

Summary of 2014/15 Outturn Variations

Service Area	Approved Budget	Outturn	Variance	Analysis of Variance						
				Asset Rentals	IAS19	Public Health	Service	One Off Savs	Ongoing Savs	Pressures
				£	£	£	£	£	£	£
Children's Safeguarding & Specialist Services	20,498,422	21,697,262	1,198,840	230	61,000	0	1,217,610	(30,000)	(50,000)	0
Education & Corporate Parenting	10,884,147	11,403,743	519,596	1,335,674	32,000	(311,986)	(406,092)	(130,000)	0	0
Family, Cohesion & Commissioning Services	9,713,047	8,808,046	(905,001)	(45,097)	70,000	(32,227)	11,323	(751,000)	(158,000)	0
Development, Business & Employment	2,369,583	1,891,640	(477,943)	(10,946)	58,000	(56,943)	(28,171)	(344,754)	(95,129)	0
Neighbourhood & Leisure Services	30,643,265	30,173,408	(469,857)	(9,282)	64,000	(137,600)	(201,975)	(170,000)	(15,000)	0
Adult Social Services	37,528,318	38,196,188	667,870	0	50,000	460	617,410	0	0	0
Public Health, Well Being & Public Protection	2,005,078	1,601,157	(403,921)	0	15,000	0	(218,921)	(200,000)	0	0
Customer Services	4,764,596	4,113,644	(650,952)	(1,323)	118,000	0	(511,704)	(160,000)	(350,925)	255,000
Law, Democracy & People Services	2,329,380	253,026	(2,076,354)	1,176	28,000	0	(188,880)	(1,513,000)	(403,650)	0
Finance, Audit & Information Governance	9,615,330	7,249,830	(2,365,500)	0	32,000	0	(934,401)	(1,150,000)	(313,100)	0
Cooperative Council Delivery Unit	1,327,580	1,207,668	(119,912)	0	24,000	(43,131)	(13,851)	0	(86,930)	0
Council Wide (including Asset Rentals)	(2,444,216)	(4,006,398)	(1,562,182)	(1,270,432)	(552,000)	0	(197,176)	0	457,426	0
Total	129,234,530	122,589,214	(6,645,316)	0	0	(581,427)	(854,828)	(4,448,754)	(1,015,308)	255,000

Proposed Transfers to Reserves			
Capacity/Invest to Save Fund		1,000,000	1,000,000
Severance Fund		2,200,000	2,200,000
Pride in Your Community Fund 17/18		1,000,000	1,000,000
Parish Environmental Teams (17/18 and 18/19)		800,000	800,000
Unemployment Initiatives		500,000	500,000

Total Variance after Transfers **129,234,530** **128,089,214** **(1,145,316)**

Required as part of 2015/16 Budget Strategy 858,000

Residual Balance **(287,316)**

2014/15 Revenue Budget Variations over £50,000												
Description	Budget	Outturn	Variation	Analysis of Variation							Comments	
				Asset Rent	IAS19	Public Health	Service	One Off Savs	Ongoing Savs	Pressures		
	£	£	£	£	£		£	£	£	£		
Childrens Safeguarding & Specialist Services												
Children in Care Placements	8,480,833	10,038,793	1,557,960				1,557,960					The 2013/14 reported outturn position was £2.089m overspent. The budget strategy included a budget reduction of £1.200m for CiC Placements. A cost reduction of £0.680m was achieved against a Cost Improvement target of £0.870m across External Fostering and Residential. The number of Children in Care at 31st March 2015 : 293 compared to 31st March 2014 : 309. The CiC Placements budget for 2015/16 includes savings of £0.300m. There is a target cost reduction for Children in Care Placements in the draft Cost Improvement Plan for 2015/16.
Care leavers Accommodation costs	599,630	765,623	165,993				165,993					The 2013/14 reported outturn position was £0.344m.overspent and a cost reduction of £0.178m was achieved against a target of £0.160m. The draft Cost Improvement Plan for 2015/16 has a target to continue progress in reducing costs for Care leaver placements..
Staffing (Safeguarding)	4,899,383	5,174,352	274,969		38,000		236,969					The Cost Improvement Plan included a target to reduce the number of Agency Social Workers to 2 by the end of 2014/15 . The number of Agency staff in Children in Care/Leaving Care service has reduced to zero as planned. The actual number of Agency staff at 31st March 2015 was 10. Three of these are staff added from January to cover critical capacity gap due to demand to support a short term recovery plan in the last 4 months of the financial year. The 2014/15 outturn included £0.819m cost of Agency staff compared to £0.465m in 2013/14. Vacancies held in year within the Safeguarding service have resulted in partly offsetting Agency costs.
Staffing (Specialist Services)	2,494,394	2,401,149	(93,245)		23,000		(116,245)					This underspend relates to a number of vacancies across Childrens Specialist services. It includes a loss of income of £0.083m for joint arrangement services with Shropshire Council where Telford and Wrekin Council are the host authority.
Internal Foster Carers costs	327,742	491,461	163,719				163,719					Overspend arises from Foster Carers transport of £0.096m and other related support budgets for Internal Foster carers which is partly related to switch from use of external foster carers.
Joint Adoption Service	328,725	408,019	79,294				79,294					The 2014/15 budget for the service hosted by Shropshire was reduced by £0.040m and it has not been possible to deliver these savings. Remaining overspend relates to new partnership working with Voluntary Adoption Agencies for out of area placements which is planned to deliver future cost reduction on Children in Care placements. Work will continue in 2015/16 to develop proposals to bring spend back within budget for all Adoption services.
Direct Payments	185,428	290,619	105,191				105,191					This budget is for direct payment personal care for Children with disabilities. A review of this budget is in progress as a result of Special Educational Needs reforms to be introduced in 2015/16.
Children not in Care / in Need costs		190,427	190,427				190,427					This overspend has arisen from both Adoption Fees costs of £0.087m and Section 17 payments of £0.103m. Adoption fees are one-off costs paid to third parties to help place children with families therefore avoiding high cost children in care placements. Section 17 costs are payments made to carers of children in need to support them at home and therefore avoid higher care related costs.
Corporate Contingency		(1,200,000)	(1,200,000)				(1,200,000)					Set aside as a specific draw-down budget for Childrens Safeguarding and Specialist Services.
Drawdown of Reserves		(78,000)	(78,000)				(78,000)					One off use of reserve held in Childrens Safeguarding and Specialist Services
Variations under £50k	3,182,287	3,214,818	32,531	230			112,301	(30,000)	(50,000)			
Total Children's Safeguarding	20,498,422	21,697,262	1,198,840	230	61,000	0	1,217,610	(30,000)	(50,000)	0		
Education & Corporate Parenting												
Miscellaneous Secondary School Expenditure	3,214,789	3,780,791	566,002	508,705	32,000		(32,000)	57,297				Increase in asset rentals as all maintained schools apart from those that are voluntary aided now included on the local authority's balance sheet. Service variation is a result of redundancy costs at secondary schools, arising from staffing changes in response to falling pupil numbers, resulting in higher costs than budgeted
Miscellaneous Primary School Expenditure	3,370,808	4,179,410	808,602	826,969			(18,367)					Increase in asset rentals as all maintained schools apart from those that are voluntary aided now included on the local authority's balance sheet
Education Service Grant (ESG)	(2,680,000)	(2,785,247)	(105,247)				(105,247)					ESG is primarily determined by the number of pupils in schools, particularly maintained schools, for which a much higher amount of ESG per pupil is paid to local authorities compared to academies. The budget for 2014-15 had anticipated a number of in-year academy conversions, which would have reduced local authority ESG, but none actually occurred. A number of conversions have been postponed until 2015-16 the impact of which has been reflected in the budget. It should be noted that due to the proposed change in government policy to accelerate academy conversion to Requires Improvement Schools in addition to those judged inadequate it is highly likely that there will be a further reduction in this funding next year and beyond.

