00
<b>Finance</b>	(3.05)	(3.05)	0.00	●	0.00
Centrally Apportionable Overheads	(7.67)	(7.67)	0.00	●	0.00
Corporate Finance	2.28	2.28	0.00	●	0.00
Net Housing Benefit Payments	0.00	0.00	0.00	●	0.00
Pension & Redundancy Costs	2.34	2.34	0.00	●	0.00
<b>Human Resources &amp; Organisational Development</b>	3.39	3.39	0.00	●	0.00
HR Services	3.39	3.39	0.00	●	0.00
<b>Income &amp; Expenditure</b>	5.94	5.94	0.00	●	0.00
Accounts Payable	0.60	0.60	0.00	●	0.00
Accounts Receivable	2.27	2.27	0.00	●	0.00
Local Taxation & Benefits Services	3.06	3.06	0.00	●	0.00
<b>Legal &amp; Governance</b>	4.31	4.22	(0.09)	F ●	(0.09) F ↑
Democratic Representation & Managemen	2.30	2.30	0.00	●	0.00
Registration of Electors and Elections Costs	0.53	0.53	0.00	●	0.00
Risk Management	1.48	1.39	(0.09)	F ●	(0.09) F ↑
<b>Legal Partnership</b>	1.45	1.45	0.00	●	0.00
Land Charges	(0.14)	(0.14)	0.00	●	0.00
Legal Services & Customer Relations	1.59	1.59	0.00	●	0.00
<b>Supplier Management</b>	1.44	1.33	(0.11)	F ●	(0.11) F ↑
Supplier Management Services	1.44	1.33	(0.11)	F ●	(0.11) F ↑
<b>Total Enabling Services</b>	26.13	25.84	(0.29)	F ●	(0.21) F ↑

**Enabling Services: a forecast underspend of £0.29M.**

There is a favourable movement of £0.21M from Month 3. The overall variance comprises a favourable variance of £0.23M due to vacancies in Digital Services, Risk and Supplier Management; £0.03M of additional income for Supplier Management work on permit schemes for Highways and a £0.03M favourable variance due to Care Director maintenance underspends. The favourable movement relates to underspends of £0.18M due to vacancies and the £0.03M of additional income.



	Working Budget 2024/25 £M	Forecast Outturn Month 4 £M	Forecast Variance Month 4 £M		Movement Month 3 to Month 4 £M	
<b>Corporate Estate &amp; Assets</b>	5.15	5.10	(0.05)	F	0.00	
Central Repairs & Maintenance	3.01	3.01	0.00		0.00	
Energy Team	0.13	0.13	0.00		0.00	
Property Portfolio Management	(6.97)	(6.67)	0.30	A	0.00	
Property Services	8.11	7.76	(0.35)	F	0.00	
Facilities	0.87	0.87	0.00		0.00	
<b>Culture &amp; Tourism</b>	3.66	3.71	0.05	A	(0.24)	F ↑
Cultural Services	1.72	1.77	0.05	A	(0.15)	F ↑↑
Libraries	1.93	1.93	0.00		(0.09)	F ↑↑
<b>Economic Development &amp; Regeneration</b>	1.35	1.30	(0.05)	F	(0.05)	F ↑
City Development	0.76	0.71	(0.05)	F	(0.05)	F ↑
Economic Development	0.20	0.20	0.00		0.00	
Skills & Employment Support	0.39	0.39	0.00		0.00	
<b>Growth &amp; Prosperity</b>	0.22	0.22	0.00		0.00	
Directorate Management	0.22	0.22	0.00		0.00	
<b>Transport &amp; Planning</b>	28.36	27.34	(1.02)	F	0.00	
Flood Risk Management	0.15	0.15	0.00		0.00	
Highways Contracts	10.05	10.05	0.00		0.00	
Home To School Transport	11.49	10.74	(0.75)	F	0.00	
Planning	0.77	0.87	0.10	A	0.00	
Transportation	5.89	5.53	(0.36)	F	0.00	
<b>Total Growth &amp; Prosperity</b>	38.75	37.68	(1.07)	F	(0.28)	F ↑

