

2017/18 Revenue Budget Variations over £50,000									
Description		Budget	Outturn	Variation	Analysis of Variation			Comments	
					Asset Rent	IAS19	Public Health		Service including Capitalisation
		£	£	£	£	£	£	£	
Adult Social Care									
Purchasing	All care types	44,440,750	48,753,871	4,313,121	0	0	0	4,313,121	This variation has been reported throughout 2017/18 and has resulted from pressures on care costs from both price and demand. The way in which residual care needs are met is continually being challenged in order to achieve a better quality of life for clients. In addition a working relationship with the market is being developed in order to challenge the way care is provided and at what cost. the anticipation is that better value for money for care purchased is expected in 2018/19.
Purchasing Income	Client contributions	-4,896,377	-5,941,282	-1,044,905	0	0	0	-1,044,905	The model for purchasing care in 2017/18 included a number of targets for reducing the number of people in placement care and increasing independence, and a consequential reduction in contributions from clients. These targets were not met in year and therefore income from clients remained higher than expected.
Purchasing Income	Health income	-726,000	-1,056,299	-330,299	0	0	0	-330,299	Negotiation of joint funding from the CCG to meet the cost of health need in year has resulted in an over achievement against the expected income to be generated.
Purchasing Income	BCF income	-1,618,554	-1,849,693	-231,139	0	0	0	-231,139	Distribution of income from BCF has evolved in year and the final distribution of the grant income was different than originally thought. This is not additional income.
Grant Income		-2,154,493	-4,761,221	-2,606,728	0	0	0	-2,606,728	Mainly application of lbcf grant funding to fund Social Care pressures (£2.519m) and other Government grants announced in year.
Purchasing Income	Contributions from reserves	0	-159,922	-159,922	0	0	0	-159,922	Utilisation of the BCF underspend from 2016/17 as agreed with the CCG
Purchasing Income	Rents	-264,830	-192,035	72,795	0	0	0	72,795	Resulting from the changing accommodations strategy for Adults with Learning Disability and de-commissioning some services in year in favour of supported accommodation
Community Support & Social Work	Employee/Operating expenditure	2,645,982	2,498,194	-147,788	0	0	0	-147,788	Final costs against budget based on the structure costs and operating costs of the various operational teams giving an underspend in the Social/front line Workers teams resulting from vacant posts. This has been forecast throughout the year
Service Improvement & Efficiency	Employee/Operating expenditure	2,158,623	2,070,883	-87,740	0	0	0	-87,740	Final costs against budget based on the structure costs and operating costs of the various operational teams giving an underspend in the Service improvement team resulting from vacant posts. This has been forecast throughout the year
Community Early Help	Employee/Operating expenditure	977,087	535,886	-441,201	0	0	0	-441,201	Final costs against budget based on the structure costs and operating costs of the various operational teams giving an underspend in the Early help teams and operating budgets resulting from vacant posts and non-salary underspends. This has been forecast throughout the year
Contributions to Reserves		0	300,000	300,000	0	0	0	300,000	Contribution to reserves
IAS 19		0	724,200	724,200	0	724,200	0	0	Service charges for IAS 19(employee benefits) adjustment
Variations under £50,000		3,458,320	3,425,379	-32,941	-17,786	0	0	-15,155	
Total Adult Social Care		44,020,508	44,347,961	327,453	-17,786	724,200	0	-378,961	
Business, Development & Employment									
Skills									
Post 16 Transport	Transport related	120,030	188,547	68,517	0	0	0	68,517	Ongoing pressure from lost contribution from TCAT & New College. Pressure built into 18/19 savings proposals.
National Careers Contract	Income	-183,490	-274,479	-90,989	0	0	0	-90,989	In year contract changes have resulted in the ability to generate one off higher levels of income.
Development Management									
Planning Determination	Supplies & Services	10,510	116,615	106,105	0	0	0	106,105	Planning appeal costs.
Development Management	Net impact on Income	1,036,508	1,558,886	522,378	0	213,300	0	309,078	Net Planning fee income shortfall, offset by one off vacancy management and other underspends across Service Area. Budget growth has been given in 18/19 and a restructure is underway to mitigate this ongoing pressure.