2014/15 Revenue Budget Variations over £50,000												
Description	Budget	Outturn	Variation	Analysis of Variation						Comments		
				Asset Rent	IAS19	Public Health	Service	One Off Savs	Ongoing Savs		Pressures	
	£	£	£	£	£		£	£	£	£	£	
School Improvement	254,421	8,460	(245,961)				(245,961)					The underspend arose from a combination of lower costs due to in-year vacancies combined with additional trading income following a restructure which created more traded posts. The budget for this area is shown as the sum of three cost centres, School Improvement Advisors, Traded Advisory Service and Secondary Advisory Service.
Misc management	23,218	(115,546)	(138,764)				(8,764)	(130,000)				Rationalisation of Education Funding
Early Years & Childcare	399,063	340,651	(58,412)				(58,412)					Variation mainly a result of lower than budgeted expenditure on non staffing costs.
Public Health Grant		(311,986)	(311,986)			(311,986)						Additional Public Health grant received to support the early years team to promote school readiness.
Transport	2,715,108	2,649,506	(65,602)				(65,602)					Lower fleet and non fleet charges compared to budget led to an underspend not expected to be repeated in 2015-16, in the context of increased transport costs for the new Holy Trinity Academy school and a reduction in Extended Rights to Free Travel grant support from the Government.
Variations under £50,000	3,586,740	3,657,703	70,963				70,963					
Total Education & Corporate Parenting	10,884,147	11,403,743	519,596	1,335,674	32,000	(311,986)	(406,092)	(130,000)	0	0	0	
Family, Cohesion & Commissioning Services												
Transport	421,444	396,787	(24,657)	1,970	10,000		(36,627)	0	0	0	0	0 The saving identified here relates to staffing savings accruing this year following restructure. The current financial forecasts for Adult's and Children's Services and Public Transport are reported separately
Cohesion	2,472,907	2,153,028	(319,879)	0	18,000	(32,227)	(205,652)	(100,000)	0	0	0	0 The Cohesions service has continued to monitor spending carefully up to the year end and has maintained an improved performance against budget in Housing services particularly improving the income generated against target. There is a significant proportion of the underspend resulting from temporary vacancies arising from the lead time to recruit to the new structure introduced in year. Additional Public Health funding has been allocated in year.
Youth Offending Service	380,900	215,348	(165,552)	318	5,000		(34,870)	(136,000)	0	0	0	0 The Council contributes to the Regional Youth Offending Service, and the 2013/14 outturn for that service reported a surplus of income over expenditure. The surplus is being returned to the funding partners in accordance with the level of contribution made in year. Therefore, a one off sum of £107k was returned to the Council this year and this was unbudgeted. The 2014/15 contribution from funding authorities is also reduced resulting in further cost reductions to this service in year of £41k.
Early Intervention & Family Connect	3,549,490	3,249,577	(299,913)	(47,385)	24,000		(528)	(176,000)	(100,000)	0	0	0 Maintaining spending at 2013/14 levels in Children and Family Locality Centres and restructure savings in Early Intervention have resulted in an underspend which is partly offset by staffing pressures in Family Connect.
Contracting & Commissioning	2,737,307	2,852,463	115,156	0	12,000		303,156	(147,000)	(53,000)	0	0	0 There is a significant underspend which has resulted from the Contracting and Commissioning restructure including a saving for CAMHS. Much of this saving was reported as one off as it resulted from the lead in time required to populate the new structure. In addition there are some savings from a change in existing SLAs. These savings are offset by pressures resulting from the movement of Supporting People from Adult Social Services which has overspent by £384k. This pressure is identified and being managed in the Adult Social Services Cost Improvement Plan.
Variations under £50,000	0	(192,000)	(192,000)	0	0		0	(192,000)	0	0	0	0 Rationalisation of funding streams available to the service
Variations under £50,000	150,999	132,843	(18,156)	0	1,000		(14,156)	0	(5,000)	0	0	
Total Family, Cohesion & Commissioning Services	9,713,047	8,808,046	(905,001)	(45,097)	70,000	(32,227)	11,323	(751,000)	(158,000)	0	0	

