



## 1 Portfolio Summary

Portfolio: **Leader**

Member: **Cllr Martin Tett, Leader of the Council**

<b>REVENUE</b>		<b>CAPITAL</b>	<b>Released</b>	<b>Unreleased</b>	
	£000		£000	£000	£000
Budget	7,988	Budget	6,302	1,427	7,729
Outturn	7,877	Outturn	8,994		8,994
Variance	- 111	Variance	2,693	- 1,427	1,266
Variance %	-1.4%	Variance %	42.7%	-100.0%	16.4%
Financial Performance		Financial Performance			

The year-end revenue position is an underspend of £111k.



Income relating to Policy & Communications is above budget due to secondments to the Clinical Commissioning Group for Communications staff, contributions to events and the drawdown of funding from the investment reserve to fund the set-up of the new in-house legal service. This additional income has been used to meet offsetting expenditure: an increase in spend on set up of legal service events and the backfilling of posts affected by the Communications secondments. There is however headroom within the staffing budget as vacancies are being held as we move into the new unitary authority. The net position is an underspend of £81,000.

Within Growth and Development, reduced consultancy costs and vacancies are offset by a reduction in income; net position is an underspend of £30,000

The Capital Programme outturn forecast position is an overspend of £1.27 million as a result of accelerated spend on the High Wycombe Town Centre Master Plan, the A4 Taplow scheme and the A355 scheme.

Portfolio: **Community Engagement and Public Health**

Member: **Cllr Gareth Williams**



<b>REVENUE</b>		<b>CAPITAL</b>	<b>Released</b>	<b>Unreleased</b>	
	£000		£000	£000	£000
Budget	8,917	Budget	193	70	263
Outturn	8,816	Outturn	263		263
Variance	- 101	Variance	70	- 70	-
Variance %	-1.1%	Variance %	36.2%	-100.0%	0.0%
Financial Performance		Financial Performance			

The year-end revenue forecast outturn position is an underspend of £101,000. This arises from savings relating to the library service restructure and an underspend on staffing, derived from management decisions to mitigate press in Corporate Business Support. Income from bus pass applications and appeals income has experienced a small increase during the Autumn term.

The Capital Programme is expected to breakeven.

Portfolio: **Health & Wellbeing**

Member: **Cllr Lin Hazell**

<b>REVENUE</b>	£000	<b>CAPITAL</b>	<b>Released</b>	<b>Unreleased</b>	£000
			£000	£000	£000
Budget	139,029	Budget	-	225	225
Outturn	139,866	Outturn	225		225
Variance	837	Variance	225 -	225	-
Variance %	0.6%	Variance %		-100%	0%
Financial Performance		Financial Performance			

The forecast outturn position is an overspend of £837,000.

The forecast outturn position has improved since Quarter 2 as a consequence of concerted management actions. However, the winter period can result in increased activity in hospitals and consequently increased demand for social care, meaning that there are on-going risks of increased expenditure that may materialise before the end of the financial year.

The main cause of the forecast overspend has been the growth in the number of care packages over and above the budget that was available. Since April 2019 there have been 63 additional full time placements. This is partly as a result of fewer people leaving the social care system (13.5% lower than the same period last year). The average cost of support arrangements has also increased from £540 per week to £552 per week. This partly reflects the increased complexity of the service user care needs.



The Medium Term Financial Plan savings within the current budget are forecast to deliver 100%.

Some of the measures to address the overspend are one-off in nature therefore some of the underlying pressures will flow through to the next financial year.

The Capital Programme position is breakeven.

## Portfolio: Children's Services

Member: Cllr Warren Whyte

REVENUE	£000	CAPITAL	Released	Unreleased	£000
			£000	£000	£000
Budget	76,371	Budget	1,526	494	1,032
Outturn	80,315	Outturn	171		171
Variance	3,944	Variance	- 1,355	494	861
Variance %	5.2%	Variance %	-88.8%	-100.0%	-83.4%
Financial Performance		Financial Performance			

The Children's Services revenue budget is projected to overspend by £3.94 million. The main pressures continue to be the costs of agency staff and service user care package costs. Notwithstanding these pressures, Children Looked After Placement budgets are being successfully managed within budget following the adjustments made to these budgets ahead of the current financial year.



A number of actions have been put in to place to increase permanent recruitment of staff into Children's Social Care however the main financial impact of these actions will be reflected in the next financial year. Actions include a partnership with Community Care magazine to raise and develop the profile of Children's Social Care in Buckinghamshire, actions to recruit overseas social workers and development of the Social Work Academy.

Offsetting the increase in expenditure is higher levels of income as a consequence of an increased grant for unaccompanied asylum seeking children relative to the budget

The Capital Programme position is forecasting an underspend of £861,000, relating to investment in properties in Wycombe. The Strategy on Wycombe care homes is under review with the second home investment likely to be carried forward to next year. The sale of the Westfield properties is now taking place with completion expected shortly.