Inward Investment & Business Support									
II&BS Management	Employees	277,200	246,020	-31,180	0	20,900	0	-52,080	One off savings from vacancy management.
Regeneration & Investment									
PIP Management	Net PIP	-6,446,420	-7,323,707	-877,287	0	65,900	0	-943,187	Net position of PIP & Service Charge, including early delivery of income arising from £50m Growth Fund investments.

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					IAS19 £	Public Health £	Service including Capitalisation £	
Variations under £50,000	4,683,960	6,133,727	1,449,767	1,378,022	228,500	0	-156,755	
Contributions to Reserves	0	166,005	166,005	0	0	0	166,005	
Total Business, Development & Employment	-501,702	811,614	1,313,316	1,378,022	528,600	0	-593,306	
Cooperative Council Team								
Community Engagement	583,522	513,091	-70,431	0	0	0	-70,431	Under spend from vacant posts, staff not being at the top of grade, 2 members of staff not in the pension scheme and national insurance.
Organisational Delivery & Planning	536,875	445,820	-91,055	0	0	0	-91,055	Under spend from vacant posts, staff not being at the top of grade, 1 member of staff not in the pension scheme and national insurance.
IAS 19	0	168,300	168,300	0	168,300	0	0	
Variations under £50,000	243,563	234,942	-8,621	0	0	0	-8,621	
Total Cooperative Council Team	1,363,960	1,362,153	-1,807	0	168,300	0	-170,107	
Commercial Services								
Housing, NuPlace & Commercial Projects								
- Employees	938,070	894,904	-43,166	0	71,500	0	-114,666	Restructure savings delivered early and one off savings from vacancy management.
ICT								
ICT Corporate Staffing	23,770	120,946	97,176	0	202,500	0	-105,324	Over achievement on income target from project delivery and selling of services.
ICT Corporate Supply & Services	0	59,729	59,729	0	0	0	59,729	Pressure arising from increased costs associated with various Licenses.
ICT Photocopying & Print Holding account	-69,950	-142,674	-72,724	0	0	0	-72,724	Continued savings from reduced printing and usage of Multi Functional Devices across the organisation on ICT supplies and services.
ICT Corporate PC Replacement	0	62,173	62,173	0	0	0	62,173	Pressure arising from the cyclical nature of replacement costs associated with Corporate equipment.
BiT								
Schools Caretaking								
- Employees	379,627	346,256	-33,371	0	24,000	0	-57,371	One off underspends arising from vacancy management and effective use of FM staff to cover holidays and sickness.
Building Support Services								
- Income	-313,460	-376,860	-63,400	0	0	0	-63,400	Over achievement of income from increased Help Desk calls and phasing of Water testing.
Homelessness Properties								
- Premises	272,020	342,760	70,740	0	0	0	70,740	Increased R&M requirements across these properties.
Gypsy & Travellers Properties								
- Premises	107,900	180,279	72,379	0	0	0	72,379	One off R&M works to flooring and plumbing required at various units.
Admin Buildings								
- Premises	1,743,960	1,442,698	-301,262	0	0	0	-301,262	NNDR refunds of (£104k) and underspends of (£123k) associated with NNDR reviews across Admin Buildings.
Operational Properties								
- Premises related expenditure	3,284,640	3,233,942	-50,698	0	0	0	-50,698	NNDR refunds associated with NNDR reviews across Operational Properties.
Cleaning								
Primary Schools								
- Employees	928,943	914,973	-13,970	0	64,100	0	-78,070	Underspends on salaries including one off vacancy management.
- Supplies & Services	81,920	14,304	-67,616	0	0	0	-67,616	Release of contingency budget, held to support Commercial Operations restructure in 18/19.
Catering								
Catering Primary Schools								
- Supplies & Services	1,501,473	1,630,424	128,951	0	0	0	128,951	Pressure arising from inflation on food costs (running at 4.3% July 2016-October 2017). Mitigating steps have been taken throughout 2017/18 with food swaps and product switches resulting in reducing the pressure as we moved through the year. Revised menu options have also been implemented for Summer term. The Service area will continue to monitor and apply further mitigation throughout 18/19 to reduce the impact on 19/20 Pricing models for Schools.
