



Cabinet (Resources) Panel

11 March 2014

Report title	Revenue Budget Monitoring 2013/14 Quarter Three	
Decision designation	AMBER	
Cabinet member with lead responsibility	Councillor Roger Lawrence Leader of the Council Councillor Andrew Johnson Resources	
Key decision	Yes	
In forward plan	Yes	
Wards affected	All	
Accountable director	Simon Warren, Chief Executive Sarah Norman, Community Keith Ireland, Delivery Tim Johnson, Education and Enterprise	
Originating service	Strategic Finance	
Accountable employee(s)	Mark Taylor Tel Email	Assistant Director Finance 01902 556609 mark.taylor@wolverhampton.gov.uk
Report to be/has been considered by	Confident Capable Council Scrutiny Panel	6 March

Recommendation(s) for action or decision:

The Cabinet (Resources) Panel is recommended to:

1. Approve the use of £926,000 from the Efficiency Reserve to fund: the cost of Price waterhouse Cooper (PwC) as strategic advisor to the Future Spaces programme; the net costs of the Future Spaces decant strategy, and the net costs of the Future Spaces Information Communication Technology (ICT) moves and decommissioning (paragraph 7.5.3).

2. Approve the transfer of additional funds totalling £1.0 million to the Efficiency Reserve to continue to invest in new developments (paragraph 7.5.4).
3. Approve the use of £1.0 million from the Single Status Reserve to fund the 2013/14 costs of the single status team, professional HR consultants and legal advice and legal cost relating to equal pay claims (paragraph 7.5.6).
4. Approve the transfer of £50,000 from the Grand Theatre General Fund account to the Regeneration Reserve to fund Grand Theatre works deferring until 2014/15 (paragraph 7.5.8).
5. Approve the use of £40,000 from the Economic Development Reserve to match fund Black Country wide European Regional Development Fund and Regional Growth Fund business support programmes (paragraph 7.5.9).
6. Approve the use of £250,000 from the Jennie Lee Centre Reserve to fund the refurbishment and running costs of the Parkfields office site (paragraph 7.5.10).
7. Approve the use of £82,000 from the Corporate Advertising Reserve to fund the costs of projects that have been undertaken in partnership with Marketing Birmingham and include: Branding and Style Guide; promotion and marketing at trade shows; advertising for the Wolverhampton Festival and Popular Art; Wolverhampton City Festival and Arts Partnership and Business Support Programme, and Wolverhampton Cultural Programme (paragraph 7.5.11).
8. Approve the establishment of a new specific Licensing Reserve to account for any in year surpluses or deficits that the service makes through its licensing responsibilities, which will be taken into account when setting future fees and charges to licensed traders over a three year cycle (paragraphs 7.5.12 to 7.5.14).
9. Approve the transfer of £34,000 from Corporate Budgets to the Building Resilience Reserve to fund the on-going costs of the Community Safety Service (paragraph 7.5.15).
10. Approve the establishment of expenditure headings within the 2013/14 approved budget for grant funding streams obtained within the year (paragraphs 5.0 to 5.2).
11. Approve the write off of ten council tax and business rates debts that individually exceed £5,000, amounting to a total of £108,205 (paragraph 9.6).
12. Approve the write off of 21 Assessment and Billing Menu (ABMN) system debts that individually exceed £5,000, amounting to a total of £207,866 (paragraph 9.11).
13. Approve the write off of three sundry debts that individually exceed £5,000, amounting to a total of £29,887 (paragraph 9.9)
14. Approve virements totalling £5.1 million listed in Appendix I.

Recommendations for noting:

The Cabinet (Resources) Panel is asked to note:

1. The projected outturn for the General Fund which is a net over spend of £7.7 million (3.00%) (paragraph 3.2) in the event that the action being taken to address this does not deliver savings in the appropriate timescale.
2. The action being taken to reduce this projected over spend (paragraph 3.3).
3. The write off of council tax and business rates debts totalling £25,627 that do not individually exceed £5,000 and which have been approved by the Assistant Director Finance for write off in accordance with the delegated authority contained within the constitution (paragraph 9.7).
4. The write off of Assessment and Billing Menu (ABMN) system debts totalling £253,624 that do not individually exceed £5,000 and which have been approved by the Assistant Director Finance for write off in accordance with the delegated authority contained within the constitution (paragraph 9.11).
5. The write off of Sundry Debts totalling £393,141 do not individually exceed £5,000 and which have been approved by the Assistant Director Finance for write off in accordance with the delegated authority contained within the constitution (paragraph 9.9).
6. The payment of Municipal Mutual Insurance Scheme of Arrangement Levy Notice amounting to £307,000 which has been funded from the Insurance Provision.

1.0 Purpose

- 1.1 The purpose of this report is to provide councillors with an update on the projected outturn position for revenue budgets and revenue income, compared with the council's approved revenue budgets for 2013/14 and related targets, as at the end of quarter three of 2013/14. Information from beyond the end of the third quarter has also been reflected, where available.

2.0 Summary

- 2.1 Overall a net over spend of £7.7 million (3.00%) is projected against the General Fund net budget requirement of £255.6 million, this is analysed in Table 1 below:

Table 1 – 2013/14 General Fund Revenue Budget Projected Outturn

	Budget 2013/14 £000	Projected Outturn £000	Projected Variation Over/(Under)	
			£000	%
Community	157,578	163,732	6,154	3.91%
Delivery	39,627	38,139	(1,488)	-3.76%
Education and Enterprise	25,157	24,821	(336)	-1.34%
Office of the Chief Executive	1,615	1,744	129	7.99%
Corporate Budgets (including redundancy costs)	31,653	34,873	3,220	10.17%
Net Budget Requirement	255,630	263,309	7,679	3.00%
Government Grant (General)	(178,406)	(178,406)	-	0.00%
Council Tax	(73,297)	(73,297)	-	0.00%
Collection Fund Surplus	(211)	(211)	-	0.00%
Total Resources	(251,914)	(251,914)	-	0.00%
(Surplus) / Deficit	3,716	11,395	7,679	3.00%
Use of General Balances	(3,716)	(3,716)	-	0.00%
Net Budget (Surplus) / Deficit	-	7,679	7,679	3.00%

- 2.2 In respect of council tax, the amount collected by the end of the third quarter of 2013/14 is below target by 1.56%. For business rates, the amount collected by the end of the third quarter is below target by 2.19%.
- 2.3 With regard to schools, for 2013/14 the latest budget plans approved and submitted by governing bodies forecast the use of £5.4 million of reserves in the year, with balances of £12.1 million projected to be held at the end of March 2014.
- 2.4 An update on the General Fund budget risks is provided at section 10. Overall the risk for 2013/14 is currently assessed as Red.

2.5 It is important to note the following significant points relating to the projected outturn:

- 1 Some of the service changes required to deliver savings proposals still await full implementation;
- 2 The projected outturn assumes redundancy costs of £3.8 million of which £1.3 million will be capitalised with the balance of £2.5 million charged to the General Fund. The final figure is subject to change dependent upon the actual redundancies approved by year end and due to consideration as to whether a provision is required under the Council's accounting policies.
- 3 It is anticipated that of the £36.9 million currently held in specific reserves, £13.7 million is anticipated to be drawn down during 2013/14 (Appendix E).

3.0 Revenue Budget Monitoring – General Fund Summary

3.1 A summary of the council's projected outturn against General Fund revenue budgets for 2013/14 as at the end of quarter three is provided in the table below, whilst section 4 provides a detailed explanation of the projected outturn for each directorate.

Table 2 – 2013/14 General Fund Revenue Budget Projected Outturn

	Budget 2013/14 £000	Projected Outturn £000	Projected Variation Over/(Under)	
			£000	%
Community	157,578	163,732	6,154	3.91%
Delivery	39,627	38,139	(1,488)	-3.76%
Education and Enterprise	25,157	24,821	(336)	-1.34%
Office of the Chief Executive	1,615	1,744	129	7.99%
Corporate Budgets (including redundancy costs)	31,653	34,873	3,220	10.17%
Net Budget Requirement	255,630	263,309	7,679	3.00%
Government Grant (General)	(178,406)	(178,406)	-	0.00%
Council Tax	(73,297)	(73,297)	-	0.00%
Collection Fund Surplus	(211)	(211)	-	0.00%
Total Resources	(251,914)	(251,914)	-	0.00%
(Surplus) / Deficit	3,716	11,395	7,679	3.00%
Use of General Balances	(3,716)	(3,716)	-	0.00%
Net Budget (Surplus) / Deficit	-	7,679	7,679	3.00%

3.2 Overall a net over spend of £7.7 million (3.00%) is projected against the General Fund net budget requirement of £255.6 million. This represents an increase of £0.9 million against the Quarter 2 forecast of £6.8 million, primarily due to the projected one-off redundancy costs that will be incurred during 2013/14 as a result of the requirement to

make long-term savings given the financial challenge faced by the Council. Excluding the estimated cost of redundancy the projected overspend stands at £5.2 million, an improvement of £1.6 million since quarter 2.