2014/15 Revenue Budget Variations over £50,000											
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	£	£	£	£	£		£	£	£	£	
Adult Social Services											
Purchasing of Care - all client groups	39,714,056	45,286,952	5,572,896				5,572,896				This final reported position for the delivery of Care to vulnerable adults reveals the continuing pressure on the Adult Social Services budget. The pressure reported includes an adjustment for the costs of care incurred which are being met by a deferred payment agreement. To account properly for these in the final accounts, the gross costs of these agreements is included in purchasing with an equal and opposite adjustment increasing income. The adjustment being £807k. With this adjustment taken out pressure on the budget has actually reduced from that last reported by around £0.48m. This is mainly because there are reduced costs of care arising from the costs of respite care around £190k, homecare and residential care reductions around £200k. The financial performance against budget will remain an area of close scrutiny and management as 2015/16 progresses. The continuing improvements being worked on to deliver reduced costs from improved efficiency, procurement of services and transforming services will continue apace, whilst demands from the emerging requirements of the Care Act begin to take effect.
Transport	651,746	830,793	179,047				179,047				The 14/15 ASS transport budget was reduced by £229k as a result of the recommendations made in the Transport Review. The pressure on this budget has been reduced over the year to date. A Transport Review Project Group has been set up to look at ways to reduce Adult Social Services expenditure on Transport and identify a more robust transport policy in a bid to address any overspend arising in 2015/16.
Employees	6,074,099	5,820,293	(253,806)		50,000		(303,806)				This underspend has resulted from vacancies and extended lead times in recruitment to posts etc. This underspend includes a part year impact of the phase 1 restructure
Capital Financing	75,214	75,214	0								
Public Health	(53,267)	(53,267)	0								
Income	(17,634,684)	(19,377,549)	(1,742,865)				(1,742,865)				This variation reflects the revised treatment of deferred payment agreement in the accounts as well as realised additional income received in year. The income from deferred payments offsetting costs of purchasing above are £807k. The actual additional income (over budget) in year results from; Income from Government to support work on handling Winter pressures and reducing the delay to people leaving hospital £526k, Government grant funding received to support implementation of the Care Act 2014 £101k, £250k income received over the target estimate for the year.
Variations under £50,000	8,701,154	8,753,752	52,598			460	52,138				
Transfer from ASS Reserve		(900,000)	(900,000)				(900,000)				Use of One Off reserves held within Adult Social Services
Transfer from Corporate Reserve		(2,240,000)	(2,240,000)				(2,240,000)				Set aside as a specific draw-down budget for Adult Social Services
Total Adult Social Services	37,528,318	38,196,188	667,870	0	50,000	460	617,410	0	0	0	
Public Health, Wellbeing & Public Protection											
Public Health											
Staffing and operational budgets	1,093,953	883,526	(210,427)		1,000		(102,019)	(109,408)			A one-off underspend of £0.092m has arisen both from vacancies in year and staff not at top of scale. These posts have now been filled and the delivery of the one-off savings from 2015/16 onwards will be met through the Substance Misuse service (see below). Additional one-off underspends have arisen from operational budgets.
Smoking Cessation Contract	603,600	372,189	(231,411)				(231,411)				The underspend relates to both the reduced numbers of people quitting smoking and the popularity of E-cigarettes. Any introduction of regulation of E-cigarettes could result in a subsequent increase of costs in 2015/16.
Substance Misuse	2,745,942	2,494,098	(251,844)				(251,844)				The 2015/16 planned saving of £0.200m from the Substance Misuse service have been realised during 2014/15 with DARS and inpatient detox in particular contributing to this underspend.
NHS Health Checks	202,500	116,738	(85,762)				(85,762)				The underspend relates to a lower numbers of Health checks carried out by the third party contracted to deliver this service. Work will continue with the provider in 2015/16 to increase numbers taking up Health Checks across the borough.
Variations under £50,000	2,989,816	2,891,795	(98,021)				(23,429)	(74,592)			The delivery of these one-off savings from 2015/16 onwards will be met through the Substance Misuse service (see above).
Grant	(7,435,811)	(6,854,384)	581,427				581,427				Additional Public Health Grant allocated to Services re. Public Health outcomes
Carry Forward		97,038	97,038				97,038				Agreed carry forward
Public Protection & Civil Resilience											
Staffing - Public Protection	1,419,680	1,272,929	(146,751)		14,000		(144,751)	(16,000)			The delivery of 2015/16 savings of £0.051m has been realised early in 2014/15. Underspend has arisen from vacancies held in year across Environmental Health and Business Support.
Coroners Court	293,950	262,360	(31,590)				(31,590)				This one-off underspend reflects the costs relating to inquests completed in 2014/15. The service is run by Shropshire Council on behalf of Telford & Wrekin Council.
Variations under £50,000	91,448	64,868	(26,580)				(26,580)				
Total Public Health, Wellbeing & Public Protection	2,005,078	1,601,157	(403,921)	0	15,000	0	(218,921)	(200,000)	0	0	