**Growth & Prosperity: a forecast underspend of £1.07M.**

There is favourable movement of £0.28M from Month 3 as a result of mitigations from the Culture & Tourism deficit recovery plan. There is a favourable variance of £0.75M on the school travel service due to retendering and route optimisation leading to reduced costs. There is also a favourable variance on concessionary fares of £0.30M based on the new reimbursement rates for operators and expected patronage levels during the year. There are other net favourable variances of £0.03M, mainly on staffing.



## Resident Services Month 4



	Working Budget 2024/25 £M	Forecast Outturn Month 4 £M	Forecast Variance Month 4 £M		Movement Month 3 to Month 4 £M	
<b>City Services</b>	21.65	22.56	0.90	A	0.47	A ↓
City Services - Commercial Services	0.89	0.94	0.04	A	0.04	A ↓
City Services - District Operating Areas	4.90	5.31	0.40	A	0.17	A ↓
City Services - Management & Compliance	0.54	0.54	0.00		0.00	
City Services - Waste Operations	16.23	16.49	0.25	A	0.25	A ↓
Fleet Trading Area	(0.93)	(0.93)	0.00		0.00	
Landscape Trading Area	0.02	0.22	0.21	A	0.01	A ↓
<b>Customer Experience</b>	0.49	0.47	(0.02)	F	(0.02)	F ↑
Customer Experience	0.49	0.47	(0.02)	F	(0.02)	F ↑
<b>Emergency Preparedness, Planning &amp; Response</b>	0.13	0.13	0.00		0.00	
Emergency Planning	0.13	0.13	0.00		0.00	
<b>Environment</b>	(7.06)	(6.90)	0.16	A	(0.17)	F ↑
CPRES - Bereavement Services	0.13	0.59	0.45	A	(0.07)	F ↑
CPRES - Environmental Health & Scientific Services	1.66	1.64	(0.01)	F	0.00	
CPRES - Licensing	(0.06)	(0.05)	0.01	A	0.01	A ↓
CPRES - Parking & Itchen Bridge	(9.36)	(9.63)	(0.27)	F	(0.10)	F ↑
CPRES - Port Health	(0.53)	(0.53)	0.00		0.00	
CPRES - Private Sector Housing	0.41	0.39	(0.02)	F	(0.01)	F ↑
CPRES - Registration Services	(0.19)	(0.18)	0.01	A	0.01	A ↓
Green Cities	0.59	0.56	(0.03)	F	(0.03)	F ↑
Health & Safety	0.29	0.31	0.02	A	0.02	A ↓
<b>Housing</b>	5.30	5.30	0.00		0.00	
DFG Support	(0.01)	(0.01)	0.00		0.00	
Housing Needs	5.17	5.17	0.00		0.00	
Social Fund & Property	0.18	0.18	0.00		0.00	
Travellers Sites	(0.04)	(0.04)	0.00		0.00	
<b>Resident Services</b>	2.80	2.80	0.00		0.00	
Leisure Contracts	2.69	2.69	0.00		0.00	
Leisure Strategy	0.11	0.11	0.00		0.00	
<b>Service Centre</b>	3.70	3.28	(0.42)	F	(0.34)	F ↑
Customer Services	3.70	3.28	(0.42)	F	(0.34)	F ↑
<b>Total Resident Services</b>	27.01	27.63	0.63	A	(0.06)	F ↑

### Resident Services: a forecast overspend of £0.63M.

There is a favourable movement of £0.06M compared to Month 3. There is an adverse variance of £0.45M on Bereavement Services due to rising Coroner costs of £0.28M and a pressure on income at the Crematorium of £0.23M, partially reduced by increased burial income. There are at risk/unachievable savings of £0.30M in the District Operating Teams in City Services, along with pressures on staffing of £0.10M. Along with a £0.20M adverse variance in the Landscape service due to income shortfalls on recharges to capital (due to accounting rules on overhead recovery). There are new pressures in Waste Operations of £0.25M from solutions to reduce service disruption. There is a favourable variance of £0.27M on Off-street car parking based on receipts to date, along with a favourable position in Customer services of £0.42M from £0.27M of transformation savings along with addition income and reduced spend on staffing.



