

BUDGET MONITORING @ End September 2022

APPENDIX 1 Portfolio Summary

Contents

1. Leader	2
2. Climate Change and Environment	4
3. Communities.....	6
4. Culture and Leisure.....	8
5. Education & Children’s Services	10
6. Accessible Housing and Resources Portfolio	12
7. Health & Wellbeing.....	15
8. Housing & Homelessness & Regulatory Services.....	17
9. Planning and Regeneration.....	19
10. Transport.....	20
11. Corporate & Funding.....	23
12. Outstanding Sundry Debts	25
13. Late Payments.....	26

Please note that the rounding of numbers gives rise to minor differences in the totals for each Portfolio between the covering report and this appendix.



1. Leader

Figure 1: Leader Revenue Table

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab)
	£000	£000	£000	£000
Expenditure	500	500	0	
Income	0	0	0	
Chief Executives Office	500	500	0	0
Expenditure	3,580	3,590	10	
Income	(370)	(380)	(10)	
Economic Growth & Regeneration	3,210	3,210	0	0
Expenditure	4,350	4,210	(140)	
Income	(550)	(500)	50	
Policy & Communications	3,800	3,710	(90)	(90) ↓
Expenditure	240	190	(50)	
Income	0	0	0	
Strategic Infrastructure	240	190	(50)	(50) ↓
Leader	7,750	7,610	(140)	(140) ↓

Figure 2: Leader Capital Table

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Forecast Outturn Released £000's	Forecast Unreleased £000's	Forecast Outturn £000's	Forecast Variance £000's
Rural Broadband	112	1,323	0	1,323	1,323	0	1,323	0
Economic Growth Total	112	1,323	0	1,323	1,323	0	1,323	0
A355 Improvement Scheme (Wilton Park)	36	397	0	397	397	0	397	0
Aylesbury Eastern Link Road	477	274	0	274	1,000	0	1,000	726
Creditor Reserve Payments	0	194	0	194	194	0	194	0
Grid Reinforcement Works	21	0	9,976	9,976	0	9,976	9,976	0
Cycle Infrastructure	5	840	236	1,076	800	236	1,036	-40
Marginal Viability Works	0	0	181	181	0	181	181	0
Abbey Barn - HIF / S106	121	50	0	50	50	0	50	0
Stoke Mandeville Relief Road / SEALR II	158	-27	0	-27	-27	0	-27	0
Princes Risborough Relief Road	528	0	617	617	872	0	872	255
SEALR (South East Aylesbury Link Road)	3,493	0	12,918	12,918	0	12,918	12,918	0
Strategic Infrastructure (HIF) Total	4,839	1,728	23,928	25,656	3,286	23,311	26,597	941
Grand Total	4,952	3,051	23,928	26,979	4,609	23,311	27,920	941

1.1 Leader Revenue Budget £7.7m, Forecast £7.6m, Var £0.1m

- Leader Revenue is reporting £0.1m underspend.
- Policy & Communications £0.09m underspend, primarily related to staffing underspends due to vacancies.

1.2 Leader Capital Budget £27.0m, Forecast £27.9m Var £0.9m

- There is £0.9m of accelerated spend reported: £0.7m on Eastern Link Road, as a budget reprofile is due in Qtr 3; £0.3m on Princes Risborough HIF from expected early works and a prospective land acquisition aiming to be delivered before the end

of the year; offset by a minimal £0.04m of slippage across HIF funded cycleway projects.

- 1.4 The budgets for SEALR and the Grid Reinforcement are due to be reprofiled in Qtr 3 to reflect the current programme of works on both projects.