- 3.3 Strategic Directors and Assistant Directors are continuing to do everything they can to identify savings and reduce spend in accordance with the decision of Cabinet on 8 January 2014.
- 3.4 The Council's 5 year Budget and Medium Term Financial Strategy (MTFS), approved by Cabinet on 25 February 2014, assumed an overspend of £6.8 million in 2013/14 to be met from general reserves. Taking this into account, in addition to the projected cost of redundancy, the Council's general balances could be exhausted by the beginning of 2015/16. Paragraph 7.4 provides a forecast of the general reserves and identifies that the additional overspend will have a consequent impact on the balance projected for 2015/16.
- 3.5 Finance Teams have recently completed an exercise to rebase all budgets in advance of the implementation of Agresso in April 2014, with that budget position reported to Cabinet on 25 February 2014.
- 3.6 As part of the budget rebasing exercise, those savings that have been reflected in the budget that have been achieved in year but not as originally planned and are unlikely to be achieved on an on-going basis, have been removed in the 2014/15 budget, therefore ensuring that a robust baseline budget is in place.
- 3.7 The increase in forecast overspend that has arisen since quarter two has not been built into projected general reserves for 2014/15. However, the detailed work undertaken on the budget, including that stated in paragraphs 3.5 and 3.6, means that all of the significant issues included in this report have been reflected in future budgets.
- 3.8 In accordance with the council's financial procedures rules, all virements in excess of £50,000 require the approval of this panel. Appendix I outlines virements in excess of £50,000 for which approval is sought at this meeting.
- 3.9 The most significant factors contributing towards the projected over spend against the budget are reported on a service-by-service basis in section 4.

4.0 General Fund Revenue Budget Monitoring: Service Analysis

4.1 Community

- 4.1.1 A summary of the projected outturn against the Community 2013/14 revenue budget, as at the end of quarter three, is provided in the table below, whilst a detailed analysis is provided in Appendix A.

Table 3 – 2013/14 Revenue Budget Projected Outturn – Community

	Budget 2013/14	Projected Outturn	Projected Variation	
	£000	£000	Over/(Under) £000	%
Older People & Personalisation	36,900	37,464	564	1.53%
Health, Wellbeing & Disabilities	50,960	51,691	731	1.43%
Children, Young People & Families	47,518	52,695	5,177	10.89%
Safeguarding, Business Support and Public Health	22,802	22,549	(253)	-1.11%
Savings to be Identified	-	-	-	-
Transfer from Earmarked Reserve	(602)	249	851	-141.36%
Transfer from Earmarked Reserve	-	(916)	(916)	-
Community Total	157,578	163,732	6,154	3.91%

4.1.2 Overall a net overspend of £6.2 million (3.91%) is projected for the year. The main factors contributing towards the forecast overspend are:

- Older People & Personalisation** - The forecast net over spend of £564,000 within Older People & Personalisation is a result of a reduction in short stay Residential income partially offset by a care purchasing reduction trend mainly in Domiciliary Care, in addition to early achievement of savings.
- Health, Wellbeing & Disabilities** - There is a forecast net over spend of £731,000 in care purchasing due to an increase in volume and complexity of young people in transition and Adult demographic pressures.
- Children, Young People & Families** - There is a forecast net over spend of £5.2 million within the Assistant Directorate, which has arisen primarily as a result of the continued increase in the number of Looked after Children placements equating to £6.7 million. This has been partly offset by an underspend on internal fostering allowances of £698,000, together with additional income from the Clinical Commissioning Group.
- Safeguarding, Business Support and Community Services** – There is a forecast net under spend of £253,000 within the Assistant Directorate primarily due to early transfer of the Sports Development Team to Public Health, which was a 2014/15 savings proposal.
- Savings to be Identified** – There is a forecast net overspend of £851,000 arising from savings where specific proposals were to be identified of which £602,000 relate to savings brought forward in the budget. These savings have been rebased as part of the 2014/15 budget process and alternative methods of delivery identified.

4.2 Delivery

4.2.1 A summary of the projected outturn against the Delivery 2013/14 revenue budget, as at the end of quarter three, is provided in the table below, whilst a detailed analysis is provided in Appendix B.

Table 4 – 2013/14 Revenue Budget Projected Outturn – Delivery

	Budget 2013/14	Projected Outturn	Projected Variation	
	£000	£000	Over/(Under) £000	%
Delivery Directorate	246	246	-	0.00%
Resources	131	-	(131)	-100.00%
Financial Services	4,723	5,084	361	7.64%
Human Resources	-	(57)	(57)	-
Audit Services	(8)	(75)	(67)	837.50%
ICTS	(2,640)	(2,590)	50	-1.89%
Customer Services	262	175	(87)	-33.21%
Corporate	8,865	8,210	(655)	-7.39%
Governance	5,086	4,912	(174)	-3.42%
City Services	22,962	23,982	1,020	4.44%
Release of funds from the FutureWorks Reserve - capitalisation	-	(1,748)	(1,748)	0.00%
Delivery Total	39,627	38,139	(1,488)	-3.76%

4.2.2 Overall a net underspend of £1.5 million (3.76%) is projected for the year. This is largely as a result of the one-off release from the FutureWorks Reserve arising from the capitalisation of FutureWorks spend offsetting the overspend in City Services which is due to a combination of several factors, including increasing costs, reducing income and savings proposals which are now to be delivered by alternative means. All variances within the directorate are analysed in Appendix B.

4.3 Education and Enterprise

4.3.1 A summary of the projected outturn against the Education and Enterprise 2013/14 revenue budget, as at the end of quarter three, is provided in the table below, whilst a detailed analysis is provided in Appendix C.

Table 5 – 2013/14 Revenue Budget Projected Outturn – Education and Enterprise

	Budget 2013/14	Projected Outturn	Projected Variation	
	£000	£000	Over/(Under) £000	%
Partnerships, Economy and Culture	7,743	7,708	(35)	-0.45%
Regeneration	8,663	8,220	(443)	-5.11%
Schools, Skills and Learning	8,751	8,893	142	1.62%
Education & Enterprise Total	25,157	24,821	(336)	-1.34%

4.3.2 Overall it is projected that the Directorate will outturn with a net saving of £336,000 (1.34%) which has primarily been generated by savings from vacant posts within a number of services.

4.4 Office of the Chief Executive

4.4.1 A summary of the projected outturn against the Office of the Chief Executive 2013/14 revenue budget, as at the end of quarter three, is provided in the table below.

Table 6 – 2013/14 Revenue Budget Projected Outturn – Office of the Chief Executive

	Budget 2013/14	Projected Outturn	Projected Variation	
	£000	£000	Over/(Under) £000	%
Chief Executive	210	210	-	0.00%
Communications	(96)	(58)	38	-39.58%
Policy Team	1,363	1,457	94	6.90%
Political Assistants	110	112	2	1.82%
Black Country Transport	28	23	(5)	-17.86%
Office of the Chief Executive Total	1,615	1,744	129	7.99%

4.4.2 Overall a net over spend of £129,000 (7.99%) is projected for the year. There are no significant variances forecast.

4.5 Corporate Budgets

4.5.1 A summary of the projected outturn against 2013/14 corporate revenue budgets, as at the end of quarter three, is shown in Appendix D.

4.5.2 Overall a net over spend of £3.4 million (10.60%) is projected for the year. The main factors contributing towards this net over spend are outlined below:

- Redundancy Payments - The Council continues to make progress with the voluntary redundancy exercise having sought volunteers for redundancy/early retirement during late 2013 in order to identify budget savings. Given the numbers of approved requests to date, it is projected that redundancy costs of £3.8 million will be incurred during 2013/14. These costs were reported against general balances in quarter two. Of this, following approval of a capitalisation request submitted to Central Government in October 2013, £1.3 million can be capitalised, leaving £2.5 million redundancy costs to be met from General Balances. Redundancy costs to be charged in 2013/14 will be for those redundancies approved or specifically planned by the 31 March 2014, in addition to the costs related to staff who have left by 31 March 2014. Therefore the final numbers are subject to change and consideration of the need to establish a provision for redundancy costs at year end.
- Cross-cutting Savings Proposals - Cross-cutting savings proposals were built into the corporate budget as part of the 2013/14 budget setting process as they related to projects that were not specifically attributable to individual directorates at that point in time. Whilst many of the savings have been made as a result of these projects, in many cases these have been reflected against directorate budgets, resulting in double counting. As Councillors will be aware this matter has been addressed during the 2014/15 budget process, where a prudent approach was adopted to largely remove these cross-cutting budget savings held corporately.
- Underlying Budget Issues - The projected outturn assumes an underlying budget issue of approximately £2.8 million following on from the work recently completed to identify controllable/non-controllable budget issues that have arisen historically. This budget issue has been incorporated into the 2014/15 budget, which was reported to Cabinet on 25 February 2014.
- Contribution to the Efficiency Reserve – It is necessary to ensure that sufficient funds are available for future invest to save projects, therefore a projected contribution to the Efficiency Reserve is assumed.
- Special Dividend - A special dividend was paid by Birmingham Airport in December 2013 with the council's share of this being approximately £3.3 million. This additional income, which was reported against general balances in quarter two, offsets some of the budget pressures identified above.
- Treasury Management - There is forecast to be a saving of £1.7 million on the provision for the redemption of debt due to capital expenditure financed from borrowing in 2012/13 being lower than forecast. However, part of this saving has been offset by a forecast overspend of £488,000 on interest payable, due to forecast borrowing for capital expenditure during 2013/14 being higher than originally anticipated.

5.0 Changes to Grant Funded Expenditure

- 5.1 It is not always possible to reflect all grant-funded expenditure in the budget approved by full council prior to the start of the financial year. This is due to late notification from grant awarding bodies of grant amounts, and proactive grant applications during the year.
- 5.2 Approval is sought from the panel to establish expenditure headings within the 2013/14 approved budget as set out in the table below, and in accordance with each individual grant's terms and conditions. This will have no effect on the council's net revenue budget as this is fully funded from grant.