	Working Budget 2024/25 £M	Forecast Outturn Month 4 £M	Forecast Variance Month 4 £M		Movement Month 3 to Month 4 £M
<b>Data, Intelligence &amp; Insight</b>	1.18	1.15	(0.03)	F	0.00
Data & Intelligence	1.18	1.15	(0.03)	F	0.00
<b>Marketing &amp; Communications</b>	0.99	0.94	(0.06)	F	0.00
Corporate Communications	0.99	0.94	(0.06)	F	0.00
<b>Projects &amp; Change</b>	1.42	1.42	0.00		0.00
Projects, Policy & Performance	1.42	1.42	0.00		0.00
<b>Strategy &amp; Performance</b>	1.34	1.31	(0.03)	F	0.00
Strategic Management of the Council	1.34	1.31	(0.03)	F	0.00
<b>Total Strategy &amp; Performance</b>	4.94	4.82	(0.12)	F	0.00

**Strategy & Performance: a forecast underspend of £0.12M.**

There is a favourable variance of £0.09M linked to salary underspends due to vacancies in Data team, Chief Executive's team and Communications. Plus £0.03M of additional recharge income in Communications. There is no change in variance from Month 3.



## General Fund Earmarked Reserves (excluding Schools Balances)



	Balance As At 01/04/2024 £M	Forecast Balance As At 31/03/2025 £M	Movement 2024/25 £M		Forecast Balance As At 31/03/2026 £M	Movement 2025/26 £M	
Medium Term Financial Risk Reserve	9.72	8.47	(1.25)	A ↓	10.47	2.00	F ↑
Organisational Redesign Reserve	2.50	2.95	0.45	F ↑	2.95	0.00	
Transformation & Improvement Reserve	4.66	6.05	1.39	F ↑	5.96	(0.10)	A ↓
Revenue Contributions to Capital	1.00	0.92	(0.08)	A ↓	0.92	0.00	
Social Care Demand Risk Reserve	2.00	2.20	0.20	F ↑	2.20	0.00	
Revenue Grants Reserve	4.21	0.00	(4.21)	A ↓	0.00	0.00	
Investment Risk Reserve	0.80	1.20	0.40	F ↑	1.60	0.40	F ↑
Directorate Carry Forwards	0.00	0.00	0.00		0.00	0.00	
PFI Sinking Fund	4.35	4.11	(0.24)	A ↓	3.67	(0.43)	A ↓
Insurance Reserve	2.20	1.50	(0.70)	A ↓	1.50	0.00	
On Street Parking	2.48	0.80	(1.68)	A ↓	0.43	(0.37)	A ↓
DSG Reserve	3.99	5.19	1.20	F ↑	6.44	1.25	F ↑
Other Reserves	2.69	1.67	(1.02)	A ↓	1.43	(0.23)	A ↓
<b>Total Earmarked Reserves</b>	<b>40.58</b>	<b>35.06</b>	<b>(5.52)</b>	<b>A ↓</b>	<b>37.57</b>	<b>2.51</b>	<b>F ↑</b>
General Fund Balance	10.07	12.00	1.93	F ↑	12.00	0.00	
<b>Total GF Reserves (excl. Schools)</b>	<b>50.65</b>	<b>47.06</b>	<b>(3.59)</b>	<b>A ↓</b>	<b>49.57</b>	<b>2.51</b>	<b>F ↑</b>

There is a forecast balance of £8.47M on the Medium Term Financial Risk (MTFR) Reserve at the end of 2024/25, assuming the forecast in-year surplus is used to reduce the Exceptional Financial Support requirement and not added to the reserve. An increase in the General Fund Balance to £12.0M was included in the 2024/25 budget.