2. Accessible Housing and Resources Portfolio

Figure 3: Accessible Housing and Resources Portfolio Revenue Table

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab) £000
	£000	£000	£000	
Expenditure	11,850	11,900	50	
Income	(380)	(430)	(50)	
Business Operations	11,470	11,470	0	0
Expenditure	640	650	10	
Digital	640	650	10	10 ↑
Expenditure	98,730	98,960	230	
Income	(89,550)	(89,480)	70	
Finance & Revenues	9,180	9,480	300	50 ↑
Expenditure	5,470	5,470	0	
Income	(700)	(700)	0	
Human Resources & Organisational Development	4,770	4,770	0	0
Expenditure	13,880	13,900	20	
Income	(100)	(120)	(20)	
ICT	13,780	13,780	0	0
Expenditure	16,190	17,120	930	
Income	(1,500)	(1,310)	190	
Legal & Democratic Services	14,690	15,810	1,120	1,120 ↑
Expenditure	21,190	21,780	590	
Income	(24,390)	(23,900)	490	
Property & Assets	(3,200)	(2,120)	1,080	(400) ↓
Expenditure	370	110	(260)	
Income	40	0	(40)	
Resources Director and Bus Mngmnt	410	110	(300)	(40) ↓
Expenditure	17,920	17,800	(120)	
Income	(14,410)	(14,430)	(20)	
Service Improvement	3,510	3,370	(140)	(140) ↓
Accessible Housing & Resources	55,250	57,320	2,070	600 ↑

Figure 4: Accessible Housing and Resources Portfolio Capital Table

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Forecast Outturn Released £000's	Forecast Unreleased £000's	Forecast Outturn £000's	Forecast Variance £000's
Delivery of Technology Strategy	296	819	66	884	528	17	545	-340
Social Care Systems	0	200	0	200	145	0	145	-55
Buckinghamshire Network	415	2,026	0	2,026	1,749	0	1,749	-276
Device Refresh & Windows 10	147	57	0	57	174	0	174	117
ICT Total	858	3,101	66	3,167	2,596	17	2,613	-554
Agricultural Estate	79	500	0	500	420	0	420	-80
Conversion Old Wycombe Library	55	308	0	308	100	0	100	-208
Corporate Investment Portfolio	63	1,399	500	1,899	310	200	510	-1,389
Enhancement of Strategic Assets	3	200	0	200	100	0	100	-100
Property Management Programme	-34	1,201	0	1,201	1,201	0	1,201	0
Rowley Farm	8	0	25	25	0	25	25	0
Property & Assets Total	173	3,609	525	4,134	2,131	225	2,356	-1,778
Grand Total	1,032	6,710	591	7,301	4,727	242	4,969	-2,332

Note: negative actuals relate to accruals and retentions – where the value of work done / completed has been charged to last year, but invoices not yet paid.

2.1 **Accessible Housing and Resources Revenue:** Budget £55.2m, Forecast £57.3m, Var **+£2.1m**

The main variances are as follows:

- a) £0.3m adverse variance in Finance, being income shortfall on Council Tax/Business Rates Court costs recovered, pressure arising from optimistic legacy income budget plus reduction in caseloads processed during Phase 2 of the single Revenues & Benefits system implementation. Expected income of £0.25m for the last 6 months of the year has been identified as a risk. Movement adverse £0.05m.
- b) £1.12m adverse variance in Legal & Democratic Services. **Legal Services** £0.9m adverse variance mainly being: £0.9m increase in Disbursements commissioned across client directorates; £0.28m increase spend on agency and high-cost interims to fill vacant posts and £0.16m income shortfall in Land charges income due to the slowdown in the housing market. This is netted off by a £0.37m drawdown from legal reserves. **Business Assurance** £0.45m adverse variance due to increased insurance premiums and outsourced audit and fraud activity to cover vacant posts. **Democratic Services** £0.23m favourable variance due to staff vacancies and reduction in Member costs and allowances. Movement adverse £1.12m.
- c) £1.1m adverse variance in Property & Assets from projected increases in Energy Prices due to inflation. Movement £0.4m favourable following the Government's price cap announcement.
- d) £0.3m favourable variance within Resources Directorate & Business Management, being accelerated Better Buckinghamshire /Contract harmonisation savings, currently used to offset income shortfall on Revenues & Benefits Council Tax/Business Rates Court costs recovered. These savings have been identified in advance of full-service reviews, and a further saving of £0.5m is to be set aside in a reserve to partly fund an ERP solution in future years. Movement favourable £0.04m.
- e) Service Improvement £0.14m favourable variance, arising from staff vacancies and funding from Homes for Ukraine Visa Scheme. Movement favourable £0.14m.