2014/15 Revenue Budget Variations over £50,000												
Description		Budget £	Outturn £	Variation £	Analysis of Variation						Comments	
					Asset Rent £	IAS19 £	Public Health	Service £	One Off Savs £	Ongoing Savs £		Pressures £
Neighbourhood & Leisure Services												
<u>Highways & Neighbourhood Management</u>												
Footpath Lighting Wrekin - Special Fund	Premises Related	601,320	514,022	(87,298)				(87,298)				Street lighting energy savings (£25k) and reduced R&M costs (£62k).
Street lighting - General fund	Premises Related	1,046,330	983,973	(62,357)				(62,357)				Street lighting energy savings (£61k) .
Highways Insurance Excess	Supplies & Services	84,870	30,738	(54,132)				(54,132)				Reduction in year of insurance Claim payments, robust inspection regime enables ability to defend claims.
Recharges - Accidental Damage	Income	(23,200)	(88,086)	(64,886)				(64,886)				More robust process in collecting driver data from traffic Highway damage incidents resulting in improved ability to recharge insurance companies.
Highways & Engineering	Employees	971,750	1,180,330	208,580		9,000		199,580				£114k relates to VR costs, offset by contributions on income below. £78k in year pressures arising from re-structure offset by contributions from Capital grants.
	Income	(1,869,000)	(2,175,671)	(306,671)				(306,671)				(£114k) contribution to VR costs above. Additional income from maximised use of Capital grants.
Environmental Maintenance	Supplies & Services	162,364	56,394	(105,970)				(970)	(105,000)			(£154k) One off restructure savings held against this budget to provide funding for Contract Management system, now shown as a released saving to overall underspends to fund Bid submitted and agreed at S&FP.
Sports/Grounds	Third Party Payments	46,570	(11,207)	(57,777)				(57,777)				(21k) One off saving from refund relating to previous financial year for bedding plants.
Drain Clearing	Premises Related	81,860	31,211	(50,649)				(50,649)				Underspend used to fund Primary routes Gully emptying below.
	Third Party Payments	0	141,922	141,922				141,922				Additional costs of Gully emptying on Primary routes, offsets partially with underspends above.
Drainage	Premises Related	90,350	38,300	(52,050)				(52,050)				Underspend used to fund additional works on 'Hotspots' below.
	Supplies & Services	0	54,761	54,761				54,761				Additional work completed on 'Hotspots' to alleviate issues ongoing, funded from underspends on Barriers and underspend above.
	Third Party Payments	0	95,811	95,811				95,811				Additional work completed on 'Hotspots' to alleviate issues ongoing, funded from underspends on Barriers.
Flood Barriers	Supplies & Services	97,000	8,651	(88,349)				(88,349)				No requirement to deploy flood barriers, underspends utilised to fund Drainage and clearing above.
Winter Maintenance	Supplies & Services	0	131,988	131,988				131,988				Relates to the purchase of Salt stocks, budget held on Third Party Payments, budgets below, realigned in 15/16.
	Third Party Payments	581,010	495,640	(85,370)				(85,370)				The net overspend (including Supplies & Services above) relates to 13/14 invoices received in year as a result of the Footway Bridges policy review completed prior to 14/15.
	Variations under £50,000	10,139,511	10,146,763	7,252	193	4,000		3,059				
<u>Transport & Highway Development</u>												
Concessionary Travel	Transport Related	58,770	2,167	(56,603)				(56,603)				Expenditure incurred within Supplies & Services below. Budgets realigned in 15/16.
	Supplies & Services	1,758,824	1,632,833	(125,991)				(125,991)				Savings as a result of reducing passenger numbers. Review of Budgets identified cumulative Inflation for Public Transport included here, realigned in 15/16.
Public Transport	Transport Related	307,181	391,379	84,198				84,198				Further realignment of budgets required in 15/16 from Concessionary Travel..
	Supplies & Services	12,225	97,000	84,775				84,775				Savings of £50k achieved comparing actual spend to 13/14. Further realignment of budgets required in 15/16.
	Transport Related	0	97,000	97,000				97,000				£97k transferred to Transport reserve account to support one off pressure in 15/16 for Subsidised Routes, as agreed at Strategic & Financial Planning.
Highways & Transport Strategic Policy	Employees	819,240	584,574	(234,666)		5,000		(224,666)		(15,000)		(£85k) savings arising from vacancy management prior to restructure. Additional savings arising from the movement of LSTF funded posts offsets against reduced income below of £54k. (£85k) savings identified within income target set below but delivered on salary savings due to vacancy management. Ongoing savings given up in 15/16 of £25k.
	Income	(1,388,600)	(1,219,801)	168,799				168,799				£85k income target offsets against savings above. £54k reduced LSTF funding offset with salary savings above.
Off Street Car parking	Premises Related	230,960	153,467	(77,493)				(77,493)				One off saving as a result of maximising capital funding for Ironbridge Park & Ride.
Highways Development Structures & Geotechnics	Employees	341,990	269,678	(72,312)		2,000		(74,312)				One off savings as a result of vacancy management.
	Employees	376,189	307,867	(68,322)		3,000		(71,322)				One off savings due to difficulties recruiting into 3 vacant Engineer posts.
	Variations under £50,000	803,857	882,418	78,561	3,535		(9,601)	84,627				
<u>Waste and Neighbourhood Services</u>												
Operational Waste Team	Employees	310,928	361,355	50,427				63,427		(15,000)		A number of VR's in year, offset with income contribution below. One off savings from service redesign, with ongoing savings to be delivered in 15/16.
	Income	(597,860)	(667,547)	(69,687)				(69,687)				Contributions to VR's in year, offsets with expenditure above.