	Council Tax £M	Business Rates £M	Total £M
Distribution of previous year's estimated surplus/(contribution towards estimated deficit)	(1.18)	6.61	5.43
Net income and expenditure for 2024/25	0.56	(2.56)	(1.99)
<b>(Surplus)/Deficit for the year</b>	<b>(0.61)</b>	<b>4.05</b>	<b>3.44</b>
(Surplus)/Deficit brought forward from 2023/24	1.24	(8.42)	(7.19)
<b>Overall (Surplus)/Deficit Carried Forward</b>	<b>0.62</b>	<b>(4.37)</b>	<b>(3.75)</b>
<b>SCC Share of (Surplus)/Deficit</b>	<b>0.52</b>	<b>(2.14)</b>	<b>(1.62)</b>

For the Collection Fund as a whole there is a forecast cumulative surplus of £3.75M to be carried forward into 2025/26, from an improvement of £1.76M in the 2023/24 outturn position and a £1.99M forecast net surplus for 2024/25.

The £1.99M forecast net surplus for 2024/25 comprises a £2.56M surplus for business rates offset by a £0.56M deficit for council tax. The business rates surplus is due to an increase in rateable values and a reduction in business rates reliefs and the estimate for non collection. The forecast deficit for council tax relates to an increase in the estimate for non-collection and an increase in discounts/exemptions, offset by a reduction in local council tax support costs.

SCC's share of the forecast cumulative surplus is £1.62M. In addition to this there is a £0.07M adverse variance on estimated government grant income for business rates reliefs, due to a reduction in funded reliefs, which sits outside of the Collection Fund.





## Housing Revenue Account Month 4



	Working Budget 2024/25 £M	Forecast Outturn Month 4 £M	Forecast Variance Month 4 £M		Movement Month 3 to Month 4 £M
<b>Expenditure</b>					
Responsive Repairs	18.10	18.10	0.00	●	0.00
Cyclical Maintenance	6.99	6.99	0.00	●	0.00
Rents Payable	0.45	0.45	0.00	●	0.00
Debt Management	0.09	0.09	0.00	●	0.00
Supervision & Management	29.80	29.94	0.14 A	●	0.14 A ↓
Interest & Principal Repayments	6.46	6.46	0.00	●	0.00
Depreciation	22.35	18.12	(4.23) F	●	(4.23) F ↑
Direct Revenue Financing of Capital	0.54	4.67	4.13 A	●	4.13 A ↓
<b>Gross Expenditure</b>	<b>84.78</b>	<b>84.82</b>	<b>0.04 A</b>	●	<b>0.04 A ↓</b>
<b>Income</b>					
Dwelling Rents	(80.29)	(80.29)	0.00	●	0.00
Other Rents	(1.21)	(1.21)	0.00	●	0.00
Service Charge Income	(2.53)	(2.53)	0.00	●	0.00
Leaseholder Service Charges	(1.14)	(1.14)	0.00	●	0.00
Interest Received	(0.11)	(0.15)	(0.04) F	●	(0.04) F ↑
<b>Total Income</b>	<b>(85.27)</b>	<b>(85.31)</b>	<b>(0.04) F</b>	●	<b>(0.04) F ↑</b>
<b>Balances</b>					
Working Balance B/Fwd	(2.59)	(2.59)			
<b>(Surplus)/deficit for year</b>	<b>(0.50)</b>	<b>(0.50)</b>	<b>0.00</b>	●	<b>0.00</b>
Working Balance C/Fwd	(3.09)	(3.09)			

