

CITY OF
WOLVERHAMPTON
C O U N C I L

Cabinet Meeting

Wednesday, 20 March 2024

Dear Councillor

CABINET - WEDNESDAY, 20TH MARCH, 2024

Enclosed, for consideration at the meeting of the Cabinet on Wednesday, 20th March, 2024, is a replacement Appendix 2 for agenda item 9 (Performance and Budget Monitoring 2023-2024). Two pages of the published appendix seemed to have overlapped.

If you have any queries about this meeting, please contact the democratic support team:

Tel 01902 550320

Email democratic.services@wolverhampton.gov.uk

Address Democratic Support, Civic Centre, 1st floor, St Peter's Square,
Wolverhampton WV1 1RL

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General Fund Revenue Budget Monitoring

Quarter Three 2023-2024 Budget Performance

Summary

On 1 March 2023, the Council approved the net budget requirement for 2023-2024 of £306.4 million for General Fund services.

In November 2023, it was reported to Cabinet that the overall the General Fund was projecting an overspend of £1.0 million, and work continued to identify ways to reduce this pressure in order to bring the outturn back within budget. The Council immediately took positive action in reviewing all projected expenditure in order to reduce bring the outturn back within budget for 2023-2024

As a result, the Council is now projecting that the General Fund, overall, is within budget for 2023-2024. Due to the favourable forecast outturn position, and in line with the Budget Strategy approved by Full Council in March 2023, it is proposed that reduce the level of capital receipts flexibility utilisation in 2023-2024.

The tables below provide an analysis by directorate and service.

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Commissioning and Transformation					
This area is currently projecting an overspend of £481,000 (10.11%) mainly due to staffing and agency costs across commissioning and quality assurance. The overspend is one-off as a result of the service transitioning to a new structure and once all positions are filled, this overspend will not occur in future years.					
Further detail can be found below.					
Commissioning and Transformation	2,480	2,983	503	20.28%	The forecast overspend relates to staffing and agency costs.
Community Financial Support	2,279	2,257	(22)	(0.97%)	
Total Commissioning and Transformation	4,759	5,240	481	10.11%	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Adult Social Care					
The directorate is currently showing underspend of £203,000 (0.22%). The 2023-2024 budget setting process recognised the uncertainty around the cost of Adult Social Care over the medium term due to increase in demand for services, the impact of the fee uplift required to sustain the provider market, the pandemic and the increasing cost of living. The 2023-2024 Budget approved by Full Council on 1 March 2023, incorporated significant growth for Adult Social Care to support these projected cost pressures. This growth is currently projected to be sufficient to address the inflationary and demand pressures across the Directorate.					
Adults Social Care includes £300,000 of the £6.2 million saving target for 2023-2024 (inclusive of the £1.5 million target for 2022-2023). This saving target is forecast to be fully delivered in Adults Safeguarding service and Older People Care Purchasing.					
Further detail can be found below.					
Adults Assessment and Care Management	5,776	5,773	(3)	(0.05%)	
Adults Safeguarding	954	972	18	1.89%	This service includes a saving target totalling £200,000 which has been delivered in full.
Carer Support	885	831	(54)	(6.10%)	
Community Support	146	121	(25)	(17.12%)	
Director of Adults services and Additional Monies	(8,302)	(8,050)	252	3.04%	The forecast overspend relates to additional one off staffing costs.
Independent Living Service	2,112	2,046	(66)	(3.13%)	
Learning Disabilities Care Purchasing	33,465	33,444	(21)	(0.06%)	
Learning Disability Provider	5,319	5,228	(91)	(1.71%)	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Mental Health Assessment & Care Management	8,592	8,232	(360)	(4.19%)	This budget was allocated considerable growth for 2023-2024 (net uplift £900,000) to cover fee uplifts and increased demand, and to date is showing an underspend against this growth.
Page 6 Older People Care Purchasing	32,968	32,435	(533)	(1.62%)	This budget was allocated significant growth in 2023-2024 to cover the fee uplifts and increased demand, and to date is showing a small underspend against this growth. This service includes a saving target totalling £100,000 which has been met.
Older People Provider Services	3,882	4,038	156	4.02%	The forecast overspend is due to increased warehouse rent and increases to cost of equipment
Physical Disabilities Care Purchasing	6,583	7,107	524	7.96%	The forecast overspend is a result of increased demand for care packages.
Total Adult Social Care	92,380	92,177	(203)	(0.22%)	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Children's Services and Education					
<p>There is currently an overspend of £1.3 million (2.30%) across Children's Services and Education mainly due to forecast pressures relating to complex high-cost residential placements and inflation.</p> <p>The MTFS has not included any growth for children and young people in care for many years, the last significant growth was in 2017-2018. The increasing cost of residential placements is a national trend resulting from inflation and increasing demand in a provider led market. The 2024-2025 budget and MTFS approved by Full Council on 28 February 2024, incorporated growth to support these projected cost pressures going forward.</p> <p>Children's Services and Education includes £100,000 of the efficiency target for 2023-2024 (inclusive of the £1.5 million target for 2022-2023). This saving target has been forecast to be delivered in full within Specialist Support service.</p> <p>Further detail can be found below.</p>					
Children & Young People In Care	33,296	34,887	1,591	4.78%	The current forecast overspend is mainly related to higher placement costs due to inflation, complexity of young people leading to higher weekly costs.
Director of Children's Services	548	557	9	1.64%	
Head of Children's Improvement	1,453	1,494	41	2.82%	
Regional Adoption Agency Consortium	-	-	-	-	
Safeguarding	344	304	(40)	(11.63%)	
Specialist Support	4,075	3,529	(546)	(13.40%)	The forecast underspend mainly relates to the closure of a family home. Two new