Table 7 – Grants

Grant	Description of Expenditure	Awarding Body	Expenditure 2013/14 £000
Education and Enterprise			
European Regional Development Fund (Black Country GOLD)	Support and grants to SMEs for capacity building and infrastructure to exploit growth opportunities	Department for Communities and Local Government	26
European Regional Development Fund (Growth Factory)	Coordinate business support with a particular focus on High Value Manufacturing	Department for Communities and Local Government	95
Health Through Warmth Grant	Energy efficiency awareness, audits and kits for residents	Department of Health	103
TOTAL			224

6.0 Voluntary Redundancy Programme

- 6.1 The Council continues to make progress with the voluntary redundancy exercise having sought volunteers for redundancy/early retirement during late 2013 in order to identify new savings and where possible accelerate the proposals. Having received 467 expressions of interest as a result of Phase 1 of the voluntary redundancy programme 262 applications were approved and 41 were deferred for consideration at a later date. Phase two of the scheme closed on 11 November 2013 and a further 311 expressions of interest were received of which 63 applications were approved, 12 were deferred and 71 are yet to be considered.

- 6.2 It is the council's policy to avoid making compulsory redundancies wherever it can, but it is now unrealistic to assume that these can be avoided altogether. Therefore Phase 3 of the redundancy programme, which opened on 13 February, with a closing date of 31 March 2014, will be the final opportunity to secure the current redundancy terms. After this time the scheme will be reduced to less generous terms as approved by Cabinet in January 2014.
- 6.3 Based on an assumption of 1,137 redundancies over the next 2 years from the original savings proposals reported as part of the 5 Year Budget and Medium Term Financial Strategy in October 2013, the likely one-off cost to the Council will be £18.7 million. Although staff reductions at that level may not be achieved during that timescale based on the projected job losses arising from the savings proposals this assumption is being made for planning purposes, and in line with the revised strategy, in order to be prudent. It is however also important to note that the need to identify yet further savings over the coming years is likely to mean that there will be further significant redundancy costs to fund, although the impact of the move to a 'statutory minimum' scheme has not been reflected in the projections, in order to be prudent due to the uncertainty regarding the timing of redundancies, so this may offset some of those costs.
- 6.4 As previously reported discussions with West Midlands Pension Fund have concluded and it has been agreed that the Council can spread the cost of "pension fund strain" associated with redundancies over 3 years. It is currently anticipated that the strain element of the cost will be approximately 42% of the total one-off cost associated with redundancies (£7.9 million).
- 6.5 The application to the Government to capitalise the cost of redundancies in 2013/14 was approved by the Secretary of State for a value of up to £1.3 million. This allows the Council to fund these costs from capital and spread the impact on the General Fund over 20 years. This is out of an estimated 2013/14 redundancy cost of £3.8 million, the balance of £2.5 million being met from General Fund balances in 2013/14, as detailed in Section 4.5 above. The utilisation of this capitalisation direction has been reflected in the figures included in this report.
- 6.6 Representations to fund further redundancy costs from capital are continuing.

7.0 Reserves and Balances

- 7.1 At the beginning of 2013/14 a balance of £15.9 million was held within the general fund balance.
- 7.2 As part of the 2014/15 budget process all specific reserves have now been reviewed for relevance and adequacy, to determine which are no longer required (either in whole or in part) so that funds can be released to the General Fund. At the beginning of 2013/14, £44.1 million was held within specific reserves, excluding schools' general balances. As part of the draft Medium Term Financial Strategy for the 5 year period 2014/15 to 2018/19 considered by Council on 6 November 2013 the transfer of £7.155 million from

available reserves into the general fund general reserve was approved. A full list of specific reserves is attached at Appendix E.

- 7.3 Due to the current level of general balances, Council on 6 November approved that, for the purposes of calculating the council's provision for the redemption of debt in 2013/14, the value of variable E shall be minus £10.0 million. Variable E is a component of the formula to calculate the annual provision for the redemption of debt; this formula is set out in the Council's annual Minimum Revenue Provision (MRP) statement which is approved each year. As set out in that policy the value of variable E is an amount to be set by Cabinet (Resources) Panel, the total value of which taken across all past and current years shall never be lower than zero, based on a value of minus £10.0 million in 2013/14 the total value of variable E will be zero. The resulting £10 million one-off benefit to the general fund budget in 2013/14 should then be transferred into general balances.
- 7.4 The following table sets out the projected level of general balances at 31 March 2014:

Table 8 – Projected Uncommitted General Fund Reserves at 31 March 2014

	£000	£000
Balance at 1 April 2013		(15,928)
Transfers Approved During 2013/14 From:		
Specific Reserves	(7,155)	
Minimum Revenue Provision	(10,000)	(17,155)
Projected Movements in 2013/14		
Budgeted use in 2013/14	3,716	
Quarter 3 Forecast Overspend (including redundancy payments and Birmingham Airport Special Dividend)	7,679	11,395
Projected balance at 31 March 2014		(21,688)

The 2014/15 budget assumed that a general fund balance of £23.4 million (as projected at quarter two) would be brought forward from 31 March 2014. The lower balance now projected will have a consequent impact upon the £4.5 million balance projected in the budget for 31 March 2015.

7.5 Other Transfers to/from Earmarked Reserves

- 7.5.1 Approval is sought from this meeting for a number of other transfers to/from earmarked reserves, as set out in the following paragraphs.

Efficiency Reserve

- 7.5.2 The Efficiency Reserve was established to fund pump priming and investment in new developments and initiatives whose main aim is to generate efficiencies and savings in the future, and may also result in redundancy costs.
- 7.5.3 Approval is sought from this meeting for the use of £926,000 from the Efficiency Reserve to fund expenditure as outlined below:
- The use of £110,000 to fund the cost of PwC as strategic advisor to the Future Spaces programme. This has been detailed in an Individual Executive Decision report.
 - The use of £525,000 to fund the net costs of the Future Spaces decant strategy, as detailed in the business case reported to Cabinet (Resources) Panel on 14 November 2012.
 - The use of £291,000 to fund the net costs of the Future Spaces ICT moves and decommissioning, as detailed in the business case reported to Cabinet (Resources) Panel on 14 November 2012.
- 7.5.4 In addition, approval is sought to transfer additional funds totalling £1.0 million, into the Efficiency Reserve to continue to invest in new developments over forthcoming years. This is in addition to the budgeted contribution to the Efficiency Reserve in 2013/14.
- 7.5.5 The following table sets out the requests for approval from this meeting and the anticipated remaining balance at 31 March 2014. It should be noted that this projected balance excludes potential commitments of £1.5 million which will require future approval by Cabinet (Resources) Panel.

Table 9 – Efficiency Reserve

	(Use of)/ Addition to Reserve £000	Balance £000
Balance as at 1 April 2013		6,366
<u>Previously Approved</u>		
To establish two Consultant Social Workers and Backfill the Head of Looked after Children, in relation to the New Operating Model for Looked after Children.	(78)	
To fund commercial support to help develop proposals into a robust commercial development plan for Leisure Services.	(16)	
To establish a Transformation Programme Team in order to provide project / programme / business change management support for a range of essential transformational and savings plans within Community.	(292)	
To create a Council Temporary Staffing Agency, set up costs	(110)	
To create a Council Temporary Staffing Agency, contingency costs	(20)	
Invest 2 Save Proposals	(384)	
Transfer to General Reserves	(2,980)	
Leadership/Management Development Programme	(100)	
To fund review of alternative delivery models for care services currently provided in-house	(63)	
		(4,043)
<u>Approval Sought from this Meeting</u>		
To fund the cost of PwC as strategic advisor to the Future Spaces programme. This has been detailed in an Individual Executive Decision report.	(110)	
As detailed in the business case for Future Spaces reported to Resources Panel on 14 November 2012, to fund the net costs of the decant strategy.	(525)	
As detailed in the business case for Future Spaces reported to Resources Panel on 14 November 2012, to fund the net costs of the ICT moves and decommissioning.	(291)	
		(926)
Contribution to the Efficiency Reserve	2,000	2,000
Forecast Balance as at 31 March 2014		3,397

Single Status Reserve

- 7.5.6 Approval is sought from this meeting for the use of £1.0 million from the Single Status Reserve to fund the 2013/14 costs of the single status team, professional HR consultants, legal advice and legal cost relating to equal pay claims.

Regeneration Reserve

- 7.5.7 The Regeneration Reserve was specifically established to support important regeneration priorities within the city.
- 7.5.8 Approval is sought from this meeting to transfer £50,000 into the Regeneration Reserve from the Grand Theatre General Fund account in relation to Grand Theatre works deferred until 2014/15.

Economic Development Reserve

- 7.5.9 Approval is sought from this meeting for the use of £40,000 from the Economic Development Reserve to match fund Black Country wide European Regional Development Fund and Regional Growth Fund business support programmes.

Jennie Lee Centre Reserve

- 7.5.10 Approval is sought from this meeting for the use of £250,000 from the Jennie Lee Centre Reserve to fund the refurbishment and running costs of the Parkfields office site. This is consistent with the report to Cabinet (Resources) Panel on 3 April 2012, Jennie Lee Centre Relocation Strategy and Future Use of Parkfield High School Site.

Corporate Advertising Reserve

- 7.5.11 Approval is sought from this meeting for the use of £82,000 from the Corporate Advertising Reserve to fund the costs of projects that were initially booked to the Communications budget. The projects have been undertaken in partnership with Marketing Birmingham and include: Branding and Style Guide; promotion and marketing at trade shows; advertising for the Wolverhampton Festival and Popular Art; Wolverhampton City Festival and Arts Partnership and Business Support Programme, and Wolverhampton Cultural Programme.