### Landlord Controlled Heating Account

	2023/24 Outturn £M	Month 4 Forecast £M
<b>Balance B/fwd</b>	<b>3.58</b>	<b>2.35</b>
Costs incurred Jan-Mar 23	2.02	0.00
Less accruals 22/23	(2.81)	0.00
Rent collected ytd	(7.57)	(8.02)
Leaseholder contribution	(0.47)	(0.51)
Contribution to bad debt provision	0.20	0.40
Costs incurred YTD	7.39	7.10
<b>Balance C/fwd</b>	<b>2.35</b>	<b>1.32</b>

### HRA POSITION: a balanced position is forecast.

The overall forecast is in line with the business plan position. There is a favourable position forecast on depreciation based on the reduced asset values recognised in the 2023/24 accounts. There is an off-setting increase in direct revenue financing to ensure the capital programme is not underfunded as a result.

The landlord-controlled heating account deficit brought forward from 2023/24 is £2.35M, and, based on anticipated cost for 2024/25 and additional income from charge increases, is expected to reduce to £1.32M. Modelling will take place to assess the impact on planned future price setting.



## Dedicated Schools Grant Month 4



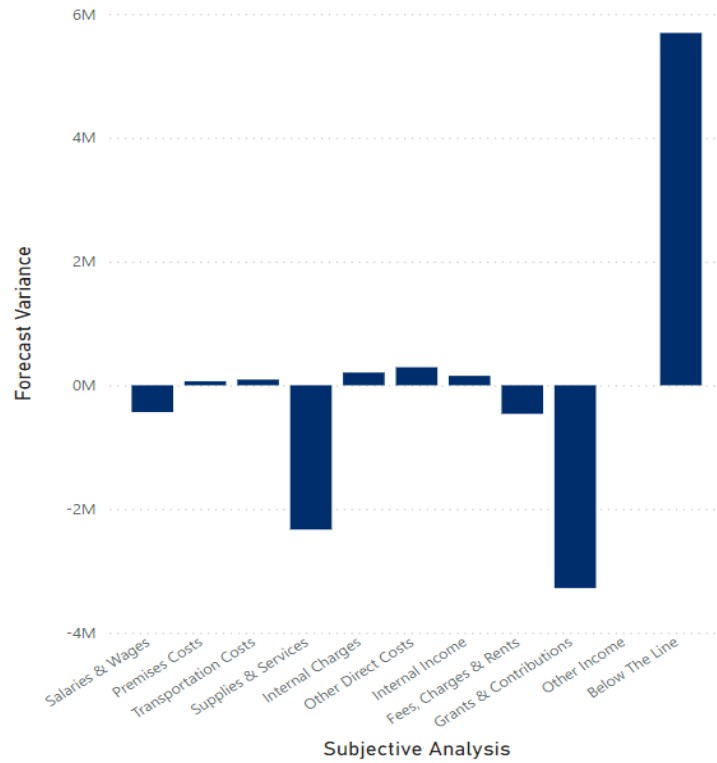
CURRENT POSITION	Current Budget 2024/25	Forecast 2024/25	Forecast Variance Month 4	Forecast Variance Month 3	Variance Movement Month 3 to Month 4	Significant Forecast Variance Indicator	Improving ↑ / Deteriorating ↓ Movement
	£M	£M	£M	£M	£M		
Schools	0.00		0.00	0.00	0.00	Green	-
High Needs	0.00	(1.20)	1.20 F	1.20 F	0.00	Green	-
Early Years	0.00		0.00	0.00	0.00	Green	-
Central Services	0.00		0.00	0.00	0.00	Green	-
<b>In Year Balance</b>	<b>0.00</b>	<b>(1.20)</b>	<b>1.20 F</b>	<b>1.20 F</b>	<b>0.00</b>	<b>Green</b>	<b>-</b>
<b>Balance B/Fwd held in DSG adjustment reserve</b>	<b>0.00</b>	<b>11.09</b>	<b>11.09 A</b>				
<b>Balance B/Fwd held in DSG usable reserve</b>		<b>(3.99)</b>	<b>3.99 F</b>				
<b>Net DSG deficit B/Fwd</b>		<b>7.11</b>	<b>7.11 A</b>				
<b>Total non General Fund Services</b>	<b>0.00</b>	<b>5.91</b>	<b>5.91 A</b>			<b>Red</b>	

