

REVENUE MONITORING REPORT December 2023

GENERAL FUND SUMMARY

Department	End of Year Position			Comment on major areas of estimated over / (underspend)
	Current Approved Budget	Current Forecast	Net over / (under) spend	
	£,000	£,000	£,000	
Adult Social Care	65,961	66,391	430	The budget for 2023/24 was set with low net growth. The predicted £0.43m overspend represents small (0.65%) variance against budget. This has reduced slightly from £0.48m reported at the end of quarter two. The overspend relates to continued pressures from inflation increasing market rates and increased demand for services. Work will continue to attempt to mitigate and manage through the remainder of the year.
Chief Executive	12,199	12,092	(106)	The reported variance is unchanged from quarter two. Through successful reduction of contractors and the holding of additional vacancies the CE directorate is forecasting an underspend of £0.106m.
Children's Services	42,802	45,422	2,620	<p>For 2023/24 the main drivers of the variance are from Placement costs and Home to School Transport (HTST). But there are emerging pressures in legal costs due to challenges for our provider being able to provide Legal Counsel in house. Additional controls, next steps are underway to mitigate this exposure to the council.</p> <ul style="list-style-type: none"> - Nationwide demand in complex placements is driving a higher cost per night than we have seen historically with residential placement costs rising 50% year on year. Placed children with complex health needs are not being funded by CHC, resulting in a significant additional cost to the council that should be funded by Health, c£1m across Children's. - Unaccompanied Asylum Seeking Children (UASC) government income doesn't cover total costs incurred which account for £0.8m of cost into the service in 2023/24. The average net care cycle cost of each UASC into WBC is c.£0.1m. As the council keeps to it's 0.1% government target number we will need to support a new UASC for each one that ages out, leading to significant growth in former UASC care leavers, a significant future cost to the council if sufficient housing that matches funding isn't found. - HTST accounts for £1.6m of the overspend with SEND HTST places increasing 28% year on year. - Recruitment and capacity continues to be a challenge. Other local LAs are beginning to increase SW salaries to improve turnover and reduce agency works, we are yet to fully understand the full impact of this on our own workforce.
Place & Growth	53,743	54,307	564	<p>The reported variance is due to forecast income being lower than budgeted in a number of service areas. This is in part in relation to planning application fee income and delays in relation to the implementation of new parking proposals. Additional pressures arise from the use of temporary staff and increase demand and costs relating to temporary accommodation.</p> <p>There are some favourable movements as a result of some additional grant income, vacant posts and lower than forecast electricity costs. Risks exist around the level of planning and parking income as a result of changes within the service and the level of use of temporary accommodation, exacerbated by asylum seekers and refugees.</p>
Resources & Assets	5,782	5,850	67	Leisure income targets continue to be under significant pressure following the impacts of COIVD and more recently cost of living pressures. Property rental income also remains under pressure from the external market conditions. The reduced capital programme impacts the work of the property team which is currently being reviewed. Revaluations and changes to corporate properties has resulted in reduced NNDR charges and energy costs.
Net Expenditure	180,487	184,062	3,575	

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