2.2 **Accessible Housing and Resources Capital:** Budget £7.3m, Var **£2.3m**

- a) ICT Capital programme main variances are as follows:
 - o £0.34m Delivery of Technology Strategy, mainly £0.24m underspend on EDRMS, based on the decision to continue with existing solution OTCS following discovery work, with unspent budget profiled to 2025/26 when options for replacement technologies will be

reconsidered; slippage on Datacentres £0.05m and on unreleased budgets £0.05m.

- Buckinghamshire Network project £0.28m of budget to be transferred to fund revenue reserve for software licences.
- b) Property & Assets capital projects are forecasting a variance of £1.8m, of which £1.5m is from slippage on the following projects: construction project delays on roof works at Vale Retail Park (due to tender delays), the Rowley Farm barn refurbishment (due to planning delays), a delay in the agreement on the specification for Orchard House project (still in negotiation), and slippage on how much maintenance is required on Friar's Square this year (less than previously expected). A further £0.2m is a likely underspend on the final retention amounts due for Old Wycombe Library conversion project; once confirmed in Qtr 3, this underspend can be released back to the Capital Programme.

3. Climate Change and Environment

Figure 5: Climate Change and Environment Revenue Table

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab)
	£000	£000	£000	£000
Expenditure	3,560	3,670	110	
Income	(1,690)	(1,800)	(110)	
Environment	1,870	1,870	0	0
Expenditure	3,010	3,090	80	
Income	(380)	(350)	30	
Street Cleaning	2,630	2,740	110	0
Expenditure	49,260	54,180	4,920	
Income	(24,740)	(33,060)	(8,320)	
Waste	24,520	21,120	(3,400)	(2,210) ↓
Climate Change & Environment	29,020	25,730	(3,290)	(2,210) ↓

Figure 6: Climate Change and Environment Capital Table

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Forecast Outturn Released £000's	Forecast Unreleased £000's	Forecast Outturn £000's	Forecast Variance £000's
Flood Defence Schemes	346	1,393	434	1,827	1,094	158	1,252	-575
Strategic Flood Management	0	100	0	100	100	0	100	0
Flood Management Total	346	1,493	434	1,927	1,194	158	1,352	-575
Biowaste Treatment	1,870	2,483	0	2,483	3,883	0	3,883	1,400
Southern Waste Contract - Vehicles	0	0	4,018	4,018	3,418	0	3,418	-600
Southern Waste Contract-Depot Improvmt	-157	-525	0	-525	75	0	75	600
Recycling Centres Vehicles & Plant	0	0	360	360	0	360	360	0
Recycling Centre Welfare Facilities	136	-26	280	254	254	0	254	0
Pembroke Rd Depot Welfare Facilities	11	-15	200	185	185	0	185	0
Aylesbury Waste Vehicles Replacement	94	0	2,471	2,471	2,471	0	2,471	0
Recycling Initiatives & Waste Containers	175	343	0	343	343	0	343	0
Buckingham HRC & Waste Transfer Station	0	0	275	275	0	275	275	0
Recycling Centres Drainage EA Compliance	5	0	700	700	0	700	700	0
Waste Total	2,134	2,260	8,304	10,564	10,629	1,335	11,964	1,400
Solar Car Port & Electric Fleet	0	95	0	95	95	0	95	0
Climate Change & Air Quality Total	0	95	0	95	95	0	95	0
Grand Total	2,480	3,848	8,737	12,585	11,918	1,493	13,410	825

Note: negative actuals relate to accruals and retentions – where the value of work done / completed has been charged to last year, but invoices not yet paid.