Portfolio: **Education & Skills (including Client Transport)**

Member: **Cllr Anita Cranmer**

<b>REVENUE</b>	£000	<b>CAPITAL</b>	<b>Released</b>	<b>Unreleased</b>	£000
			£000	£000	£000
Budget	24,601	Budget	31,757	- 825	30,932
Outturn	24,945	Outturn	28,190		28,190
Variance	344	Variance	- 3,567	825	2,742
Variance %	1.4%	Variance %	-11.2%	-100.0%	-8.9%
Financial Performance		Financial Performance			

The Education and Skills revenue budgets are projected to overspend by £344,000.

The increase in expenditure compared with Q2 is due to increased expenditure relating to home to school transport budgets. This is due to a shortfall against savings targets arising from the re-procurement and commercialisation of transport routes and an increase in contract costs. The overall overspend against home to school transport budgets is projected to be £0.78 million including a contribution from corporate contingencies.



The overspend is partially offset by staff vacancies within the SEND Service early in the financial year. These vacancies have now been fully recruited to.

There are significant pressures against the High Needs budgets within the Dedicated Schools Grant (DSG), specifically relating to support for pupils with Education, Health and Care Plans (EHCPs) in mainstream schools, and external placements for pupils in schools and colleges. Whilst any variance against the DSG is to be met from the DSG reserve and does not impact on the General Fund, it is projected that by the end of this financial year the DSG reserve will be in deficit for the first time. The estimated deficit is £1.48 million. This has been reported to the Schools Forum and a number of recovery actions have already been agreed to recover the deficit in 2020/21.

The Capital Programme forecast outturn position is an underspend of £2.7 million. Slippage / underspends of £1.1 million in primary school places and slippage of £1.5 million in secondary school places is offset by overspends and accelerated investment also within secondary school places of £1.4 million. There is a projected contingency underspend of £900,000 due to good project management in relation to St. Michael's Satellite, Aylesbury as well as slippage/underspend on Special Education Needs, Green Ridge and an unreleased Early Years budget.

Portfolio: **Resources**

Member: **Cllr John Chilver**

<b>REVENUE</b>	£000	<b>CAPITAL</b>	<b>Released</b>	<b>Unreleased</b>	£000
			£000	£000	£000
Budget	23,289	Budget	13,553	3,115	10,438
Outturn	23,355	Outturn	9,573		9,573
Variance	66	Variance	- 3,981	3,115	866
Variance %	0.3%	Variance %	-29.4%	-100.0%	-8.3%
Financial Performance		Financial Performance			

Resources are forecasting a small overspend of £66,000.

The overall forecast outturn is positive, mainly because staff working in the Programme Management Office (PMO) are funded from the Unitary Implementation budget, rather than the Resources revenue budgets. Underlying this forecast there are pressures which will carry into future years, and will need sustainable savings to be found to meet them, specifically;

- £175,000 staffing cost pressure for Children's Corporate Business Support which Customer have been able to manage by holding one-off vacancies
- £150,000 pressure on Finance staffing budgets, which will be resolved by re-aligning the finance teams through Unitary Transformation, and which is being offset this year by underspends on other service areas.

Shortfall in income predominantly from

- £150,000 from drop in schools buying HR's schools' packages (Project underway to review all school pricing in HR, to find root-cause of the drop and create solutions to increase income streams next year)
- £40,000 shortfall from schools income in Finance on the sale of Finance Training packages (a recent Children's Finance Team restructure should help create capacity to increase the offer next year and regain the lost income).

The Capital Programme forecast outturn position is an underspend of £866,000.



Property Services slippage of £537,000, mainly comprising:

- £324,000 slippage on Agricultural Estate as refurbishment of Moorcroft Farmhouse will now take place in the next financial year
- £153,000 slippage on the re-tasking of Winslow Centre as demolition works are no longer expected to complete in this financial year

Within IT, there is slippage of £329,000

Portfolio: **Planning & Environment**

Member: **Cllr Bill Chapple OBE**

<b>REVENUE</b>		<b>CAPITAL</b>	<b>Released</b>	<b>Unreleased</b>	
	£000		£000	£000	£000
Budget	9,481	Budget	2,135	907	3,042
Outturn	9,228	Outturn	2,943		2,943
Variance	- 253	Variance	808	- 907	99
Variance %	-2.7%	Variance %	37.9%	-100.0%	-3.3%
Financial Performance		Financial Performance			

The revenue forecast year-end position is an underspend of £253,000.



There is higher than budgeted income across a number of areas, particularly Third Party Waste from the Energy from Waste contract and greater filming revenue from the Country Parks which has been transferred to reserves.

Agricultural Estate income has increased from prior years, and the additional income is helping to offset some pressures in Property Voids and a small continuing pressure on Reactive Maintenance. The Property Budget will be realigned next year to permanently build this income level into the budget and mitigate these pressures.