Licensing Reserve

- 7.5.12 Approval is sought from this meeting to establish a new specific reserve.
- 7.5.13 Recent case law has provided new guidelines to licensing authorities on how licensing fees should be calculated and licensing income can be spent. In order to adhere to these guidelines, it is proposed that the Council establishes a specific reserve. This reserve will account for any in year surpluses or deficits that the service makes through its licensing responsibilities, and allow this to be taken into account when setting future fees and charges to licensed traders over a three year cycle.
- 7.5.14 It is proposed that the reserve has an upper threshold of a £250,000 surplus. Any in year deficits will be funded by the existing reserve balance. Any surplus/deficit beyond these thresholds will require a further report to Cabinet (Resources) Panel and will also need to propose what action is to be taken to bring the reserve back within the limits previously agreed.

Building Resilience Reserve

7.5.15 Approval is sought from this meeting to transfer £34,000 from the Corporate Budgets into the Building Resilience Reserve to support the on-going costs of the Community Safety Service.

8.0 General Fund Transformation Programme

8.1 As part of the 2014/15 budget process the budget was rebased taking into account known factors from 2013/14 financial information. This process included adjustment both for controllable/non-controllable budget issues and for savings that were double counted, unidentified or to be delivered through different ways.

8.2 As a result of this detailed work all remaining savings for 2013/14 were validated and confirmed as achieved, or as having a high level of probability of achievement. Out of a total savings target of £17.6 million, £xxx million fell into this category.

9.0 General Fund Corporate Income

9.1 **Council Tax and Business Rates** - The collection of council tax and business rates is accounted for within the Collection Fund. Although this is separate to the General Fund, any surplus or deficit on the Collection Fund at the end of a financial year is shared between the precepting authorities, i.e. the council, the fire authority and the police authority. The distribution of any balance for 2013/14 will take place in future financial years, so collection performance will ultimately have an impact on the council's General Fund.

9.2 The amount due for council tax and business rates and the amount of income collected by the end of the third quarter of 2013/14 is summarised in the table below. The shortfall against council tax collections reflects the charging of recipients of council tax support for the first time this year, together with removal of empty property relief. The marginal reduction in NNDR collection reflects the current economic difficulties experienced by businesses. Both of these factors were taken into account in the 2014/15 budget setting.

Table 10 – Collection of Amounts Due (In-Year)

	Amount Due £000	Amount Collected		Target Collection %	2012/13 Collection %
		£000	%		
Council Tax	84,002	64,454	76.73	78.29	77.40
Business Rates (NNDR)	76,238	59,694	78.30	80.49	78.71

9.3 Changes in the amount of arrears by the end of December 2013 are detailed below:

Table 11 – Changes in Arrears

	Arrears at 1 April 2013 £000	Amount Collected during 2013/14 £000	Changes in Amounts Due during 2012/13 £000	Arrears at 31 December 2013 £000
Council Tax	8,535	2,116	(663)	5,756
Business Rates (NNDR)	5,965	849	(1,370)	3,746

- 9.4 A comparison of total cash collected (excluding costs) by the end of the same period in the previous financial year is provided below:

Table 12 – Total Cash Collected (excluding costs)

	2012/13 £000	2013/14 £000	Increase	
			£000	%
Council Tax	63,027	66,411	3,384	+5.37
Business Rates (NNDR)	59,400	59,735	335	+0.06

- 9.5 Every effort is made to collect all income due to the council: however this is not always possible and despite all efforts some debts have to be written off. In accordance with the financial procedure rules Cabinet (Resources) Panel must approve any write offs in excess of £5,000.
- 9.6 During the previous quarter 10 such cases of business rates/council tax have been identified with a total value of £108,205 and require approval by this Panel for write off. Full details are provided at Appendix F. The reasons for the write offs are insolvency or where the debtor cannot be traced. Although the Assistant Director Finance has authority to write off any amount where the reason is insolvency, these details have been provided for completeness.
- 9.7 In addition, £14,458 of Council Tax debts and £11,169 of NNDR debts have been approved for write off by the Assistant Director Finance, during quarter three (made up of individual debts not exceeding £5,000).
- 9.8 **Sundry Debtors** - Income is due to the council for a wide range of services provided to individuals and businesses. Sundry debtor invoices totalling around £190 million each year are sent out to customers. To reflect the fact that, despite the council's best efforts, not all of this income will actually be collected, the council makes provision for bad and doubtful debts, which it charges directly to the General Fund.

- 9.9 Overall the debt write offs totalling £393,141 have been incurred during quarters two and three. Of those write offs, there were 3 write offs greater than £5,000, totalling £29,887.20 which require approval by the Panel, as detailed at Appendix H.
- 9.10 It should be noted that it is likely that the figures requiring write off over the course of the whole year will be significant as the review of old debts concludes and data is cleansed ahead of the data transfer into Agresso. The cost of the write-offs will be a charge to the bad debt provision, and will not fall directly on the General Fund in this year although the effect may be felt in a need to increase the in-year provision from the General Fund in future years.
- 9.11 **Assessment and Billing Menu system** - The Assessment and Billing Menu (ABMN) system covers billing for residential and respite care. Debt management procedures, in line with the agreed corporate debt protocol, have been carried out including letters, telephone calls and contact with relatives. For the year to date, £253,624 of ABMN debts have been approved by the Assistant Director Finance for write-off (made up of individual debts not exceeding £5,000). During the year to date, a total of 21 debts individually exceeding £5,000, equating to a total value of £207,866 require approval by this Panel for write off. Further details are provided at Appendix G.
- 9.12 The level of write-offs against sundry debtors and ABMN debtors for quarter three is significant and reflects the initial stages of the data cleansing exercise that is being undertaken prior to the go live of Agresso, the new financial system, on 1 April. In addition a review of debt management and collection processes is being undertaken in order to improve future collection and minimise future write offs, a separate report on this review will be presented to a future meeting of Cabinet (Resources) Panel and a further update on the final value of write-offs will be provided at 2013/14 Outturn.

10.0 General Fund Budget Monitoring – Risk Management

- 10.1 The following table provides a summary of the risks associated with the 2013/14 budget and medium term financial strategy, using the corporate risk management methodology.
- 10.2 The six main areas of risk are summarised below along with the assessed level of risk:

Table 13 – General Fund Budget Risks 2014/15 – 2018/19

Risk	Description	Level of Risk
Financial and Budget Management	Risks that might materialise as a result of the impact of non-pay inflation and pay awards, staff vacancy factors, VAT rules, loss of ICTS facilities, treasury management activity and the impact of single status and budget management failure.	Amber
Transformation Programme	Risks that might materialise as a result of not identifying savings, not delivering the savings incorporated into the budget and not having sufficient sums available to fund the upfront and one-off costs associated with delivering savings and downsizing the workforce.	Red
Income and Funding	Risks that might materialise as a result of income being below budgeted levels, claw back, reduction to government grant or increased levels of bad debts.	Red
Service Demands	Risks that might materialise as a result of demands for services outstretching the available resources.	Amber
Third Parties	Risks that might materialise as a result of third parties and suppliers ceasing trading or withdrawing from the market.	Amber
Government Policy	Risks that might materialise as a result of changes to Government policy including changes in VAT and personal taxation rules and, in particular, from the Care Bill	Red

- 10.3 The overall risk associated with the general fund budget is currently assessed as Red.
- 10.4 Details of the risk control measures that are in place in order to manage and mitigate the risks as far as possible have been published on the Council's Website and can be found via the following link <http://www.wolverhampton.gov.uk/budgetsavings>. These risks will be closely monitored and managed throughout the year and regular updates will be presented to Councillors as part of the established budget monitoring arrangements.
- 10.5 The Council is planning its budget amidst a high degree of uncertainty, which brings with it risks. As well as specific mitigating actions on individual issues, risks have been addressed in a number of different ways:
- The Assistant Director Finance will work closely with, and where necessary challenge, the Chief Executive, Strategic Directors, Assistant Directors, Heads of

Finance and leading Councillors throughout the budget process in order that such risks are identified, understood and effectively managed;

- The planning of the budget and service plans are designed to ensure that account can be taken of the need for proper planning of change and of the financial impact in later years of decisions taken now;
- The process of planning the budget will afford the opportunity for services to identify emerging budget pressures, including those related to legislative requirements and demographic changes. Where necessary these will result in new investment, and
- Account will be taken, in planning the budget for future years, of any issues which emerge as part of the process of monitoring the budget during 2013/14.

11.0 Revenue Budget Monitoring – Schools Budgets

11.1 The current financial year 2013/14 is the first year of a two year transitional period towards the introduction of a national funding formula. The reform agenda dictated that local authorities use simpler funding formulae to allocate funding to schools. In addition to this there is a requirement for schools to fund more of the costs of additional support for Special Educational Needs pupils from their own delegated budgets. Schools settlements have again been subject to a Minimum Funding Guarantee (MFG) which will prevent any setting from losing more than 1.5% per pupil compared to 2012/13. For the first time it was possible to limit the amount schools were gaining under the new framework, locally schools gains were capped to 3% per pupil.

11.2 As a result the current year will be a challenging one for schools as they begin to work to funding allocations determined by the new funding frame work and the increased expectation in respect of SEN pupils. Some of the local headline effects can be summarised as:

	2012/13	2013/14
Number schools at the minimum funding level	13	65
Number schools with funding increase capped	0	8
Number schools losing compared to 2012/13	20	37
Number of schools gaining	68	53

11.3 For 2013/14 and 2014/15 schools funding will continue to be protected at “cash flat per pupil”, meaning that every local authority has received the same cash per pupil as it did in 2012/13 for pupils in mainstream schools whilst funding for our high needs pupils will be funded at the same cash sum. However in real terms, given current levels of inflation this represents a reduction in real terms for schools.