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
					homes will be opening but are not yet operational. This service includes a saving target totalling £100,000 which has been delivered in full.
Strengthening Families	10,467	10,301	(166)	(1.59%)	The forecast underspend is made up of an underspend on staffing mainly. This is offset by an overspend due to increased demand for Section 17 and No Recourse to Public funds payments.
Youth Offending	1,288	1,122	(166)	(12.89%)	The forecast underspend is due to in year staffing vacancies.
Adult Education	(121)	335	456	376.86%	The forecast overspend includes anticipated staffing and discretionary spend activity above the grant available to deliver the service as there have been no increases to the value of the grant to mitigate against inflationary costs and demand pressures for discretionary support activity. The service continues to review activity and seek further sources of funding to mitigate against overspend and pressures going forward.
Central Education	(855)	(855)	-	-	
Director of Education	137	137	-	-	
Early Years	251	251	-	-	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Educational Excellence	686	803	117	17.06%	The forecast overspend mainly relates to the Music service where there has seen reduced income and increased costs. The approved budget for 2024-2025 includes adjustments to rectify these projected pressures.
Inclusion Support	1,046	988	(58)	(5.54%)	
School Business and Support Services	807	793	(14)	(1.73%)	
Schools	-	-	-	-	
Skills	900	802	(98)	(10.89%)	The forecast underspend is projected as a result of additional income and staff working on grant funded activity.
Special Educational Needs	286	416	130	45.45%	The forecast overspend is due to realignment of grant.
Total Children's and Education	54,608	55,864	1,256	2.30%	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Public Health and Wellbeing					
Overall, the directorate is forecasting an overspend of £112,000 (1.70%) mainly due to overspend within Homelessness and New Communities services due to continuing high numbers of referrals for bed and breakfast accommodation which is partly offset by one off savings within in other services.					
Further Analysis is provided below.					
Community Safety & Community Cohesion	825	748	(77)	(9.33%)	The forecast underspend as a result of additional one off grant income.
Health Protection and Healthcare Public Health	-	-	-	-	
Healthy Life Expectancy	-	-	-	-	
Homelessness and New Communities	2,592	2,865	273	10.53%	The forecast overspend is due to continuing high numbers of referrals for bed and breakfast accommodation. The 2024-2025 budget approved by Full Council on 28 February 2024, incorporates growth to support these projected cost pressures going forward.
Leisure Services	1,303	1,280	(23)	(1.77%)	The underspend is due to increased income from positive membership numbers. The 2024-2025 budget approved by Full Council on 28 February 2024, incorporates a savings target in recognition of increased membership.