2014/15 Revenue Budget Variations over £50,000												
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					Asset Rent £	IAS19 £	Public Health	Service £	One Off Savs £	Ongoing Savs £		Pressures £
	Variations under £50,000	10,677,741	10,699,081	21,340		5,000		66,340	(50,000)			Pressures around Demography and inert Waste, growth £46k given in 15/16. One off saving from Green waste disposal in relation to backdated refund for gate fees.
<u>Leisure Facilities & Services</u>												
Horsehay Golf Course	Income	(239,410)	(169,317)	70,093		1,000		69,093				There has been a national downturn in Golf participation which has impacted on this income shortfall in addition to competition from other courses competing for the 'pay & play' market.
Oakengates Leisure	Income	(1,035,060)	(925,924)	109,136		3,000		106,136				Impact on income as a result of the construction of new school and subsequent closure of Leisure facilities during key building works and to allow for refurbishment of the Leisure Centre.
Wellington Swimming Pool	Income	(221,910)	(307,947)	(86,037)		3,000	(68,355)	(20,682)				Additional Public Health funding for Aspirations Physical Activity consultants, plus additional income arising from Public swimming.
Leisure Management Account	Income	(753,770)	(834,384)	(80,614)		2,000	(54,903)	(27,711)				Additional Public Health funding for Leisure Concessions scheme.
Arthog	Supplies & Services	227,120	316,877	89,757				89,757				Increased cost associated with increased visitor numbers. Expenditure more than offset by additional income generated.
	Income	(894,760)	(1,032,936)	(138,176)				(138,176)				Increased number of school visits and increased occupancy from non-school groups outside of school term time. As a result of the positive impact on income, £45k has been transferred to Arthog Reserve Account to support future development.
Leisure Facilities & Services	Variations under £50,000	6,429,352	6,548,232	118,880	(13,010)	14,000	527	117,363				Remaining variances relate to a number of sites including Stirchley, Phoenix and Landscape.
<u>Arts & Culture</u>												
Oakengates Theatre	Income	(331,460)	(431,951)	(100,491)				(100,491)				Successful impact of Pantomime and other Theatre productions in year.
	Supplies & Services	108,840	139,429	30,589				30,589				Increased costs associated with the overachievement of income above.
	Variations under £50,000	881,630	917,235	35,605		8,000	(5,268)	32,873				
Neighbourhood & Leisure Services	Variations under £50,000	750,513	727,083	(23,430)		3,000		(26,430)				
Total Neighbourhood & Leisure Services		30,643,265	30,173,408	(469,857)	(9,282)	64,000	(137,600)	(201,975)	(170,000)	(15,000)	0	
Development, Business & Employment												
<u>Skills Delivery, Lifelong Learning, Careers & Youth Employment</u>												
Connexions for Youth	Income	(228,218)	(286,215)	(57,997)			(20,322)	(37,675)				Release of 13/14 accrual no longer required in relation to Cognisoft software system. This system has now been installed to facilitate better analysis of unemployment data in accordance with the pledges within the Youth Unemployment Programme.
	Transport Related Expenditure	72,030	36,029	(36,001)				3,999		(40,000)		
Post 16 Transport	Transport Related Expenditure	226,534	163,914	(62,620)				11,301	(73,921)			Post 16 Transport savings delivered.
	Income	(72,500)	(12,500)	60,000				60,000				Contributions towards Post 16 transport not received from TCAT & New College which will create an ongoing pressure. Level of service undergoing review and subject to audit in 2015/16.
Turnaround Programme new 2014	Third Party Payments	-	118,900	118,900				118,900				New scheme commenced in 2014 and grants confirmed late in year, income below
	Income	(140,620)	(229,350)	(88,730)				(88,730)				Funding from ESF administered by Worcester County Council for Turnaround. New scheme commenced in 2014 and grants confirmed later in year, offsets with expenditure above.
Tacking Youth Unemployment	Employees	449,370	376,168	(73,202)		2,000		(75,202)				Delay in recruiting to a number of temporary posts part way through the year, offsets with transfer of underspends to reserve account below.
	Income	164,490	224,783	60,293				60,293				Transfer of underspends due to timing of staff appointments to temporary posts.
	Variations under £50,000	1,391,506	1,344,580	(46,926)		12,000	13,379	(72,305)				
Development Management												
Planning Applications	Supplies & Services	5,830	67,634	61,804		2,000		59,804				LPA costs relating to planning appeals.