School Balances Table	Budget 2024/25		
	Deficit	Surplus	Balance
<b>Primary</b>	2.91	(2.06)	0.85
<i>Nos.</i>	11	20	31
<i>%</i>	35%	65%	100%
<b>Secondary</b>	0.00	(4.86)	(4.86)
<i>Nos.</i>	0	6	6
<i>%</i>	0%	100%	100%
<b>Special</b>	1.43	(0.27)	1.16
<i>Nos.</i>	2	3	5
<i>%</i>	40%	60%	100%
<b>Total</b>	4.34	(7.20)	(2.85)
<i>Nos.</i>	13	29	42
<i>%</i>	31%	69%	100%

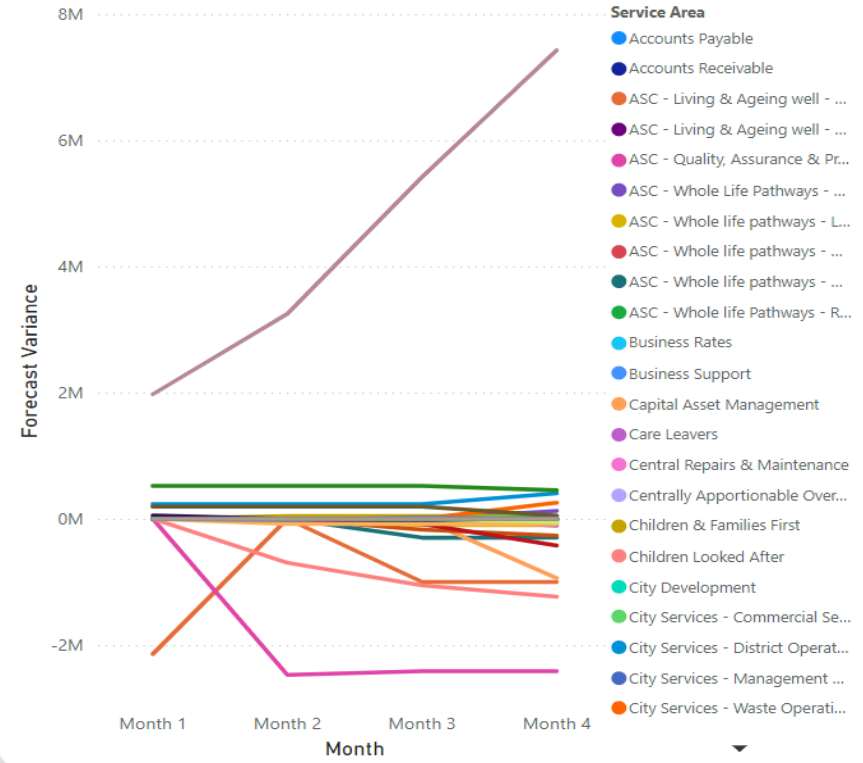
The DSG deficit reduced by £3.99M to £7.11M in 2023/24 and a further reduction of £1.20M is currently forecast for 2024/25. Schools budget data for 2024/25 indicates there are 13 schools with a deficit balance and where necessary deficit recovery plans are being prepared.

- Adults &...
- Children & Learning
- Compliance & Leisure
- Communities & Safer City
- Economic Development
- Environment & Transport

Variance by Subjective Analysis



Variance Trends





Clear Filters

# Portfolio Position Month 4



Adults &...