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Libraries	1,685	1,624	(61)	(3.62%)	
Public Health Business Management	-	-	-	-	
Starting and Developing Well	-	-	-	-	
System Leadership	-	-	-	-	
Ward Funds	200	200	-	-	
West Midlands Strategic Migration Partnership	-	-	-	-	
Total Public Health & Wellbeing	6,605	6,717	112	1.70%	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
City Development					
Overall, the directorate is forecasting an overspend of £46,000 (2.13%).					
Further analysis is detailed below.					
City Development	523	523	-	-	The forecast breakeven position is based on utilising grant funding and regeneration reserve to support additional staffing costs.
City Planning	962	1,074	112	11.64%	The forecast overspend is due to anticipated underachievement of income. Planning application fee income is unpredictable and the rates are set by the government. A national 35% fee rise for major applications and a 25% fee rise for all other applications was laid before parliament in July 2023 and is expected to come into force very soon which should mitigate the risks to some extent, particularly for the next financial year.
Director Regeneration	677	605	(72)	(10.64%)	
Wolverhampton Events Management	-	6	6	-	
Total City Development	2,162	2,208	46	2.13%	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
City Assets					
Overall, the directorate is reporting an underspend of £354,000 (2.39%). The 2023-2024 budget incorporated significant growth for projected inflationary pressures from rising utility costs. Current forecasts project that there are in-year savings against this growth. This is being offset in part, from cost pressures within Estates and Valuations due to additional temporary staff and a reduction in income .					
Project and Works Team – Maintenance Programme is projecting an overspend. The 2023-2024 budget incorporates budget contingency, held corporately in Corporate Budgets to support these pressures. However, due to the overall underspend reported against this directorate it not proposed to action the virement in 2023-2024.					
City Assets includes £50,000 of the £6.2 million saving target for 2023-2024 (inclusive of the £1.5 million target from 2022-2023). This saving target has been forecast to be delivered in full within Estates and Valuations and Facilities Management.					
Further detail is shown below.					
Catering	119	26	(93)	(78.15%)	The forecast underspend is due to one off staffing vacancies.
Cleaning	1,935	1,547	(388)	(20.05%)	The forecast underspend is due to staffing vacancies along with increased external income.
Corporate Asset Management	13,069	12,402	(667)	(5.10%)	The 2023-2024 budget incorporated significant growth to support the rising costs of utilities. Current forecasts indicate that there are in-year savings against this growth. The 2024-2025 budget approved by Full Council in February 2024 has been updated to reflect this.

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Estates and Valuations	(5,046)	(4,600)	446	8.84%	The forecast overspend is from additional interim staffing costs and reduction in rental income. This service includes a saving target totalling £25,000 which has been delivered in full.
Facilities Management	1,569	1,357	(212)	(13.51%)	The forecast underspend is mainly as a result of staff vacancies and increased income. This service includes a saving target totalling £25,000 which is projected to be delivered in full.
Project and Works Team – Capital Programmes	223	180	(43)	(19.28%)	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Project and Works Team – Maintenance Programme	2,960	3,563	603	20.37%	The projected overspend is due additional repairs and maintenance budgets. The 2023-2024 budget incorporates budget contingency, held corporately in Corporate Budgets to support these pressures. However, due to the overall underspend reported against this directorate it not proposed to action the virement in 2023-2024.
Total City Assets	14,829	14,475	(354)	(2.39%)	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Resident Services					
Overall, the directorate is forecasting an overspend of £1.7 million (4.75%).					
The 2023-2024 budget built in significant growth to support inflation, demand pressures and loss of income post the pandemic (parking services and markets). The Resident directorate is currently forecasting an overspend of £1.7 million. Cost pressures are currently projected across a number of services including Environmental Services, Fleet Services, Highways Maintenance, Operation & Maintenance of Existing Network, Parking, Transportation, Travel Unit and Waste. These pressures are in part being offset by underspends within Street Lighting as a result of the growth provided for rising energy costs, not being required in full.					
Resident Services includes £1.4 million of the £6.2 million saving target for 2023-2024 (inclusive of the £1.5 million target from 2022-2023). This saving target has been forecast to be delivered in full across Bereavement Services, Operation & Maintenance of Existing Network and Waste Service.					
Further detail is shown below.					
Bereavement Services	(2,050)	(1,832)	218	10.63%	There has been a reduction in the level of income generated at the crematorium. The Service continue to look at options of service provision to mitigate. This service includes a saving target totalling £100,000 on cemeteries which has been forecast to be fully delivered through increased income.
Black Country Transport	-	-	-	-	
Coroners Service	448	454	6	1.34%	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Director Resident Services	212	202	(10)	(4.72%)	
Environmental Services	7,299	7,402	103	1.41%	The forecast overspend is as a result of pressures on the service including additional works, insurance, fuel, security, reduced income and additional recharges which are partly offset from vacancies currently being recruited to.
Street Services	2,326	2,593	267	11.48%	The forecast overspend is mainly due to additional costs of hire vehicles, agency staff, tyres and spare parts, which are partially offset by additional income and vacancies (being recruited to following a restructure). The service continue to look at progressing the vehicle replacement programme to mitigate vehicle hire costs.
Highways Maintenance	1,688	2,251	563	33.35%	The forecast overspend is due to several factors including additional costs of winter maintenance, agency, waste and fuel which are partially offset by savings on repairs and maintenance and recharges to capital for pothole works.
Housing	(377)	(377)	-	-	
Landscaping	63	64	1	1.59%	
Licensing	-	-	-	-	
Markets	(109)	(361)	(252)	(231.19%)	The projected underspend is mainly due to increased income.