2014/15 Revenue Budget Variations over £50,000												
Description		Budget £	Outturn £	Variation £	Analysis of Variation						Comments	
					Asset Rent £	IAS19 £	Public Health	Service £	One Off Savs £	Ongoing Savs £		Pressures £
Planning Business Management Account	Income	(1,156,510)	(1,434,138)	(277,628)				(217,628)	(60,000)			One off benefit from increased planning fees as a result of a buoyant housing market, inward investment and business expansions. Vacancy Management, one off.
	Employees	1,339,980	1,268,355	(71,625)		10,000		(81,625)				
	Variations under £50,000	726,730	718,931	(7,799)				(7,799)				
Business & Development Planning Environment & Planning Policy	Employees	532,050	413,312	(118,738)		4,000		(122,738)				In year vacancy savings with all posts now filled, 15/16 budgets realigned.
	Supplies & Services	74,310	141,316	67,006				67,006				Shaping Places site consultation document produced.
Business Support	Supplies & Services	45,500	133,160	87,660				87,660				£58k Business Support grant applied to businesses affected by flooding, offset by (£58k) Business Support grant applied, expenditure incurred above.
	Income	-	(95,448)	(95,448)				(95,448)				
Management Account	Employees	496,760	356,997	(139,763)		3,000		803	(133,566)	(10,000)		Service redesign implemented resulting in ongoing savings.
	Income	(1,750)	(26,859)	(25,109)				(109)	(25,000)			Applied Green Deal funding.
	Variations under £50,000	2,393,946	2,204,311	(189,635)	13,010	7,000	(50,000)	(109,645)	(50,000)			Applied Green Deal funding.
Property & Design Engineering, Architect & Building	Employees	1,520,000	1,404,309	(115,691)		10,000		(125,691)				Vacancy Management - one off savings.
	Supplies & Services	197,190	82,952	(114,238)				(114,238)				Reduced spend on consultancy services - workload increasingly managed in Additional grant funded schemes including Lodge Road.
	Income	(2,488,410)	(2,563,421)	(75,011)				(75,011)				
Operational Properties & Admin Buildings	Premises related	6,035,590	6,209,336	173,746	(41,814)			215,560				Pressures from additional R&M, Utility & NNDR costs in year. Heating failures at Wellington Civic during the winter months, now resolved. £44k Ongoing pressure at Abraham Darby due to the hire of generator to support ICT servers incase of power failure. Bus station cleaning had not been charged by TWS for a number of years and invoice for £30k was paid.
	Variations under £50,000	(5,209,266)	(5,262,211)	(52,945)				(53,945)				
Regeneration & Investment PIP & Service Charges Southwater Car Park	PIP & Service Charge net variance	(4,219,950)	(3,930,853)	289,097	17,858			271,239				Ongoing rationalisation of PIP resulting in an in year pressure on income and Delays to the opening date and road work disruption have impacted on the usage of the car park. Business is rapidly growing as a result of the Southwater development with a range of restaurants and facilities now open. Projection improves in 15/16.
	Southwater Car park net variance	(308,000)	(3,961)	304,039				304,039				
Regeneration & Investment Management Account	Employees	658,590	485,759	(172,831)		5,000		(146,925)	(2,267)	(28,639)		Additional one off savings from Vacancy Management. Ongoing savings from VR.
	Income	(346,860)	(248,572)	98,288				98,288				Unachievable historic income target relating to asset disposals, realigned in 15/16.
	Variations under £50,000	211,331	224,485	13,154				29,644		(16,490)		
Development, Business & Employment	Variations under £50,000	(70)	9,937	10,007		2,000		8,007				
Total Development, Business & Employment		2,369,583	1,891,640	(477,943)	(10,946)	58,000	(56,943)	(28,171)	(344,754)	(95,129)	0	
Customer Services												
Care & Enablement	Various	(320)	170,057	170,377		32,000		(251,017)	(50,000)	184,395	255,000	Reprofiling of the Care & Enablement Savings Between 2014/15 and 2015/16 with £184k of the overall saving being met from additional Business Rates income. This includes the £260 drawdown of one off funds.
ICT	Various	276	129,776	129,500	(1,323)	27,000		(134,177)		238,000		Additional savings realised from the restructure of ICT, a number of posts have not yet been appointed to. This position includes the reallocation of ICT savings proposals totalling £238k which will be met from alternative savings achieved through increased Council Tax and Business Rates income.
Revenues & Benefits	Income	(390,570)	(501,345)	(110,775)				(10,775)		(100,000)		Additional income generated from Court Fees as a result of increased taxpayers being taken to Court.
Revenues & Benefits	Supplies & Services		(30,000)	(30,000)					(30,000)			Under spend arising from the cost of Bailiffs projected in line with 2013/14. This contract will be reproced in the next 12 months.
Cleaning	Various	445,756	333,768	(111,988)		10,000		(101,988)		(20,000)		Mainly additional income being achieved from Facilities Management & Cleaning. Also underspends arising from staff not being appointed to top of scale.
Cleaning	Carbon Reduction Commitment		(41,923)	(41,923)				1,077	(43,000)			One off benefit from the final year of the Carbon Reduction Commitment scheme in 2013/14.
Cleaning	PFI Insurance	(60,000)	(97,000)	(37,000)					(37,000)			One off benefit from reduced insurance costs linked to the PFI contract.

2014/15 Revenue Budget Variations over £50,000												
Description		Budget £	Outturn £	Variation £	Analysis of Variation						Comments	
					Asset Rent £	IAS19 £	Public Health	Service £	One Off Savs £	Ongoing Savs £		Pressures £
Cemeteries	Income	(167,600)	(235,309)	(67,709)				(67,709)				Additional income generated from burials. Increased Council Tax and Business Rates income has been achieved however due to accounting regulations this is not available to the Council in 2014/15 and will be met from one off funds until 2015/16
One off Funding			(600,000)	(600,000)						(600,000)		
Variations under £50,000		4,937,054	4,985,620	48,566		49,000		52,885		(53,320)		
Total Customer Services		4,764,596	4,113,644	(650,952)	(1,323)	118,000	0	(511,704)	(160,000)	(350,925)	255,000	
Finance, Audit & Information Governance												
Treasury Management		9,615,330	7,466,197	(2,149,133)				(757,133)	(1,150,000)	(242,000)		Active treasury management including the benefit from extending the change in the calculation of Minimum Revenue Provision applied to prudential borrowing in 2013/14 to include supported debt (government allocations). It is also net of the impact of deferred capital receipts.
Variations under £50,000			(216,367)	(216,367)		32,000		(177,268)		(71,100)		
Total Finance, Audit & Information Governance		9,615,330	7,249,830	(2,365,500)	0	32,000	0	(934,401)	(1,150,000)	(313,100)	0	
Law, Democracy & People Services												
Single Status	Employees	1,950,000	0	(1,950,000)					(1,500,000)	(450,000)		
Variations under £50,000		379,380	253,026	(126,354)	1,176	28,000		(188,880)	(13,000)	46,350		
Total Law, Democracy & People Services		2,329,380	253,026	(2,076,354)	1,176	28,000	0	(188,880)	(1,513,000)	(403,650)	0	
Cooperative Delivery Unit												
Delivery & Planning	Employees	742,520	647,715	(94,805)		6,000		(100,805)				Under spend arising from vacant posts in year and posts not at top of grade. Includes net income generated from the Solar Farm of £48.9k
Variations under £50,000		585,060	559,953	(25,107)		18,000	(43,131)	86,954		(86,930)		
Total Cooperative Delivery Unit		1,327,580	1,207,668	(119,912)	0	24,000	(43,131)	(13,851)	0	(86,930)	0	
Council Wide												
Housing Benefit Subsidy	Various	(143,029)	(353,806)	(210,777)				(210,777)				A reduction in level of overpayments made during the last part of the year has resulted in £124k less Housing Subsidy being lost. Subsidy is only paid for 40% of the eligible overpayments incurred. The provision for debt in relation to overpayments has increased by £564k and the provision for bad debt has increased by £381k. The net impact of these 2 provisions is a benefit of £182k in the accounts. Anticipated one off funds from closure of Transforming Telford now expected in 2015/16. Dividend received from WME over and above budget
One off Funds			600,000	600,000						600,000		
Purchasing Consortium Income	Income	(202,500)	(374,390)	(171,890)				(40,238)		(131,652)		
PFI - HLC Contribution	Supplies & Services	653,390	721,493	68,103				68,103				
Variations under £50,000		4,400,510	4,428,716	28,206				28,206				
Asset Management Account and Other Council Wide Items		(7,152,587)	(9,028,411)	(1,875,824)	(1,270,432)	(552,000)		(42,470)		(10,922)		
Total Council Wide		(2,444,216)	(4,006,398)	(1,562,182)	(1,270,432)	(552,000)	0	(197,176)	0	457,426	0	
Total Variations		129,234,530	122,589,214	(6,645,316)	0	0	(581,427)	(854,828)	(4,448,754)	(1,015,308)	255,000	