11.4 In addition to the schools budget, funding continues to be available to schools in England through the Pupil Premium. In 2013/14 this initially funded schools at £900 per eligible child but in Autumn 2013 this was revised by the Department for Education to £953 per per eligible primary aged child, secondary aged children will continue to attract £900. Across the city this will equate to £12.9 million in 2013/14. 2014/15 will also see further increases per pupil and an overall settlement for the city of £16 million.

- 11.5 Schools have the freedom to spend the Premium, which is in addition to the underlying schools budget; in a way that they think will best support raising attainment for the most vulnerable pupils.
- 11.6 Funding for 16-19 provision, is channelled through The Education Funding Agency (EFA). The EFA have outlined Government plans to allocate over £7.5 billion to fund an increased number of places in with the raising of the participation age from September 2013. There will also be some transitional protection to assist schools and colleges experiencing substantial losses in funding. Locally it is still expected that there will be an overall reduction in funding for the 2013/14 financial year compared to 2012/13.
- 11.7 The maintained schools in the city started the 2013/14 financial year with balances of circa £17.5 million, with only five schools in a deficit position.
- 11.8 Although schools have, to date, been largely protected from the cuts other public services have and continue to face, they and their governing bodies are mindful of the following pressures that they will face whilst working within the constraints of the “cash flat per pupil” increase for the next two years:
- General inflation for supplies and services - the latest Consumer Price Index (CPI) indicates an underlying increase of circa 2.7%
 - New energy contracts for schools are likely to see significant increases, with energy costs representing a material element of schools’ non staffing expenditure.
 - Full effect of Single status costs to be borne by schools in 2014. For many schools this is likely to be material in the long term)
 - The large reduction in capital grants has meant that schools will need to make greater contributions to repair and maintenance costs from revenue resources.
 - Potential future pay increases following the current public sector pay freeze.
 - Building Schools for the Future (BSF) Programme – affordability and sustainability of the annual Facilities Management (FM)/Life-cycle and ICT Managed Services and PFI Unitary Charge Payment to schools’ budgets.
- 11.9 For 2013/14 the latest budget plans approved and submitted by governing bodies forecast the use of £5.4 million of reserves in the year, with balances of £12.1 million at the end of March 2014, as detailed in the table below:

Table 14 – Forecast Use of Schools Balances 2013/14

	Actual Balances at 1 April 2013 Surplus £000	Planned Use of Balances In 2013/14 £000	Forecast Balances at 31st March 2014 Surplus £000
Infant	734	(93)	641
Junior	485	(69)	416
Primary	9,990	(2,995)	6,995
Secondary	2,778	(903)	1,875
Special	2,680	(1,111)	1,569
Nursery	844	(204)	640
Total	17,511	(5,375)	12,136

11.10 Schools budget allocations for 2014/15 were published on 28 February 2014, and the details of these are still being worked through. The Secretary of State for Education will issue a consultation on the national school funding formula for 2015/16.

11.11 A further update will be reported to Cabinet (Resources) Panel on schools balances at the end of 2013/14 and forecasts for 2014/15 to 2016/17 inclusive.

12.0 Financial Implications

12.1 The financial implications are discussed in the body of the report.
[NA/04052014/A]

13.0 Legal Implications

13.1 Section 151 of the Local Government Act 1972 requires local authorities to make arrangements for the proper administration of their financial affairs.
[AS/28022014/Q]

14.0 Equality Implications

14.1 Under the Equality Act 2010, the council has a statutory duty to pay due regard to the impact of how it carries out its business on different groups of people. This is designed to help the council identify the particular needs of different groups and reduce the likelihood of discrimination, the nine equality strands covered in the legislation are:

- Age;
- Disability;
- Gender reassignment;
- Marriage and Civil Partnership (this strand only applies to employment and not to service delivery);
- Pregnancy and Maternity;

- Race;
- Religion or Belief;
- Sex, and
- Sexual Orientation.

The strands include everyone

- 14.2 In relation to determining the overall revenue budget for the council there is always a difficult balance to be struck in deciding the levels at which to invest, reduce expenditure and raise income set against the often competing needs of different groups within the Wolverhampton community.
- 14.3 In order to address these complex issues the council operates an open and consultative approach to budget and council tax determination. Year-on-year and medium term spending forecasts are provided to every household and business ratepayer within the city as part of the documentation which accompanies the council tax demand.
- 14.4 Budget consultation meetings have been held with the education community, the business community, the voluntary sector, communities of interest and trade unions. The council's budget consultation approach has also included online surveys and a telephone hotline in order to gain feedback on budget and service priorities.
- 14.5 In determining the budget for 2014/15 considerable focus has been placed on the development of savings proposals. All of these proposals have been subject to an equality analysis screening and where necessary a full equality analysis has been conducted.
- 14.6 The Council is facing a particularly challenging short and medium term financial environment in which savings must be generated and a tight control on spending maintained. This means that a greater focus than ever is necessary to ensure that core equalities commitments are met. In determining the 2014/15 budget particular attention has been given to attempts to lessen any adverse impact of proposals on individuals and communities in most need.
- 14.7 In summary the council's annual budget and medium term financial strategy supports a range of services designed to meet key equalities objectives. A cumulative equalities analysis has been conducted on the overall budget proposals, including the overall impact of job losses. This can be found on the Council's website via the following link: <http://www.wolverhampton.gov.uk/budgetsavings>
- 14.8 Councillors should also be aware that under the Equality Act 2010, they must comply with the Public Sector Equality Duty (PSED) when making budget decisions. What this means in practice is that Councillors must consciously think about the three aims of the public sector equality duty as part of the decision making process, the three aims are to have due regard to the need to:
- Eliminate discrimination, harassment and victimisation;

- Advance equality of opportunity by removing or minimising disadvantages, meet differing needs and encouraging participation, and
- Foster good relations between people from different groups.

14.9 The Act does not require the council to treat everyone in the same way; sometimes different treatment is required, for example, be making reasonable adjustments to meet the needs of disabled people.

14.10 Consideration of equality issues must influence the decisions reached by public bodies including:

- How they act as employers;
- How they develop, evaluate and review policy;
- How they design, deliver and evaluate services, and
- How they commission and procure from others.

14.11 The Brown Principles, established as a result of a legal case concerning Post Offices closures in 2008, provide an important checklist that should be considered when making decisions:

- Decision makers must be made aware of their duty to have due regard to the identified goals;
- Due regard must be fulfilled before and at the time that a particular decision is being considered, not afterwards;
- The duty must be exercised in substance, with rigour and with an open mind. It is not a question of ticking boxes;
- The duty is cannot be delegated; it must be fulfilled by the organisation in question rather than through the use of an external body to do it to the organisation;
- The duty is a continuing one, and
- It is good practice to keep an adequate record showing that it has considered the identified needs.

15.0 Environmental Implications

15.1 A range of services focused upon the council's environmental policies is supported through revenue budgets reviewed in this report. Changes in levels of funding will be considered as such changes are proposed.

16.0 Background Papers

5 Year Budget and Medium Term Financial Strategy 2014/15 to 2018/19, Report to Cabinet, 25 February 2014

5 Year Budget and Medium Term Financial Strategy 2014/15 to 2018/19, Report to Council, 6 November 2013

Revenue Budget Monitoring Quarter Three - Community

Service	2013/14 Budget £000	2013/14 Forecast Outturn £000	2013/14 Forecast Variance £000	Forecast Variance at Q2 £000	Reason for Variation
Older People & Personalisation					
Directorate	207	180	(27)	(30)	
Assistant Director	(1)	2	3	(11)	
Carers Support	1,418	1,376	(42)	6	
ILS, Telecare & Adaptations	2,438	2,396	(42)	(37)	Complete review of expenditure and additional income from CCG.
Older People Assessment & Care Management	17,732	18,991	1,259	947	Care purchasing reduction trend mainly in Domiciliary Care, offset by reduction in internal short stay income.
Older People Provider Management	10,321	10,214	(107)	(166)	Savings due to early closure of Warstones Resource Centre.
Welfare Rights & Financial Assessment	1,958	1,781	(177)	(156)	Savings accruing due to restructure of financial assessments function. This will contribute to 2014/15 savings target.
Workforce Development	992	710	(282)	(284)	Planning underway to align budget with Workforce Development service strategy. Under spend will contribute to savings programme this year.
Housing	1,835	1,814	(21)	(8)	
Sub Total Older People & Personalisation	36,900	37,464	564	261	
Health, Wellbeing & Disabilities					
Assistant Director	159	141	(18)	(19)	
Children's Disabilities Commissioning	117	139	22	19	

Revenue Budget Monitoring Quarter Three - Community

Service	2013/14 Budget £000	2013/14 Forecast Outturn £000	2013/14 Forecast Variance £000	Forecast Variance at Q2 £000	Reason for Variation
Disabilities In-House Provision	10,930	10,403	(527)	(582)	Review of budget requirement for new day service (Etruria Way). Reduction in agency staff costs.
Emergency Duty Team	13	(2)	(15)	(8)	
Housing Support & Social Inclusion	7,018	6,930	(88)	(88)	
Mental Health Care Management	5,404	5,399	(5)	(13)	
Short Breaks	604	644	40	39	
Children With Disabilities	907	1,058	151	133	Additional staffing costs as a result of Ofsted inspection and small over spends in general expenditure.
Learning Disabilities Assessment & Care Management	19,324	19,611	287	673	Overall reduction as a result of confirmation of additional CHC funding.
Physical Disabilities Assessment & Care Management	4,970	5,846	876	832	Overspend in care purchasing due to increase in volume and complexity of young people in transition and Adult demographic pressures. Detailed monitoring mechanism is currently being validated.
Disabilities Commissioning	1,281	1,289	8	-	
Families In Focus	200	200	-	-	
SEN	33	33	-	-	
Sub Total Health, Wellbeing & Disabilities	50,960	51,691	731	986	