3.1 Climate Change and Environment Revenue: Budget £29m, Forecast £25.7m, Favourable Variance £3.3m

- EFW & Residual Waste - Budget -£0.1m, Var Favourable £3.8m
Income from electricity sales is now higher than forecast in Q1 (£1.3m) - now £3.9m in Q2 after a proposed transfer to reserves of £15m. This is due to the increase in wholesale electricity prices. There is potential for electricity income forecast to increase further depending on market activity.
- In addition, income of £4.4m related to the undisputed element of an ongoing legal case regarding Third-Party Waste and metals income has been

received post court judgement, including interest, for period 2016/17 to 2021/22. It is proposed that this income be contributed to a corporate reserve as it is non-recurring income outside of business as usual.

- c) Grounds Maintenance – Budget £0.8m, Var Adverse £0.1m
Overspend due to additional grant awards to voluntary organisations and unachievable income streams from Higginson Park Trust and miscellaneous licences.
- d) Household Waste Recycling Centres - Budget £3.1m, Var Favourable £0.2m
Underspend due to savings achieved from the current 9 site contract as 10 site contract envisaged to commence in November 22 and additional re-use income and commodities income.
- e) Waste Disposal – Budget £2.6m, Var Adverse £0.1
Overspend due to inflationary pressures on current costs in Green Food Bulky Wood (GFBW) contract.
- f) Environment – Budget £1.8m, Nil Variance

3.2 Climate Change & Environment Capital: Budget £12.6m, Var £0.8m

- a) Biowaste project carry forward of £2.4m due to delay in construction start date (build commenced Nov 21) - this also includes landscaping and retention costs - anticipated to be completed this financial year. It is expected this project will exceed budget by £1.4m due to increased fuel, steel costs and the disposal of contaminated soil, which will be funded from in-year revenue and reserves contributions.
- b) £0.6m of slippage on Flood alleviation schemes; reprofiling has been agreed via a project update paper to Highways Board in September, and will be reflected in Qtr 3.

4. Communities

Figure 7: Communities Revenue Table

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab) £000
	£000	£000	£000	
Expenditure	3,190	3,180	(10)	
Income	0	0	0	
Community Boards	3,190	3,180	(10)	(10) ↓
Expenditure	3,650	3,370	(280)	
Income	(1,650)	(1,560)	90	
Community Safety	2,000	1,810	(190)	(150) ↓
Expenditure	300	300	0	
Emergency Planning	300	300	0	0
Expenditure	3,160	3,270	110	
Income	(2,400)	(2,400)	0	
Partnerships, Policy & Communications	760	870	110	110 ↑
Expenditure	1,840	1,690	(150)	
Income	(470)	(320)	150	
Special Expenses	1,370	1,370	0	(10) ↓
Communities	7,620	7,530	(90)	(60) ↓

Figure 8: Communities Capital Table

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Forecast Outturn Released £000's	Forecast Unreleased £000's	Forecast Outturn £000's	Forecast Variance £000's
CCTV Projects	0	268	0	268	50	0	50	-218
Community Safety Total	0	268	0	268	50	0	50	-218
Grand Total	0	268	0	268	50	0	50	-218

4.1 Communities Revenue: Budget £7.6m, Forecast £7.5m, Var £0.09m

- Communities Revenue is reporting £0.09m underspend.
- Localities & Strategic Partnerships reporting £0.1m overspend due to 4th quarter Citizens Advice Bureau payment not accrued in FY22.
- Community Safety £0.2m underspend, related to staffing underspends (£0.08m within central team, £0.06m across CCTV and £0.06m favourable movement due to contribution from Community Boards). Favourable £0.15m movement from Q1 due to staffing underspends and contribution from Community Boards.