Catering Management Account								

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						IAS19 £	Public Health £	Service including Capitalisation £	
- Supplies & Services		27,880	-24,471	-52,351	0	0	0	-52,351	Reduced one off spend on Supplies and Services across all schools including equipment, crockery and uniforms. Capitalisation of Catering upgrade costs using time limited Government flexibilities.
- Income		0	-162,980	-162,980	0	0	0	-162,980	
Leisure Services									
Ice Rink		46,400	202,591	156,191	0	20,400	0	135,791	There is a national downturn in skating identified from benchmarking exercises, there have been a number of initiatives and promotion activities undertaken which has improved the position towards the end of the year and continues into 18/19 to maximise income.
Commercial Operations - Net Snow Impact		0	81,000	81,000	0	0	0	81,000	A number of sites have been affected by the disruption of heavy snow including Catering due to School Closures, reduced usage at various Leisure sites and reduced ability to deliver service to our help @ Hand clients.
Commercial Services Variations under £50,000		-5,201,869	248,197	5,450,066	4,549,818	930,800	0	-30,552	
Contributions to Reserves		0	374,750	374,750	0	0	0	374,750	
Variations under £50,000									
Total Commercial Services		3,751,324	9,442,941	5,691,617	4,549,818	1,313,300	0	-171,501	
Corporate Items									
Purchase Rebates	Income	-359,500	-490,429	-130,929	0	0	0	-130,929	£203k rebate received from agency contract offset by shortfall on WME dividend of £75k
Staff Miscellaneous	Employees	936,050	867,128	-68,922	0	0	0	-68,922	Savings on pension costs from Shropshire
Variations under £50,000		3,026,970	3,021,837	-5,133	0	0	0	-5,133	
		0	0	0	0	0	0	0	
Total Corporate Items		3,603,520	3,398,536	-204,984	0	0	0	-204,984	
Council Wide Items									
IAS 19 Reversals		0	-8,117,000	-8,117,000	0	-8,117,000	0	0	
Asset Management Account and other Council Wide Items		-12,481,874	-18,316,901	-5,835,027	-7,234,568	0	0	1,399,541	
Variations under £50,000		0	0	0	0	0	0	0	
Total Council Wide Items		-12,481,874	-26,433,901	-13,952,027	-7,234,568	-8,117,000	0	1,399,541	
Customer & Neighbourhood Services									
Public Protection	Employees	382,749	268,068	-114,681	0	0	0	-114,681	Saving arising from Public Protection changes implemented in 2016/17. This saving is being taken as part of the 2018/19 budget strategy.
Public Realm	Employees	454,289	393,672	-60,617	0	0	0	-60,617	Under spend arising from vacant posts
Winter Maintenance	Supplies & Services/Third Party Payments	2,371,840	2,732,485	360,645	0	0	0	360,645	Costs of additional gritting due to snow and cold winter
Flood Barriers	Supplies & Services	97,000	0	-97,000	0	0	0	-97,000	Flood barriers have not been deployed in 2017/18
Highways & Engineering	Various	-205,390	-50,850	154,540	0	0	0	154,540	Income shortfall from Engineers fees (net of savings from vacant posts) due to a number of vacant posts within the service which has reduced the capacity to charge to various schemes. Following a review of engineering services a new more streamlined structure will be recruited to by the end of Feb 2018. Operational and staff Savings will be achieved which will reduce our operating costs and a revised income target has been agreed which will redress this in year budget challenge
New Roads & Streetworks Act	Income	-472,720	-615,289	-142,569	0	0	0	-142,569	Additional income received from road closures, FPN's and section 74.
Concessionary Travel	Supplies & Services	1,611,140	1,545,922	-65,218	0	0	0	-65,218	Under spend against concessionary travel due to reduced take up
Highways & Transportation Strategic Policy	Employees	1,092,100	1,199,400	107,300	0	0	0	107,300	Cost of agency staff used to cover vacant posts
Highways & Transportation Strategic Policy	Supplies & Services	5,250	70,498	65,248	0	0	0	65,248	Additional spend on consultancy, computer software and subscriptions

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						IAS19 £	Public Health £	Service including Capitalisation £	
Housing Benefit Subsidy	Various	-190,000	-697,997	-507,997	0	0	0	-507,997	Benefit arising from proactive recovery of overpaid housing benefit.