Revenue Budget Monitoring Quarter Three - Community

Service	2013/14 Budget £000	2013/14 Forecast Outturn £000	2013/14 Forecast Variance £000	Forecast Variance at Q2 £000	Reason for Variation
Children, Young People & Families					
Assistant Director	1,757	1,723	(34)	114	£157,000 savings as a result of single status budget allocations being higher than actual costs, along with a reduction in forecast supplies and services expenditure of £74,000. Savings target yet to be achieved: £189,000 2010/11 former savings targets from the disaggregation of the Children & Young People Directorate.
Children Centres	7,204	6,939	(265)	(57)	£358,000 saving from staffing vacancies, along with reduction in forecast expenditure of £1.4 million which is offset by a reduction in grants and contributions of £1.5 million.
Children in Need	7,620	7,889	269	78	One-off saving of £1.1 million due to transfer from EIG balances accrued from previous financial years, offset by over spends in the following areas: £475,000 agency expenditure (over and above savings from staffing vacancies), £122,000 Contact Contract, £173,000 Section 17, £490,000 legal fees, volunteer drivers £47,000 and interpreters' fees £26,000, all of which are associated with increased caseloads and demands for services.
Children Commissioning	828	599	(229)	(45)	£112,000 underspend on staffing. £116,000 one-off repayment from Prospects for redundancy costs built into their expenditure plan over a number of years for which no provision has arisen or is expected to arise.

Revenue Budget Monitoring Quarter Three - Community

Service	2013/14 Budget £000	2013/14 Forecast Outturn £000	2013/14 Forecast Variance £000	Forecast Variance at Q2 £000	Reason for Variation
Looked-After Children	24,491	30,183	5,692	4,932	£343,000 underspend on staffing. Looked-After Children continued increase in placements £6.7 million. £825,000 increased costs associated with adoption and guardianship allowances partially offset by £698,000 underspend on fostering allowances. Additional external income from the CCG £567,000 and £377,000 from Special Education Needs budget to offset increased costs of Looked after Children.
Social Inclusion & Play	4,186	4,144	(42)	84	£275,000 staffing under spend. £60,000 increased premise related costs for MAST Centres. Savings target yet to be achieved of £233,000.
Youth Offenders Team	1,432	1,218	(214)	(200)	Staffing under spend due to vacant posts and a reduction in the number of agency and sessional staff used following the restructuring of the service.
Sub Total Children, Young People & Families	47,518	52,695	5,177	4,906	
Safeguarding, Business Support & Community Services					
Assistant Director	143	135	(8)	(8)	
Sport & Leisure Trust	3,038	3,103	65	160	Non-achievement of savings target relating to the Leisure Trust (£294,000), partly offset by one-off additional income and reduction in expenditure.

Revenue Budget Monitoring Quarter Three - Community

Service	2013/14 Budget £000	2013/14 Forecast Outturn £000	2013/14 Forecast Variance £000	Forecast Variance at Q2 £000	Reason for Variation
Business Support	6,081	6,016	(65)	(15)	
Community Centres	1,367	1,190	(177)	(95)	Staffing under spend due to early transfer of Sports Development Team to Public Health (2014/15 savings proposal).
Community Initiatives	2,987	2,985	(2)	12	
Libraries	3,592	3,604	12	(6)	
Parks	586	559	(27)	2	
Safeguarding	2,193	2,105	(88)	(58)	
Youth	2,815	2,852	37	44	
Sub Total Safeguarding, Business Support & Community Services	22,802	22,549	(253)	36	
Savings to be Identified	(602)	249	851	826	There is a forecast net overspend of £851,000 arising from savings where specific proposals were to be identified of which £602,000 relate to savings brought forward in the budget. These savings have been rebased as part of the 2014/15 budget process and alternative methods of delivery identified.
Transfer from Earmarked Reserve	-	(916)	(916)	-	Transfer from the Adult Services Residential and Nursing Reserve.
Total Community Directorate	157,578	163,732	6,154	7,015	

Revenue Budget Monitoring Quarter Three - Delivery

Service	2013/14 Budget £000	2013/14 Forecast Outturn £000	2013/14 Forecast Variance £000	Forecast Variance at Q2 £000	Reason for Variation
Delivery Directorate	246	246	-	-	
Resources					
Assistant Director (Resources)	131	-	(131)	(131)	There is a forecast underspend in 2013/14 due to the Assistant Director working on the Shared Services Transformation Programme.
Financial Services					
Assistant Director (Finance)	142	142	-	-	
Corporate Programmes	161	143	(18)	(25)	
Corporate Procurement	134	453	319	335	An overspend is anticipated due to reduced levels of income from retrospective discounts.
Strategic Financial Services	(148)	(147)	1	(99)	
Operational Finance	(153)	(93)	60	38	
Payroll Services	76	91	15	38	
Risk Management & Insurance	(46)	(46)	-	-	
Revenues & Benefits	4,557	4,541	(16)	-	
Sub Total Financial Services	4,723	5,084	361	287	
Human Resources	-	(57)	(57)	(146)	An underspend is anticipated due to vacant posts
Audit Services	(8)	(75)	(67)	(66)	
ICTS	(2,640)	(2,590)	50	(10)	
Customer Services	262	175	(87)	(70)	

Revenue Budget Monitoring Quarter Three - Delivery

Service	2013/14 Budget £000	2013/14 Forecast Outturn £000	2013/14 Forecast Variance £000	Forecast Variance at Q2 £000	Reason for Variation
Corporate					
Other Accounts	8,865	8,210	(655)	(871)	The forecast underspend is a result of several small variances. The budgets have been reviewed as part of the 2014/15 budget process.
Sub Total Corporate	8,865	8,210	(655)	(871)	
Governance					
Chief Legal Officer				-	
Legal Services	(37)	13	50	28	
Local Land Charges	4	(18)	(22)	(33)	
Elections	697	463	(234)	(254)	There are no elections held in 2013/14 which results in a forecast underspend.
Democratic Services	460	438	(22)	53	
Members Expenses	3,614	3,629	15	(41)	
Mayoral	348	387	39	1	
Sub Total Governance	5,086	4,912	(174)	(246)	
City Services					
Assistant Director	145	152	7	3	
Health & Safety	299	285	(14)	(8)	
Emergency Planning	192	292	100	92	
Bereavement Services	(173)	(374)	(201)	(242)	Additional income is anticipated in 2013/14 in relation to cemeteries and crematoria.
Civic & Other Catering	11	16	5	(9)	
Schools & Welfare Catering	(440)	(432)	8	4	
Civic Centre & Other Civic Buildings	(601)	(512)	89	52	

Revenue Budget Monitoring Quarter Three - Delivery

Service	2013/14 Budget £000	2013/14 Forecast Outturn £000	2013/14 Forecast Variance £000	Forecast Variance at Q2 £000	Reason for Variation
Facilities Management & Building Maintenance	236	185	(51)	61	
Cleaning of Buildings	52	33	(19)	-	
Property Design & Commissioning	(1,227)	(1,227)	-	-	
Multi Functional Devices	-	205	205	205	There is currently no budget for MFDs. The budget for MFDs has been realigned for 2014/15.
Fleet Services	(3,061)	(2,730)	331	364	An overspend is forecast due to increased costs of tyres, sub contractors and hire of vehicles and reduced external income.
Highways Maintenance	8,913	8,583	(330)	(98)	An element of planned maintenance has been deferred to reduce expenditure in 2013/14.
Parking Services	(1,631)	(1,331)	300	279	An overspend is anticipated due to the forecast under achievement of income and increased costs of the contract for decrim parking.
School Crossing Patrols	460	454	(6)	10	
Grounds Maintenance and Street Scene	6,484	6,264	(220)	(84)	An element of planned work has been delayed to reduce expenditure in 2013/14.
Landscape & Ecology	(32)	(32)	-	13	
Markets	(534)	(527)	7	45	
Public Conveniences	440	420	(20)	(10)	
Waste Services	14,273	14,258	(15)	(5)	

Revenue Budget Monitoring Quarter Three - Delivery

Service	2013/14 Budget £000	2013/14 Forecast Outturn £000	2013/14 Forecast Variance £000	Forecast Variance at Q2 £000	Reason for Variation
Unachievable Savings					
Wholly Owned Company	(500)	-	500	500	The budget for 2014/15 has been re-aligned to reflect the unachievable savings. Cabinet (Resources) Panel agreed to terminate the Wholly Owned Company saving during 2013/14.
Passenger Transport	(159)	-	159	159	
Multifunctional Devices	(185)	-	185	185	
Sub Total City Services	22,962	23,982	1,020	1,516	
Release of funds from the FutureWorks Reserve - capitalisation of spend	-	(1,748)	(1,748)	-	One-off benefit from the capitalisation of FutureWorks spend - funds to be released from the FutureWorks Reserve.
Total Delivery Directorate	39,627	38,139	(1,488)	263	