4.2 Communities Capital: Budget £0.3m, Var £0.2m

- The full programme is not anticipated to be completed this year due to the moratorium on capital spend; the expected spend is £50k

5. Culture and Leisure

Figure 9: Culture and Leisure Revenue Table

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab) £000
	£000	£000	£000	
Expenditure	8,880	8,750	(130)	
Income	(3,860)	(3,740)	120	
Culture & Leisure	5,020	5,010	(10)	(40) ↓
Culture & Leisure	5,020	5,010	(10)	(40) ↓

Figure 10: Culture and Leisure Capital Table

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Forecast Outturn Released £000's	Forecast Unreleased £000's	Forecast Outturn £000's	Forecast Variance £000's
Country Parks Visitors Centre	0	0	100	100	0	100	100	0
South Bucks Country Pk Leisure Facility	0	500	0	500	500	0	500	0
Country Parks Total	0	500	100	600	500	100	600	0
Leisure Centres Maintenance	102	605	0	605	605	0	605	0
Chalfont & Chesham Leisure Centres	55	-65	0	-65	-65	0	-65	0
Chilterns Lifestyle Centre	766	1,453	0	1,453	1,453	0	1,453	0
Leisure Centres Total	924	1,992	0	1,992	1,992	0	1,992	0
Libraries Self-Service Replacement	8	124	0	124	124	0	124	0
Libraries Enhanced Technology	0	0	100	100	0	100	100	0
Libraries Total	8	124	100	224	124	100	224	0
Parks & Play Areas	245	1,339	0	1,339	836	0	836	-503
Parks & Play Areas Total	245	1,339	0	1,339	836	0	836	-503
S106 Funded Projects	691	1,299	3,608	4,907	2,055	0	2,055	-2,852
Sport and Leisure Projects Total	691	1,299	3,608	4,907	2,055	0	2,055	-2,852
Grand Total	1,867	5,254	3,808	9,062	5,507	200	5,707	-3,355

5.1 Culture and Leisure Revenue: Budget £5.0m, Var Minor

- Arts & Culture - Budget £1.4m, Var Adverse Minor
Underspends within Archives and Film Office of salaries and Theatre management fees offset by overspends on Theatre maintenance and grants, Wycombe Swan insurance bill and Community Development underachieved income.
- Museums & Heritage - Budget £0.6m, Var Favourable Minor
Agreed grant and management fees have been forecast leaving a small underspend.
- Country Parks, Parks & Play Areas - Budget £-0.1m, Var Adverse Minor
The previous adverse forecast due to an unachievable historical income

budget carried forward from legacy Aylesbury Vale District Council is to be covered within the service.

- d) Leisure Centres – Budget £0.3m, Var Favourable Minor
Unachieved forecast on income from PV Cells on Chiltern Leisure and an increase in management fee due to the Wycombe Athletics Centre. An in-depth analysis of each cost centre has resulted in an overall minor favourable variance. Operator income is still being forecast in line with MTFP predictions last year. There is a focus on the ongoing energy price increase and conversations with operators are ongoing.

5.2 **Culture and Leisure Capital:** Budget £9.1m, Var **£3.4m**

Most projects are forecast to be mostly fully spent with risks being monitored closely through the Service Project Boards. Slippage of £2.9m within S106 Funded projects relates to unreleased budgets for which forecasts will be updated once budgets are released; slippage of £0.5m within Parks and Play area due to delays caused by staff absences.



6. Education & Children's Services

Figure 11: Education & Children's Services Revenue Table

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab)
	£000	£000	£000	£000
Expenditure	79,660	90,140	10,480	
Income	(4,520)	(5,780)	(1,260)	
Children's Social Care	75,140	84,360	9,220	4,140 ↑
Expenditure	26,310	26,520	210	
Income	(11,380)	(11,250)	130	
Education	14,930	15,270	340	100 ↑
Expenditure	319,010	318,690	(320)	
Income	(319,010)	(318,690)	320	
Education - Dedicated Schools Grant	0	0	0	0
Education & Children's Services	90,070	99,630	9,560	4,240 ↑