Recycling & Waste Management	Employees	307,860	233,638	-74,222	0	0	0	-74,222	Under spends from vacant posts and maternity leave
Waste	Various	11,038,400	11,193,471	155,071	0	0	0	155,071	Increased tonnages for waste transport, treatment and disposal offset by reductions in tonnages for sweeping, green waste and collection costs
Consultancy costs	Supplies & Services	150,000	208	-149,792	0	0	0	-149,792	One off saving from capitalisation of consultancy costs around Street lighting, Highways and Grounds & Cleansing contracts using time limited Government flexibilities.
IAS 19	Employees	0	763,100	763,100	0	763,100	0	0	
Asset Rentals	Capital Financing	2,614,508	2,476,468	-138,040	-139,925	0	0	1,885	Impact of revaluations
Contributions to Reserves		0	320,000	320,000	0	0	0	320,000	
Variations under £50,000		11,631,583	11,287,365	-344,218	0	0	0	-344,218	
Total Customer & Neighbourhood Services		30,888,609	31,120,159	231,550	-139,925	763,100	0	-391,625	
Education & Corporate Parenting									
Misc School Expenditure		9,419,858	13,259,454	3,839,596	1,460,903	2,409,700	0	-31,007	
Specialist Services		588,046	740,458	152,412	0	58,800	0	93,612	In 2017/18 there was an additional savings target on salaries of £100,000. An interim deletion of vacancies and the acceptance of specific voluntary redundancies (VRs) reduced salary costs in 2017/18 and the full year impact of VRs will produce further savings in 2018/19.
Joint/Community Use		125,557	54,329	-71,228	0	0	0	-71,228	Additional income of around £20,000 and a reduction in general expenditure of around £50,000 have resulted in the budget saving
Advisory management and school improvement traded advisory service		28,608	267,148	238,540	0	58,600	0	179,940	Following the transfer of School Improvement consultants/advisors to the Teaching School Alliance in 2016/17 there was a material reduction in income for this service. This coupled with the increased income target (part of savings) has resulted in it being difficult to generate the level of income required. Further reductions in staffing levels have made it even more difficult to achieve the income target but work is ongoing to identify further savings for the future.
School Transport		2,569,753	2,968,150	398,397	0	0	0	398,397	The current year budget includes a £300,000 savings target. Some efficiency savings have been achieved which will begin to impact in full in 2018/19. A Project Officer has been appointed to lead this work.
Insurance		100,420	48,448	-51,972	0	0	0	-51,972	Income greater than budget in the context of later conversion, to academies by maintained schools, than anticipated.
Variations under £50,000		72,813	187,555	114,742	0	182,000	0	-67,258	
Total Education & Corporate Parenting		12,905,055	17,525,542	4,620,487	1,460,903	2,709,100	0	450,484	
Finance & Human Resources									
Revenues	Supplies & Services	349,540	295,185	-54,355	0	0	0	-54,355	Underspend against printing due to new printing contract and also underspend on postage.
Bank Charges	Supplies & Services	64,250	4,339	-59,911	0	0	0	-59,911	Underspend on corporate budget for bank charges.
Business, Education & Care Finance	Employees	1,222,265	1,139,322	-82,943	0	0	0	-82,943	Restructure savings delivered early as well as savings from vacant posts.
Business, Education & Care Finance	Income	-1,364,825	-1,417,383	-52,558	0	0	0	-52,558	Additional income from schools and other fees
Human Resources	Income	-1,187,460	-1,287,707	-100,247	0	0	0	-100,247	Additional income from capital for backfill arrangements covering the implementation of Resourcelink plus additional income from external schools
Treasury		5,637,247	2,890,399	-2,746,848	0	0	0	-2,746,848	Benefit due to reduced borrowing costs associated with short-term borrowing at very low interest rates.