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Operation & Maintenance of Existing Network Page 18	676	676	-	-	<p>The forecast breakeven position is after the use of £148,000 from Highways Management reserves to fund additional costs incurred of traffic signal management, systems, and agency costs which are partially offset by additional income and staffing vacancies whilst a restructure is being implemented.</p> <p>This service includes a saving target totalling £250,000 which has been fully met across the service.</p>
Parking Services	(1,592)	(1,073)	519	32.60%	<p>The majority of the forecast overspend is as a result of reduced income expected from enforcement and parking services. The projection includes a £410,000 use of the Highways Management reserve within Parking Services.</p> <p>This service includes a saving target totalling £60,000 which has been forecast to be fully delivered within the Civic Centre Short Stay car park.</p>
Private Sector Housing	597	582	(15)	(2.51%)	
Public Protection	2,028	1,928	(100)	(4.93%)	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Street Lighting	5,160	3,936	(1,224)	(23.72%)	The 2023-2024 budget incorporated significant growth to support rising costs of energy. This growth is not required in full due to reduced costs along with efficiencies following the LED replacement programme. In addition, there are one-off savings due to staffing vacancies, which is partly offset by overspends on supplies and services. The 2024-2025 budget has been adjusted to reflect the reduced growth requirement.
Transportation	813	1,083	270	33.21%	The forecast overspend is due mainly to additional expenditure on bridges and subways. The 2024-2025 budget incorporates growth and rebasing for this service to address the projected cost pressures.
Travel Unit	6,631	7,365	734	11.07%	The forecast overspend is due mainly to the additional costs incurred in home to school transport and vehicle hire, partly offset by grant income and payments from other local authorities. The 2024-2025 budget incorporates growth for this service to support projected cost pressures.
Waste Services	11,225	11,808	583	5.19%	The forecast overspend is as a result of increasing costs for waste disposal, utilities and security. These are partially offset by