Figure 12: Education & Children's Services Capital Table

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Forecast Outturn Released £000's	Forecast Unreleased £000's	Forecast Outturn £000's	Forecast Variance £000's
Children's Homes	0	0	499	499	0	0	0	-499
Children's Social Care Total	0	0	499	499	0	0	0	-499
Primary School Places	-587	4,986	1,567	6,553	2,840	500	3,340	-3,213
Provision for Early Years	0	83	101	183	10	0	10	-173
School Property Maintenance	2,480	5,625	0	5,625	5,625	0	5,625	0
Secondary School Places	10,356	24,385	-2,990	21,394	21,278	-100	21,178	-216
Provision for Special Educational Need	692	1,760	2,631	4,391	1,881	1,000	2,881	-1,510
School Toilets	127	217	0	217	217	0	217	0
School Access Adaptations	52	151	0	151	151	0	151	0
Schools Total	13,118	37,206	1,308	38,515	32,002	1,400	33,402	-5,113
Grand Total	13,118	37,206	1,807	39,014	32,002	1,400	33,402	-5,612

Note: negative actuals relate to accruals and retentions – where the value of work done / completed has been charged to last year, but invoices not yet paid.

6.1 Education & Children's Services Revenue: Budget £90.1m, Forecast £99.6m, Var +£9.5m

- a) An adverse variance of £9.5m is projected against the budget of £90.1m. This is an adverse movement of £4.2m compared with the previous quarter.
- b) An adverse variance of £9.2m is reported against the budgets for Children's Social Care and an adverse variance of £0.3m against budgets for Education
- c) The factors contributing to the significant overspend continue to be:
 - i. Increase in demand experienced by front line social care teams leading to the requirement for additional staffing in order to manage caseloads. This represents an increase of 26% since 2020.

- ii. National position in relation to the sufficiency of placements for children looked after is leading to a shortage of available placements and very high unit costs of those placements that can be accessed. This is also resulting in the need to develop creative solutions to support young people with complex needs and manage risk.
- iii. Increase in the number of Unaccompanied Asylum Seeking Children (UASCs) coming into Buckinghamshire is 120% on last year and 29 out of 30 have come through the National Transfer Scheme since April. This leads to an increase in the costs of accommodation for care leavers as those young people turn 18.
- iv. Continued increases in seriousness and complexity of support needed for children with disabilities.

A detailed review of the budget and forecast expenditure is taking place in order to identify actions that can be taken to reduce spend. An action plan is being drawn up as a result of this review identifying priority actions, timelines, and estimated savings. This plan will be monitored by Children's SLT and Children's Budget Board and the potential financial impact included in the forecast in future months as actions are agreed and implemented.

6.2 Education & Children's Services Capital: Budget £39.0m, Var -£5.6m

- a) A favourable variance of £3.2m against schemes for primary school places, including an underspend of £1.4m against the Kingsbrook Primary school project. Underspends will be utilised in the delivery of future projects to increase school places in line with the council's sufficiency duty.
- b) A favourable variance of £0.2m against secondary school places.

6.3 A favourable variance of £1.5m against schemes to deliver additional capacity for SEND provision. The underspend will be rolled forward to develop provision in line with the SEND Sufficiency Strategy.



7. Health & Wellbeing

Figure 13: Health & Wellbeing Revenue Table

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab) £000
	£000	£000	£000	
Expenditure	222,190	229,300	7,110	
Income	(57,390)	(59,740)	(2,350)	
Adult Social Care	164,800	169,560	4,760	1,650 ↑
Expenditure	23,100	23,150	50	
Income	(23,100)	(23,150)	(50)	
Public Health	0	0	0	0
Health & Wellbeing	164,800	169,560	4,760	1,650 ↑

Figure 14: Health & Wellbeing Capital Table

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Forecast Outturn Released £000's	Forecast Unreleased £000's	Forecast Outturn £000's	Forecast Variance £000's
Respite Care	0	436	0	436	0	0	0	-436
Adult Social Care Total	0	436	0	436	0	0	0	-436
Grand Total	0	436	0	436	0	0	0	-436