IAS19	Employees	0	460,200	460,200	0	460,200	0	0	
Contribution to Reserves		0	140,000	140,000	0	0	0	140,000	
Variations under £50,000		3,091,285	2,837,296	-253,989	0	0	0	-253,989	
Total Finance & Human Resources		7,812,302	5,061,651	-2,750,651	0	460,200	0	-3,210,851	
Governance, Procurement & Commissioning									
Legal Services	Employees	1,032,440	1,122,581	90,141	0	0	0	90,141	Continued use of agency locums to cover vacancies. Plans are in place to reduce the use of agency staff in 2018/19
Strategic Procurement	Employees	722,987	583,700	-139,287	0	0	0	-139,287	Vacant posts and a number of staff are not at the top of their payscale
Contribution to reserves		0	100,000	100,000	0	0	0	100,000	Contribution to reserves
Various	Employees	0	265,600	265,600	0	265,600	0	0	Service charges for IAS 19(employee benefits) adjustment
Variations under £50,000		1,507,028	1,398,389	-108,639	747	0	0	-109,386	
Total Governance, Procurement & Commissioning		3,262,455	3,470,270	207,815	747	265,600	0	-58,532	
Health & Wellbeing									

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Public Health Services	Employees	0	-121,833	-121,833	0	0	-121,833	0	Early restructure of the service area led to in year savings against the Public Health Grant
	Supplies & Services	0	-346,939	-346,939	0	0	-346,939	0	Impact of performance against contracts
Contribution to Reserve		0	372,266	372,266	0	0	372,266	0	To support retendering of large contracts for Substance misuse and 0-19 Children's Service
IAS19		0	491,100	491,100	0	491,100	0	0	Service charges for IAS 19 (employee benefits) adjustment
Variations under £50,000		1,265,531	1,229,014	-36,517	2,789	0	96,506	-135,812	
Total Health & Wellbeing		1,265,531	1,623,608	358,077	2,789	491,100	0	-135,812	
Children's Safeguarding and Early Help									
Children in Care Placements		11,680,722	14,159,117	2,478,395	0	0	0	2,478,395	The number of looked after children at the end of 2017/18 was lower than at the end of 2016/17, at 364 compared to 381. However, compared to the budgeted plans, the pattern of placements was significantly different, with more children in higher cost residential and external foster care placements and fewer in lower cost internal foster placements. The Service is developing strategies to attract and support more internal foster carers, with a particular aim of enabling higher need or more difficult to place children to reside in internal foster placements rather than external or residential placements. The Service has also developed a 4 year placement model with a target of reducing the total number of placements.
Staffing - salaries		7,843,860	8,527,125	683,265	0	563,800	0	119,465	A significant overspend on agency staff offset was partly offset by savings on vacant establishment posts during the year. The Service has a number of strategies in place to attract and retain staff, with the aim of reducing the costs of agency workers and ensuring a stable, high quality workforce.
Foster Carer Expenses		7,382	72,678	65,296	0	0	0	65,296	Budget realignment required
Legal		243,193	361,533	118,340	0	0	0	118,340	An increase volume in activity (numbers of children on CIN and CP Plans) and complexity has led to an increase in court fees and use of barristers in court proceedings.
Assessments		515,758	200,993	-314,765	0	0	0	-314,765	The variation reflects the creation of an in house service offering mother and baby assessments which has reduced the requirement for external assessments to be undertaken.
Variations under £50K		4,176,549	4,470,493	293,944	0	72,300	0	221,644	
Contribution to reserves		0	500,000	500,000	0	0	0	500,000	To support the cost improvement plan for Children's Safeguarding & Early Help.
Independent Review		0	0	0	0	0	0	0	
Independent Review Staffing		488,364	659,332	170,968	0	52,100	0	118,868	An overspend of £132k on agency staff has led to the budget variation. The service experienced difficulties in recruiting to key posts and therefore employed two agency workers for most of the year.
Independent Review Under £50k		347,986	361,180	13,194	0	5,300	0	7,894	
Total Safeguarding and Early Help		25,303,814	29,312,451	4,008,637	0	693,500	0	3,315,137	
Total		121,193,502	121,042,985	-150,517	0	0	0	-150,517	