Children & Learning

Compliance & Leisure

Communities & Safer City

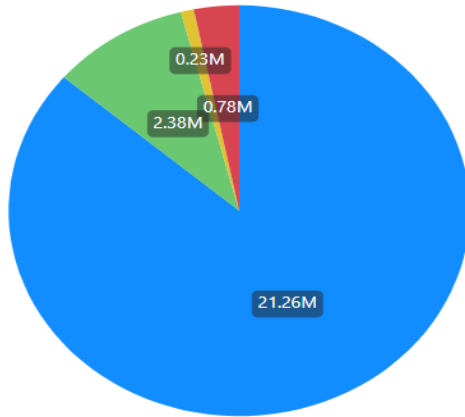
Economic Development

Environment & Transport

Portfolio	Working Budget 2024/25 £'000	Forecast Outturn Month 4 £'000	Forecast Variance Month 4 £'000	Movement Month 3 to Month 4 £'000
▲				
▣ Adults & Health	97,225	93,242	(3,983)	0
▣ Children & Learning	72,844	70,579	(2,266)	(481)
▣ Compliance & Leisure	4,235	4,709	474	(37)
▣ Communities & Safer City	2,830	2,748	(82)	(40)
▣ Economic Development	7,498	7,497	(1)	(49)
▣ Environment & Transport	23,486	23,356	(130)	209
▣ Finance & Corporate Services	32,921	32,159	(762)	(567)
▣ Green City & Net Zero	5,490	5,867	377	142
▣ Housing Operations	5,531	5,514	(16)	(7)
▣ Leader	5,997	5,952	(44)	(238)
▣ Central Expenditure Items	20,538	19,598	(940)	(940)
▣ General Funding	(239,319)	(239,370)	(52)	0
▣ Exceptional Financial Support (EFS)	(39,276)	(31,849)	7,427	2,010
<b>Total</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>

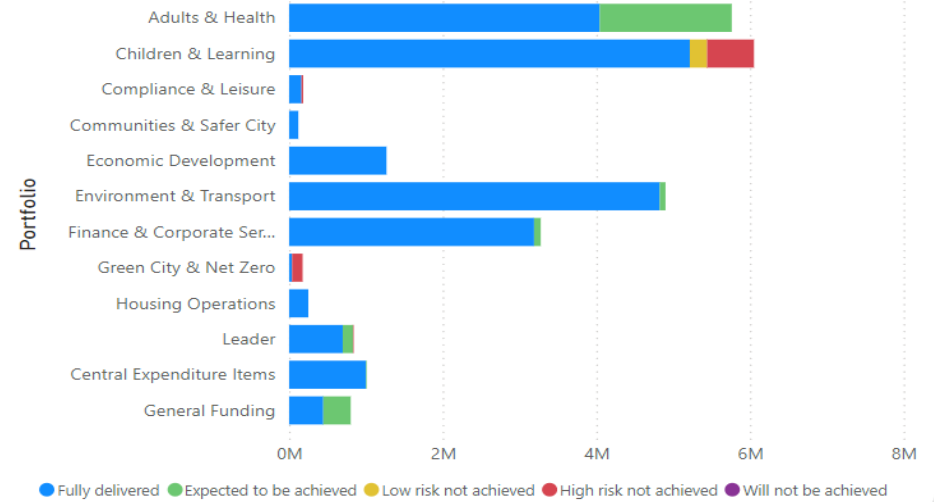


### Savings Targets 2024/25 RAG Rated



● Fully delivered ● Expected to be achieved ● Low risk not achieved ● High risk not achieved ● Will not be achieved

### Savings Targets per Portfolio



Please select a Portfolio to drillthrough

#### Key Issues

The current rate of non-achievement of savings is 3% or £0.78M forecast not to be achieved (Red & Purple). Deficit Recovery Plans are being developed or are in place in respect of the high risk of non-achievement of savings in Children & Learning and Resident Services.