The Capital Programme is forecast to underspend by £99,000 due to a delay on the uptake of the Pednornead End flood scheme, which is funded by the Environment Agency, offset by accelerated expenditure on five Rights of Way schemes.

Portfolio: **Transportation**

Member: **Cllr Mark Shaw, Deputy Leader**

<b>REVENUE</b>	£000	<b>CAPITAL</b>	<b>Released</b>	<b>Unreleased</b>	£000
			£000	£000	£000
Budget	29,195	Budget	36,881	3,347	40,228
Outturn	29,355	Outturn	37,987		37,987
Variance	160	Variance	1,106 -	3,347 -	2,241
Variance %	0.5%	Variance %	3.0%	-100.0%	-5.6%
Financial Performance		Financial Performance			

The forecast revenue year-end position is an overspend of £160,000.

The higher spend is driven by costs associated with estate supervision and feasibility schemes for Wycombe DC. There is a higher spend on Public Transport arising from a shortfall in achieving the associated savings target, which is being managed within existing resources. Offsetting these pressures is higher income, driven by higher estate supervision (s106, s38 and s278) monies and income from Wycombe DC relating to feasibility schemes.

The Capital Programme forecast outturn position is an underspend of £2.24 million, which is driven by accelerated spend on the High Wycombe Town Centre Master Plan, Princes Risborough (HIF) scheme, A355 Improvement Plan, Globe Park, the replacement of fleet vehicles and a number of developer funded schemes. Offsetting this is a forecast slippage of £4.1 million on a number of schemes, National Productivity Investment Fund A40 and A418 being the largest.



## **2 Non-Portfolio Costs**

The outturn position for non-Portfolio budgets is a forecast underspend of £4.4 million.

Corporate Costs are forecast to underspend by £3.28 million

- Forecast underspend of £410,000 on National Living Wage
- Forecast underspend of £250,000 on Redundancy Fund
- Unallocated service risk contingency (Social Care) of £2.6 million

Treasury Management & Capital Financing are forecast to underspend by £350,000

External Financing is forecast to underspend by £772,000 comprising Business Rates Levy account surplus of £472,000 and increased forecast business rates receipts of £300,000.

### 3 Outstanding Debt

Portfolio	Outstanding Debt				Total Due	Outstanding Debt as a % of Annual Sales
	0-30 Days	31-90 Days	91-180 Days	More than 180 Days		
Children's Services	340	31	-8	66	428	12%
Community Engagement	30	14	38	7	89	11%
Corporate Costs	0	0	0	17	17	1%
Education & Skills	1,109	569	117	127	1,922	11%
Health & Wellbeing	230	638	813	4,520	6,200	25%
Leader	72	22	11	3	109	7%
Planning & Environment	78	10	31	65	183	2%
Portfolio Not Determined	-107	-276	-47	-145	-575	0%
Resources	1,302	295	165	174	1,937	24%
Transportation	542	205	78	207	1,031	9%
<b>Total Debt</b>	<b>3,596</b>	<b>1,508</b>	<b>1,197</b>	<b>5,041</b>	<b>11,342</b>	<b>15%</b>

In December 2016 a debt task and finish group was established to focus on reducing outstanding debt levels. This group focussed on improving invoicing practice and debt recovery processes to deliver this outcome. At the outset of this project, outstanding debt stood at £17.8 million, on an annual sales value of £70 million. This reflected debt standing at 25% of annual sales.

The focus on process improvement and the redirection of staffing resource to address the oldest debt has successfully reduced the level of outstanding debt to £11.3 million at the end of Quarter 3, which represents 15% of annual sales. 25% of outstanding debt is secured against property, as part of the Adults Social Care deferred charges in line with the requirements of the Care Act 2014 and reflects little risk to the Council.

The quality of invoicing has improved and processes are being further refined; it is expected that the level of outstanding debt will continue to fall as 'best practice' becomes further embedded.

#### 4 Late Payments

### 10 Day Late Payments

Portfolio (Target 90%)	Quarter 3				Year to date
	Total Paid	Paid Late	Paid On Time	% On Time	% On Time
Health & Wellbeing	377	62	315	84%	88%
Children's Social Care	253	40	213	84%	88%
Education & Skills	267	50	217	81%	85%
Community Engagement	250	20	230	92%	95%
Leader	63	9	54	86%	90%
Planning & Environment	100	11	89	89%	85%
Resources	388	36	352	91%	84%
Transportation	49	5	44	90%	79%
Corporate	-	-	-	0%	0%
Unallocated	8	5	3	38%	64%
<b>Total</b>	<b>1,755</b>	<b>238</b>	<b>1,517</b>	<b>86%</b>	<b>87%</b>

The Council aims to make 90% of payments to small enterprises within 10 days. In Quarter 3, 86% of invoices were paid on time whilst the year to date performance is 87%. Further improvement will be required over the remainder of 2019/20 to improve the overall performance from the current level but if the volume of transactions remains as it is, 98% will need to be processed on time in Quarter 4 to achieve 90% overall.