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2014/15 Revenue Virements for Approval

Virements To:	£	Virements From:	£
Children's Safeguarding & Specialist Services			
Children in Care Placements	1,557,960	Corporate Contingency drawdown	1,200,000
Care Leavers Accommodation Costs	165,993	Staffing (Specialist Services)	116,245
Staffing (Safeguarding)	236,969		
Internal Foster Carer Costs	163,719		
Joint Adoption Service	79,294		
Direct Payments	105,191		
Children not in Care / in need of costs	190,427		
	2,499,553		1,316,245
Education & Corporate Parenting			
Miscellaneous Secondary School Expenditure	57,297	Education Services Grant	105,247
Miscellaneous Secondary School Expenditure - asset rentals	508,705	School Improvement	245,961
Miscellaneous Primary School Expenditure - asset rentals	826,969	Miscellaneous Management	197,176
		Transport	65,602
	1,392,971		613,986
Family, Cohesion Services & Commissioning Services			
Contracting & Commissioning	303,156	Cohesion Services	200,000
		Asset Rentals	47,385
	303,156		247,385
Adult Social Services			
Purchasing of Care - all client groups	5,572,896	Employees	303,806
Transport	179,047	Income	1,742,865
	5,751,943		2,046,671

Virements To:	£	Virements From:	£
Neighbourhood & Leisure Services			
Highways & Engineering - employees	199,580	Street Lighting - premises related	62,357
Drain Clearing - third party payments	141,922	Highways - insurance excesses	54,132
Drainage - supplies and services	54,761	Recharges - accidental damage	64,886
Drainage - third party payments	95,811	Highways & Engineering - income	306,671
Winter Maintenance - supplies and services	131,988	Environmental Maintenance - supplies and services	105,970
Public Transport - Transport Related	181,198	Sports/Grounds - third party payments	57,777
Public Transport - supplies and services	84,775	Concessionary travel - supplies and services	125,991
Highways & Transport Strategic Policy - income	168,799	Highways & Transport Strategic Policy - employees	224,666
Operational Waste Team - employees	63,427	Operational Waste Team - income	69,687
Horsehay Golf Course Income	69,093	Highways Development - employees	74,312
Oakengates Leisure Centre Income	106,136	Structures & Geotechnics - employees	71,322
Arthog - supplies and services	89,757	Off Street Car Parking - premises related	77,493
		Arthog - income	91,983
	1,387,247		1,387,247
Development, Business & Employment			
Post 16 Transport - income	60,000	Post 16 Transport - expenditure	62,620
Turnaround Programme - third party payments	118,900	Turnaround Programme - income	88,730
Tackling Youth unemployment - income	60,293	Tackling Youth unemployment - employees	75,202
Planning Applications - supplies and services	59,804	Planning Applications - income	277,628
Environment & Planning Policy - supplies and services	67,006	Environment & Planning Policy - employees	122,738
Business Support - supplies and services	87,660	Business Support - income	95,448
Operational Properties & Admin Buildings	215,560	Bus. Support Management Account - employees	142,763
PIP & Service Charge net variance	271,239	Bus. Support Management Account - income	25,109
Southwater car park net variance	304,039	Bus. Support Management Account - variations under £50,000	88,378
Regeneration & Investment Management Account - income	98,288	Engineering, Architect & Building - employees	125,691
		Engineering, Architect & Building - supplies and services	114,238
		Engineering, Architect & Building - income	75,011
		Regeneration & Investment Management Account employees	162,720
		Planning Business Management Account - employees	81,625
		Asset Rentals	17,857
	1,342,789		1,555,758
Finance, Audit & Information Governance			
		Treasury Management	2,149,133
		Variations under £50,000	248,368
	0		2,397,501
Public Health, Wellbeing & Public Protection			
Public Health Grant - additional grant allocated to services	581,427		
Public Health - carry forward	97,038		
	678,465		-

<u>Virements To:</u>	<u>£</u>	<u>Virements From:</u>	<u>£</u>
Customer Services			
Care & Enablement - various	439,395	Care & Enablement	301,017
ICT - various	238,000	ICT	134,177
		Revenues & Benefits Income	110,775
		Cleaning - various	121,988
		Revenues & Benefits - supplies and services	9,438
	<u>677,395</u>		<u>677,395</u>
Law, Democracy & People Services			
		Single Status - employees	1,950,000
		Variations under £50,000	155,530
	<u>0</u>		<u>2,105,530</u>

<u>Virements To:</u>	£	<u>Virements From:</u>	£
Cooperative Council Delivery Unit		Delivery & Planning - employees	100,805
	0		100,805
Council Wide			
PFI - HLC Contribution	68,103	Housing Benefit Subsidy	210,777
		Purchasing Consortium income	171,890
		Asset Management Account	1,270,432
	68,103		1,653,099
Total	14,101,622		14,101,622