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Page 20					<p>additional income, capitalisation of enhancement costs and an approved contribution from reserves for one off costs in relation to the energy from waste plant. The 2024-2025 budget incorporates growth subject to business case to support cost pressures.</p> <p>This service includes a saving target totalling £1.0 million for energy income within Waste Services which has been forecast to be delivered in full.</p>
Total Resident Services	35,038	36,701	1,663	4.75%	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Finance					
Overall, the directorate is forecasting an overspend of £1.3 million (7.41%). This is mainly as a result of forecast pressures within Housing Benefit Payments & Subsidy due to an increase in temporary and supported accommodation. The position below is after a virement of £1.2 million from corporate provision for growth to support in-year pressures. In addition, there are cost pressures within Procurement due to the continued reliance on agency staff as the services are experiencing difficulties in recruiting to some positions. This is offset in part by underspends mainly across Audit Services and The Hub due to in-year staff vacancies.					
Finance directorate includes £50,000 of the £6.2 million saving target for 2023-2024 (inclusive of the £1.5 million target from 2022-2023). This saving target has been forecast to be delivered in full within Central Corporate Budgets.					
Further analysis can be found below.					
Audit Services	1,827	1,675	(152)	(8.32%)	The forecast underspend is as a result of in-year savings against staffing due to unfilled vacancies within internal audit services and insurance.
Central Corporate Budgets	3,356	3,295	(61)	(1.82%)	This service includes a saving target totalling £50,000 which has been forecast to be delivered in full.
Commercial Services	525	518	(7)	(1.33%)	
Council Tax Rebate and Discretionary Reductions Schemes	500	500	-	-	
Director of Finance	171	237	66	38.60%	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Housing Benefit Payments & Subsidy	1,948	3,536	1,588	81.52%	The forecast overspend is as a result of increased demand for temporary, supported and exempt accommodation where full subsidy grant is not received for this type of accommodation. The 2024-2025 budget incorporates growth to support cost pressures.
Procurement Services	960	1,177	217	22.60%	The forecast overspend is as a result of pressures on staffing budgets due to the use of agency staff. The service is actively recruiting to vacancies as well as developing substantive staff for career progression.
Revenues & Benefits	3,362	3,368	6	0.18%	
Strategic Finance	2,845	2,866	21	0.74%	
The Hub	2,156	1,786	(370)	(17.16%)	The forecast underspend is as a result of in-year savings against staffing due to unfilled vacancies. The service is actively recruiting to vacancies.
Total Finance	17,650	18,958	1,308	7.41%	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Governance					
Overall, the directorate is forecasting an overspend of £569,000 (3.57%). This is mainly as a result of projected costs of interim staffing, one-off overspends on elections, inflationary increases in electoral registration costs and the net directorate anticipated delivery against savings targets.					
Governance directorate includes £1.1 million of the £6.2 million saving target for 2023-2024 (inclusive of the £1.5 million target from 2022-2023). This saving target has been forecast to be delivered in full.					
Further detail is shown below.					
Business Continuity & Emergency Planning	10	(24)	(34)	(340.00%)	
Chief Operating Officer	187	186	(1)	(0.53%)	
Deputy Director of People and Change	139	139	-	-	
Equalities	290	274	(16)	(5.52%)	
Governance Services	3,255	3,865	610	18.74%	The forecast one-off overspends are from additional costs of local elections and electoral registration activity. A savings target totalling £393,000 for the Directorate is also against this service. The challenges in delivering this savings target on a recurrent basis has been reviewed, and as such it has been considered prudent to build this budget

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
					back in for 2024-2025. This was approved by Full Council on 28 February 2024.
Green Cities and Circular Economy	255	228	(27)	(10.59%)	
Health and Safety	451	423	(28)	(6.21%)	This service includes a saving target totalling £40,000 which has been delivered in full.
People Services	2,480	2,466	(14)	(0.56%)	This service includes a one-off saving target totalling £1.0 million which has been delivered in full.
Legal Services	2,085	2,462	377	18.08%	The forecast overspend is as a result of reduced income along with pressures on staffing budgets due to the use of agency staff.
Organisational Development	1,282	1,100	(182)	(14.20%)	The forecast underspend is as a result of one-off staff vacancy savings along with additional income from other organisations.
Projects and Change	649	568	(81)	(12.48%)	
Support Services	4,853	4,818	(35)	(0.72%)	This service includes a saving target totalling £60,000 which has been delivered in full.
Total Governance	15,936	16,505	569	3.57%	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Strategy					
Overall, the directorate is forecasting an underspend of £548,000 (4.2%). This is mainly as a result of forecast underspends due to staff vacancies within Digital and IT and Enterprise. This is offset in part by projected overspends on staffing within Data and Analytics.					
Strategy directorate includes £250,000 of the £6.2 million saving target for 2023-2024 (inclusive of the £1.5 million target from 2022-2023). This saving target has been forecast to be delivered in full. In addition, Digital and IT service included an additional savings target which is also projected to be delivered in full.					
Further detail is shown below.					
Archives Services	95	111	16	16.84%	
Customer Services	2,509	2,437	(72)	(2.87%)	
Data and Analytics	1,113	1,342	229	20.58%	The forecast overspend is due to additional staffing costs.
Digital and IT	8,037	7,599	(438)	(5.45%)	The forecast underspend is due to staffing vacancies and additional income earned from Wolverhampton Homes and West Midlands Pension Fund. This service includes a saving target totalling £150,000 for ICT Review which is projected to be delivered in full.
Enterprise	561	325	(236)	(42.07%)	The forecast underspend is as a result of staffing vacancies and attracting additional external funding.