Revenue Budget Monitoring Quarter Three – Education and Enterprise

Service	2013/14 Budget £000	2013/14 Forecast Outturn £000	2013/14 Forecast Variance £000	Forecast Variance at Q2 £000	Reason for Variation
Partnerships, Economy and					
Assistant Director	63	63	-	-	
Economic Partnerships and Investment	1,302	1,302	-	36	
Neighbourhood Services	1,908	1,908	-	(15)	
Partnerships Operations and	140	140	-	-	
Community Safety	482	482	-	10	
Entertainments and Events	1,613	1,613	-	(83)	
Culture, Arts and Heritage	2,235	2,200	(35)	(155)	
Sub Total Partnerships, Economy & Culture	7,743	7,708	(35)	(207)	
Regeneration					
Assistant Director	(223)	60	283	283	Previously unallocated savings held at this level have now been regularised by allocating the targets to specific areas of service. This variance is therefore offset by favourable variations across other Regeneration service areas
Transportation	2,481	2,241	(240)	(83)	The service has a number of vacant posts and implementation of the Surface Water Management strategy is delayed awaiting development of the SUDS regulations.
Physical Regeneration	(640)	(769)	(129)	(4)	The service has a number of vacant posts which are generating a saving
Housing	989	1,019	30	(64)	

Revenue Budget Monitoring Quarter Three – Education and Enterprise

Service	2013/14 Budget £000	2013/14 Forecast Outturn £000	2013/14 Forecast Variance £000	Forecast Variance at Q2 £000	Reason for Variation
Performance and Service Support	53	(58)	(111)	(106)	The service has a number of vacant posts which are generating a saving
Planning	1,968	1,968	-	(35)	
Regulatory Services	4,035	3,759	(276)	(168)	The service has a number of vacant posts which are generating a saving
Sub Total Regeneration	8,663	8,220	(443)	(177)	
Schools Skills and Learning					
Assistant Director (including Single Status)	1044	1063	19	19	
Equality and Enrichment	301	333	32	32	
Adult Education	148	148	-	(39)	
Skill Development	2,181	2,162	(19)	(19)	
School Organisation and Development	1,344	1,414	70	20	
School Intervention, Support and Challenge	1,379	1,279	(100)	(29)	
School and Pupil Services	7,703	7,824	121	92	Increased demand for Home to School Transport as a result of increasing numbers of Looked after Children in the City has increased projected costs to £223,000 over budget This is partially offset by reductions in expenditure on Supplies and Services within this area of service
School Funding and Financial Planning	12	31	19	33	
Centrally Held Budgets	(152,924)	(152,924)	-	-	

Revenue Budget Monitoring Quarter Three – Education and Enterprise

Service	2013/14 Budget £000	2013/14 Forecast Outturn £000	2013/14 Forecast Variance £000	Forecast Variance at Q2 £000	Reason for Variation
Net Schools Budgets	147,563	147,563	-	-	
Sub Total Schools Skills and Learning	8,751	8,893	142	109	
Total Education and Enterprise	25,157	24,821	(336)	(275)	

Revenue Budget Monitoring – Corporate Budgets

Service	2013/14 Budget £000	2013/14 Forecast Outturn £000	2013/14 Forecast Variance £000	Forecast Variance at Q2 £000	Reason for Variation
West Midlands Transport Authority Levy	13,269	13,269	-	-	
Environment Agency Levy	78	67	(11)	(11)	
Reversal of Capital Charges	-	-	-	-	
Reversal of IAS19 Charges	-	-	-	-	
Provision for Bad Debts	375	375	-	-	
Interest Payable	9,491	9,979	488	700	Forecast overspend of £488,000, due to forecast borrowing for capital expenditure during 2013/14 being higher than originally anticipated.
Dividends Receivable	(619)	(739)	(120)	177	
Special Dividend	-	(3,279)	(3,279)	-	The council's share of a special dividend paid by Birmingham Airport was approximately £3.3 million. Please note that this was reported against General Balances projections in the quarter two revenue monitoring.
Interest Receivable	(64)	(39)	25	5	
Birmingham Airport - Rent	(69)	(69)	-	-	
Contribution from Reserve (South Side)	(745)	(745)	-	245	

Revenue Budget Monitoring Quarter Three – Corporate Budgets

Service	2013/14 Budget £000	2013/14 Forecast Outturn £000	2013/14 Forecast Variance £000	Forecast Variance at Q2 £000	Reason for Variation
Provision for the Redemption of Debt	13,900	12,226	(1,674)	(1,740)	Forecast to be a saving of £1.7 million on the provision for the redemption of debt due to capital expenditure financed from borrowing in 2012/13 being lower than forecast.
Central Provision for increased Pension Costs	674	-	(674)	(583)	Central provision for increased pension costs has not been called upon during 2013/14.
Single Status inc. cost of Pay Protection	(3,039)	(3,039)	-		Transfer from the Single Status Reserve to cover the cost of Single Status implementation in year.
Contribution to Efficiency Reserve	1,000	2,000	1,000	(1,000)	Contribution to Efficiency Reserve to ensure sufficient funds for future invest to save projects.
Cross-cutting Savings Proposals	(2,240)	-	2,240	20	Cross-cutting Savings Proposals removed from the 2014/15 budget as savings have been used within directorates to offset other budget pressures.
Other Corporate Budgets	(41)	(3)	38	(83)	
Redundancy Costs	-	2,523	2,523	-	Redundancy payments during 2013/14 arising primarily from the Voluntary Redundancy Programme. To be funded from General Fund Balances. Please note that this was reported against General Balances projections in the quarter two revenue monitoring.
Underlying Budget Issues	(317)	2,483	2,800	2,234	Underlying controllable/non-controllable issues in the budget.
Total Corporate Budgets	31,653	35,009	3,356	(36)	

Specific Reserves

Specific Reserve	Description of Reserve	Balance	Approved Transfer to	Planned Use	Planned Reserve Transfers	Balance
		1st April 2013	General Reserve 23 Oct 2013	2013/14	2013/14	
		£000	£000	£000	£000	£000
Community						
Adult Services Market Plaza Reserve	Fund for payments associated with the movement of Market services from the Plaza.	89	89	-		-
Adult Services Residential & Nursing Reserve	Available as a contingency to meet expected cost increases in residential and nursing care.	1,041		1,041		-
Building Resilience Reserve - Community	- To continue activities under the Preventing Violent Extremism work stream.	34	34	34	(34)	-
Community Hubs	Available to support the development of Community Hubs.	242		220		22
HRA Homelessness	Available to support initiatives that work to prevent homelessness.	146		146		-
Leisure Centre Reserve	Set aside for the purchase of new equipment for the Leisure centres.	10	10	-		-
Mary Ellen Bequest - Oxley Training Centre Reserve	Bequest available for use at the Oxley Training Centre.	(4)		(4)		-
Social Inclusion IT Reserve	To procure and implement an electronic Common Assessment Framework (eCAF) IT system to enable practitioners to record and store assessments of children, young people and families.	50		50		-
Sport and Recreation Leisure Trust Reserve	This reserve was set up to support costs of establishing a Leisure Trust. The balance remaining in this reserve will be reviewed during 2013/14, following the cessation of negotiations on the Leisure Trust during 2012/13.	61	52	9		-
Third Sector Development	To fund activities that support the development of Voluntary and Community groups.	60	60	-		-
Troubled Families		100	100	-		(0)
Troubled Families Programme	To fund the Troubled Families Programme.	50		21		29
Voluntary Sector Employment Support	Support for local voluntary and community groups to deliver outcomes that help young people overcome barriers to their gaining employment.	64		64		-
Winter Pressures Reserve	PCT funding to support the seasonal winter pressures on social care costs.	80	80	-		-
Youth Café Reserve	For the development of the Youth Café.	264	14	80		170
Youth Offending IT Reserve	To fund the Youth Offending Team migration onto Childview - a new bespoke upgraded database.	50		50		-
						-
Community Sub Total		2,337	439	1,711	(34)	221

Specific Reserves

Specific Reserve	Description of Reserve	Balance	Approved Transfer to	Planned Use	Planned Reserve Transfers	Balance
		1st April 2013	General Reserve 23 Oct 2013	2013/14	2013/14	
		£000	£000	£000	£000	£000
Education and Enterprise						
Apprenticeship Scheme Reserve	To support the apprenticeship scheme in 2013/14.	83		83		-
Art Gallery Touring Exhibitions Reserve	To support the costs of touring exhibitions.	9		5		4
Building Control Service Improvements	Prior to the Building Control Account reserve being established there was a legal requirement to have a Building Regulations Fees Reserve. The surplus is to be reinvested in the Building Control Service.	147		50		97
Building Schools for the Future Reserve (BSF)	Set aside for the BSF Programme.	580		580		-
Economic Development Reserve	Reserve to continue the momentum of business support in the city, with specific focus on assisting business relocations.	100		40		60
Leisure Funds and Bequests Reserve	Funds administered to support revenue expenditure against criteria defined by the bequest.	49		-		49
Mediation Service	The Mediation Service is self-funded through annual contributions which do not match the financial year in which expenditure is incurred. Earmarking the income already generated for the Mediation Service aids service planning.	28		28		-
Outdoor Events	Reserve was created to support outdoor events in Wolverhampton in summer 2012. This reserve will be reviewed in 2013/14 as no call upon funding was made during 2012/13.	11	11	-		-
Pupil Referral Units Reserve	Held in accordance with the Scheme of Delegation for Pupil Referral Units.	675		-		675
Regeneration Reserve	To fund projects in support of corporate regeneration priorities.	973	(1,502)	2,475	(50)	50
Southside Financing Reserve	To fund the estimated costs associated with the regeneration of the city centre.	3,982	2,502	1,480		-
School Service Level Agreements Reserve (SLA)	For schools' buy back of SLA services.	304		-		304
Schools Arts Service Reserve	Funds to support arts projects in schools.	61		-		61
Showell Road Travellers Site Reserve	For the refurbishment of an existing site and also the provision of a new site, an annual contribution is made from the revenue budget.	224		224		-
Showell Road Travellers Site - Residents Deposits Reserve	Deposits from new tenants of sites managed by the council. The deposits are refundable when tenants leave or they are used to offset arrears or to pay for any damage.	1		-		1
Surface Water Management Plan Reserve	To fund activities required to produce the management plan.	112	112	-		-
Voluntary Sector and Community Partnership Reserve	To support partnership activities approved by the Safer Wolverhampton Partnership and Wolverhampton Strategic Partnership.	150		150		-
Youth Zone	To fund the development of the Youth Zone.	285		-		285
Education and Enterprise Sub Total		7,774	1,123	5,115	(50)	1,586