Capital - Slippage, Supplementary Estimates & Virements

Slippage - Scheme	Service Area	Slippage - £	Funding Analysis					
			Prudential	Capital Receipts	External	Govt. Grant	Borrowing	Revenue
Building Schools for the Future	Education & Corporate Parenting	-6,791,767.38	1,195,196.25	-5,030,466.82	36,000.00	-2,992,496.81		
All Other School Schemes	Development Business & Employment	-2,919,333.96	-1,877,759.69	-151,378.15	-354,587.36	-467,821.19	-67,787.57	0.00
Asset Management Plan - General Works & Surveys	Development Business & Employment	-75,639.60	104,360.40	-180,000.00				
Box Road	Neighbourhood & Leisure Services	-709,865.18	-709,865.18					
Housing & NGP Capital	Development Business & Employment	-216,154.89	-216,154.89					
Bond Scheme	Development Business & Employment	-7,454.69	-7,454.69					
Community Fund Grants	Neighbourhood & Leisure Services	154,655.08	154,655.08					
PRIDE - Improvement Fund	Neighbourhood & Leisure Services	-60,341.11	-60,341.11					
PRIDE - Investment in Highways	Neighbourhood & Leisure Services	-325,931.10	-325,931.10					
Travellers Operational Sites	Development Business & Employment	-164,474.29	-164,474.29					
Local Transport Body	Development Business & Employment	-37,012.05				-37,012.05		
LTP - Bridges & structures	Development Business & Employment	56,841.40				56,841.40		
LTP - Highways	Development Business & Employment	-278,811.96				-278,811.96		
		0.00						
Highways Capital - Prudential	Neighbourhood & Leisure Services	-77,976.88	-77,976.88					
Highways Improvement-Business Growth	Neighbourhood & Leisure Services	-119,688.92	-119,688.92					
Highways Improvement-Unadopted Roads	Neighbourhood & Leisure Services	-297,510.48	-297,510.48					
Brookside	Development Business & Employment	-1,041,260.93	-1,041,260.93					
Capital Receipts Site Preparation	Development Business & Employment	-153,683.85		-153,683.85				
Commercial & Business Fund	Co operative Delivery & Commercial Unit	-140,000.00		-140,000.00				
Dawley	Development Business & Employment	-86,059.08		-86,059.08				
Dawley Tennis Courts	Neighbourhood & Leisure Services	-1,006.00			-1,006.00			
Day Opportunities for Adults with Learning Disabilities	Adult Social Services	-891,320.10		-550,000.00		-341,320.10		
Every Day Telford - Pride Hollinswood Centre	Development Business & Employment	-1,339,408.50	-1,339,408.50					
Hadley Local Centre Phase 1 & 2	Development Business & Employment	-138,655.68	51,462.13			-190,117.81		
Horsehay Fitness Facility	Neighbourhood & Leisure Services	-277,128.28	-277,128.28					
Housing	Development Business & Employment	-3,446,384.64	-808,644.10	-150,000.00	-44,937.26	-2,442,803.28		
Housing Company - Housing	Development Business & Employment	-2,963,630.38	-2,963,630.38					
ICT Social Care Review	Adult Social Services	-400,784.54	-350,000.00			-50,784.54		
ICT/ eGov	Customer Services	-603,529.64	-212,608.64			-168,415.00		-222,506.00
Integrated Transport	Neighbourhood & Leisure Services	-777,063.34				-715,149.91	-61,913.43	
Ironbridge Gorge Stability	Neighbourhood & Leisure Services	406,872.97	222,145.97			184,727.00		
Malinslee Local Centre	Development Business & Employment	-28,354.81		-28,354.81				
Managing the funding of the Capital Programme	Corporate	-115,000.00	-8,539,528.68	8,424,528.68				
Parks & Play Areas	Neighbourhood & Leisure Services	-10,789.86	-10,789.86					
Parks for People	Neighbourhood & Leisure Services	-129,891.27	-39,791.52			-90,099.75		
Property Investment Programme	Development Business & Employment	-389,070.41	-389,070.41	0.00				
Social Care Capital Grant	Adult Social Services	-189,118.43				-189,118.43		
Solar farm	Co operative Delivery & Commercial Unit	-27,067.01	-27,067.01					
Street Lighting Energy Programme	Neighbourhood & Leisure Services	52,518.97	52,518.97					
Superfast Broadband Programme	Development Business & Employment	-916,269.77	-159,532.39	-756,737.38				
Sutton Hill	Development Business & Employment	-138,875.85	-138,875.85					
Telford Growth Package	Neighbourhood & Leisure Services	-40,000.00				-40,000.00		
The Place Library and booking office refurbishment	Neighbourhood & Leisure Services	1,420.00	1,420.00					
Town Centre - Accommodation Strategy	Development Business & Employment	-131,157.02	-131,157.02					
Town Centre - Phase 1	Development Business & Employment	-515,519.29		-515,519.29				
Woodside Local Centre & Project Manag.	Development Business & Employment	-46,085.49	-5,986.61	-40,098.88				
	Total	-26,346,768.24	-18,509,878.61	642,230.42	-364,530.62	-7,762,382.43	-129,701.00	-222,506.00

Summary of Section 106 Contributions negotiated through the Planning Process 2014-15			
Service Provision		Value in £'s	Notes
Affordable Housing Cash Value		£909,000	Not including % of affordable housing agreed
Highways Contribution		£1,630,999	
Contribution to Public Transport		£687,000	Includes sums agreed re bus stops/shelters
Travel Plan Monitoring		£36,200	
Air Quality Monitoring		£5,000	
Education Contribution		£9,194,625	
Recreation Contribution		£1,078,000	
Public Open Space Contribution		£313,210	Includes commuted sums for maintenance & new trees
Public Art Contribution		£145,000	
Condition/Financial Monitoring		£136,695	
Contribution to Village Hall		£15,000	Sambrook
Maintenance of local centre		£350,000	To be transferred to mgt company
Total		£14,500,729	

Note - it should be recognised that there is no guarantee that these sums will come forward because the developments may never get built out