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
External Funding and Digital Projects	293	285	(8)	(2.73%)	
Policy and Strategy	185	191	6	3.24%	This service includes a saving target totalling £250,000 which has been projected to be delivered in full.
Register Office	10	(39)	(49)	(490.00%)	
Wolverhampton Pound	85	85	-	-	
Strategy	172	176	4	2.33%	
Total Strategy	13,060	12,512	(548)	(4.20%)	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Communications and Visitor Experience					
Overall, the directorate is currently projecting an underspend of £160,000 (-6.19%), mainly as a result of staffing vacancies within Communications and the Arts and Culture Service.					
Further detail is shown below.					
Arts and Culture	921	860	(61)	(6.62%)	The underspend is forecast as a result of staffing vacancies.
City Events	796	796	-	-	
Communications	701	602	(99)	(14.12%)	The underspend is forecast as a result of staffing vacancies whilst the service is implementing a restructure.
Director of Communications and Visitor Experience	167	167	-	-	
Total Communications and Visitor Experience	2,585	2,425	(160)	(6.19%)	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
Corporate Budgets					
Overall, an underspend of £4.2 million (-9.07%) is projected for the year. This is as a result of projected underspends within Treasury Management from the rephasing of the capital programme along with anticipated budget efficiencies against corporate contingencies.					
On 1 November 2023-2024 pay award was confirmed. Pay Award budget has been calculated and passed out to services in line with the delegated authority to the Director of Finance. The total growth is projected to be sufficient to support the pay award in year due to vacancies held across services. There may be further calls on this budget as we are waiting on confirmation from some services if they need pay award. In line with the approved Budget Strategy, it is currently projected that the overall underspend will be used to reduce the use of capital receipts flexibility.					
Corporate Budgets includes £2.9 million of the £6.2 million saving target for 2023-2024 (inclusive of the £1.5 million target from 2022-2023). This saving target has been forecast to be delivered in full. In addition to this Corporate Budgets also include an additional saving target totalling £1.0 million for reduction in corporate contingencies and bad debt provision which are projected to be delivered in full					
Further detail is shown below.					
Adjustment to Capital Receipts Flexibility	(2,000)	(1,924)	76	3.80%	In line with the Budget Strategy approved by Full Council in March 2023, any overall efficiencies will be used to reduce the use of capital receipts flexibility.
Birmingham Airport - Rent	(69)	(69)	-	-	
Central Provision for Pay Award costs	535	-	(535)	(100.00%)	On 1 November 2023-2024 pay award was confirmed. Pay Award budget has been calculated and passed out to services in line with the delegated authority to the Director of Finance .

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
					The total growth is projected to be sufficient to support the pay award in year due to vacancies held across services. There may be further minor calls on this budget as we are waiting on confirmation from some services if budget is still required to support any pay awards.
Page 29 Corporate Adjustments	1,801	648	(1,153)	(64.02%)	The underspend totalling £1.2 million against Corporate Adjustments is projected as a result of anticipated budget efficiencies against corporate contingencies. This service includes a saving target totalling £715,000 which has been fully delivered.
Corporate Budgets	1,762	847	(915)	(51.93%)	The underspend totalling £915,000 against Corporate Budgets is projected as a result of anticipated budget efficiencies against corporate contingencies and against the provision for auto enrolment. Corporate Budgets includes a saving target totalling £1.7 million which has been delivered in full.
Environment Agency Levy	80	80	-	-	

General Fund Revenue Budget Monitoring

Directorate/Service	Net Controllable Revised Budget 2023-2024 £000	Net Controllable Forecast 2023-2024 £000	Variance 2023-2024 £000	Variance 2023-2024 %	Reason for Variance
West Midlands Transport Levy	10,780	10,780	-	-	
Apprenticeship Levy	540	540	-	-	
Treasury Management	38,765	37,122	(1,643)	(4.24%)	An underspend is projected against Treasury Management budgets as a result of rephasing of the capital programme. This service includes a saving target totalling £1.5 million which has been delivered in full.
Use of Future Years Budget Strategy Reserve	(5,800)	(5,800)	-	-	
Chief Executive	199	199	-	-	
Deputy Chief Executive	209	209	-	-	
Total Corporate Budgets	46,802	42,632	(4,170)	(8.91%)	