Specific Reserves

Specific Reserve	Description of Reserve	Balance	Approved Transfer to	Planned Use	Planned Reserve Transfers	Balance
		1st April 2013	General Reserve 23 Oct 2013	2013/14	2013/14	
		£000	£000	£000	£000	£000
Office of the Chief Executive and Delivery						
Bulbs and Shrubs - Cemeteries and Crematorium Reserve	Donations received from members of the public for five additional planting schemes within the city.	4		-		4
Cemeteries and Crematorium Reserve	To fund the replacement and repair of memorials.	147		53		94
Cemeteries Surplus Reserve	To fund improvements to cemeteries and crematorium which would otherwise be funded via the capital programme.	57		22		35
Corporate Advertising Reserve	Funding for the promotion and advertising of the city.	82		82		-
Crematorium Environmental Reserve	Balance of environmental levy suggested by the Federation of Burial and Cremations Authority to part fund installation of mercury abatement equipment at Bushbury Crematorium.	2		-		2
Energy Efficiency Reserve	To fund major repairs and/or refurbishment to supplement capital budgets targeted at energy efficiency measures.	325		150		175
Feasibility Study Civic Centre Car Park Reserve	To fund a feasibility study into the condition of the Civic Centre car park.	50	50	-		-
Furniture Reserve	To fund projects identified by the accelerated asset review where spatial reorganisation of working areas can deliver efficiency savings.	105		-		105
Insurance Reserve	To fund the council's self insurance commitments for unknown insurance claims. The movement during the year reflects the in-year surplus of contributions in excess of insurance-related costs.	4,067		-		4,067
Markets Reserve	To meet the costs of wholesale market maintenance.	54		-		54
OCE and Delivery Sub Total		4,893	50	307	-	4,536

Specific Reserves

Specific Reserve	Description of Reserve	Balance	Approved Transfer to	Planned Use	Planned Reserve Transfers	Balance
		1st April 2013	General Reserve 23 Oct 2013	2013/14	2013/14	
		£000	£000	£000	£000	£000
Corporate						
Budget Contingency Reserve	Available to address in-year budget pressures that cannot be addressed from within existing service budgets.	3,000	1,948	-		1,052
Efficiency Reserve	Established to allow pump priming and investment in new developments, where the main aim is to generate efficiencies and savings in the future as supported by a fully costed business case. These business cases are considered by the Strategic Executive Board and decisions are reported to Councillors as part of the quarterly financial monitoring and reporting arrangements.	6,366	2,980	1,989	(2,000)	3,397
Fuel Tank Reserve	To update and future proof the existing fuel management system which will involve the replacement of out-dated and worn out hardware and software.	32		32		-
Funds and Bequests Reserve	Trust funds administered by the authority with specific criteria for allocation.	24		-		24
Jennie Lee Centre Disposal Reserve	Created to fund the disposal and relocation costs resulting from the disposal of the Jennie Lee Centre.	357		250		107
Job Evaluation Reserve	To assist with the funding of the implementation of new pay scales arising from job evaluation.	7,340		-		7,340
Local Strategic Partnership Reserve	The council's unspent share of LPSA reward grant received in 2010/11, the use of this funding is managed by the Wolverhampton Partnership.	325		-		325
Professional Support and Advice Reserve	For professional services and advice, e.g. financial, legal, technical etc. where there is insufficient funding available within existing service budgets.	490	365	125		-
Revenue Grants Unapplied (IFRS) Reserve	Established in accordance with the principles of IFRS in relation to the recognition of grants and contributions in the council's accounts. Approvals for the use of actual grants are made during the year according to the council's constitution.	4,285		-		4,285
FutureWorks Reserve	This amount has been set aside to part fund costs arising from the council's FutureWorks Programme.	6,591		4,200		2,391
Systems Thinking and Lean Interventions	Established to fund Systems Thinking interventions across the council	250	250	-		-
						-
Corporate Sub Total		29,060	5,543	6,596	(2,000)	18,921
TOTAL RESERVES		44,064	7,155	13,729	(2,084)	25,264

**General Fund Revenue Budget Monitoring; Corporate Income
 Business Rates/Council Tax Debt Write Offs Exceeding £5,000**

Account	Reason	Date written off	Amount of write off £
Business Rates			
5027941	Insolvency	02/10/2013	£17,895.15
5103423	Insolvency	02/10/2013	£7,290.75
5105686	Insolvency	06/11/2013	£10,873.17
5106492	No Trace	15/11/2013	£6,894.27
5106493	No trace	15/11/2013	£9,445.81
5106996	Insolvency	29/11/2013	£14,220.90
5059097	Insolvency	05/12/2013	£21,379.65
5059025	Insolvency	09/12/2013	£5,748.00
Council Tax			
05950067013	Company disssolved	19/07/2013	£7,647.81
45610014813	Deceased taxpayer	13/08/2013	£6,809.85
			£108,205.36

**General Fund Revenue Budget Monitoring; Corporate Income
 Assessment and Billing Menu (ABMN) System Write Offs Exceeding £5,000**

Account	Reason	Date written off	Amount of write off £
ABMN			
ODOWM001	Deceased	21/10/2013	£5,131.95
JACKN001	Deceased	21/10/2013	£5,288.43
SINGD002	Deceased	21/10/2013	£5,668.36
JONES008	Deceased	21/10/2013	£5,683.60
GENTR001	Deceased	21/10/2013	£6,148.85
SINCG001	Deceased	21/10/2013	£6,350.88
THOME001	Deceased	21/10/2013	£6,569.46
LEAVK001	Deceased	21/10/2013	£7,211.60
STEVF001	Deceased	21/10/2013	£7,831.94
PORTE002	Deceased	21/10/2013	£7,879.39
BAILM001	Deceased	21/10/2013	£8,331.47
FLEMS001	Deceased	21/10/2013	£8,769.30
PALML002	Deceased	21/10/2013	£8,864.52
WOODV001	Deceased	21/10/2013	£9,207.94
MORRM002	Deceased	21/10/2013	£9,293.16
EVANK006	Deceased	21/10/2013	£11,099.44
BARRE003	Deceased	21/10/2013	£15,814.58
ROPEV001	Deceased	21/10/2013	£15,972.77
WHITD002	Deceased	21/10/2013	£16,562.34
WILDS001	Deceased	21/10/2013	£17,238.81
			£207,866.51

**General Fund Revenue Budget Monitoring; Corporate Income
Sundry Debt Write Offs Exceeding £5,000**

Account	Reason	Date written off	Amount of write off £
Sundry Debtors			
Invoice Prefix HBP	Housing Debt over 3 years old	July 2013	£14,878.82
Invoice Prefix ENV	Statute Barred	July 2013	£5,219.99
Invoice Prefix ODD	Legal Requests	December 2013	£9,788.39
			£29,887.20

Virements

From		To		£000	Reason for Virement
Directorate	Service	Directorate	Service		
Community	Adults	Community	Looked after Children	550	Transfer CAMHS Budget.
Community	Children in Need	Community	Children in Need	96	Re-align Contact Budget
Community	Children's Commissioning	Community	Children's Commissioning	342	Re-align Externally Commissioned Budgets.
Community	Looked after Children	Community	Looked after Children	60	Achievement of Savings Target.
Community	Social Inclusion and Play Service	Community	Social Inclusion and Play Service	92	Achievement of Savings Target.
Community	Children's Commissioning	Community	Assistant Director - C,Y,P &F.	84	Achievement of Savings Target.
Community	Children's Centres	Community	Assistant Director - C,Y,P &F.	62	Achievement of Savings Target.
Community	Children's Centres	Community	Children's Centres	375	Achievement of Savings Target.
Community	Social Inclusion and Play Service	Community	Social Inclusion and Play Service	108	Re-align Travelling Children's Consortium Contribution.
Community	Early Years	Education & Enterprise	Schools Skills and Learning	2,378	Amended DSG funding for PVIs and 2yr Old Funding
Education & Enterprise	Community Languages	Community	Children in Need	17	Separation of Interpreters Fees budgets
Education & Enterprise	Schools Skills & Learning	Corporate	Single Status	649	Adjustment to Single Status budgets for schools
Education & Enterprise	Entertainments & Events	Corporate	Single Status	149	Adjustment to Single Status budgets re Casual staff
Education & Enterprise	Culture, Arts & Heritage	Corporate	Single Status	91	Adjustment to Single Status budgets re Casual staff
Education & Enterprise	Adult Education	Corporate	Single Status	13	Adjustment to Single Status budgets