Health & Wellbeing Revenue: Budget £164.8m, Forecast £169.7m Var +£4.8m

- Adult Social Care shows an adverse variance of +£4.8m relating predominately to Nursing +£3.8m and Supported Living +£2.5m. This is partly offset by favourable variances on Residential placements, Direct Payments, employee costs and additional income. Subject to final approval, the release of £3.3m of contingency will reduce the variance to +£1.5m.
- The total Nursing pressure is +£3.8m. The figures include the full year effect of new starters, 3% fee uplifts and growth for the remainder of 22/23. Mitigating plans include home first approach and proactive reablement work to reduce the pressure, however, this remains a key risk due to the ongoing discussions around the future of D2A and the risk that growth could outstrip the budget due to winter pressures. The pressure will be reduced by the release of £2.3m contingency monies.
- The pressure in Supported Living of +£2.5m relates predominately to the full year effect of new starters in 2021/22 (£1.9m) and new starters from 1 April 2022 exceeding budgeted growth of £1.7m. The pressure will be reduced by the release of £1m contingency monies.
- There are a significant number of risks linked to the forecast in particular inflationary pressures now estimated to be between 5% and 7%, Adult

Social Care reforms, the future funding of Discharge to Assess and the risk of additional growth in client numbers, complexity and one-off price rises.

7.2 **Health & Wellbeing Capital:** Budget £0.4m, Var £-0.4m

- a) The approved budget for 2022-23 includes £1.3m of adult social care equipment funded from DFG. This is included within the overall Disabled Facility Grant budget line in the capital programme, currently reported under Housing & Homelessness.
- b) The budget for Respite Care is not expected to be spent in the current year.



8. Housing & Homelessness & Regulatory Services

Figure 15: Housing & Homelessness & Regulatory Revenue Table

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab) £000
	£000	£000	£000	
Expenditure	11,010	11,220	210	
Income	(7,580)	(7,080)	500	
Housing & Homelessness	3,430	4,140	710	370 ↑
Expenditure	10,670	11,010	340	
Income	(6,990)	(7,240)	(250)	
Regulatory Services	3,680	3,770	90	110 ↑
Housing & Homelessness & Regulatory Serv	7,110	7,910	800	480 ↑

Figure 16: Housing & Homelessness & Regulatory Capital Table

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Forecast Outturn Released £000's	Forecast Unreleased £000's	Forecast Outturn £000's	Forecast Variance £000's
Affordable Housing - S106 Funded	-26	4,565	-2,360	2,205	4,565	-2,360	2,205	0
Affordable Housing Total	-26	4,565	-2,360	2,205	4,565	-2,360	2,205	0
Chiltern & Bierton Crematoria	593	2,252	0	2,252	2,252	0	2,252	0
Cemeteries & Memorial Gardens	0	317	0	317	317	0	317	0
Cemeteries and Crematoria Total	593	2,569	0	2,569	2,569	0	2,569	0
Temporary Accommodation	883	1,188	0	1,188	1,188	0	1,188	0
Homelessness Total	883	1,188	0	1,188	1,188	0	1,188	0
Disabled Facility Grants	1,597	3,848	0	3,848	3,848	0	3,848	0
Enabling Schemes	-864	31	-31	0	31	-31	0	0
Home Renovation Grants	0	408	0	408	408	0	408	0
Raynes Avenue Park Drainage Replacement	0	152	0	152	152	0	152	0
Housing Total	733	4,440	-31	4,408	4,440	-31	4,408	0
Grand Total	2,183	12,761	-2,392	10,369	12,761	-2,392	10,369	0

Note: negative actuals relate to accruals and retentions – where the value of work done / completed has been charged to last year, but invoices not yet paid.

8.1 Housing & Homelessness & Regulatory Revenue: Budget £7.1m, Var **£0.8m**

- £0.7m adverse variance in Housing & Homelessness from increased demand on Temporary Accommodation, which is a £0.4m increase on Qtr 1 as demand remains high. This forecast projects that the current cohort of 145 people in Nightly Paid accommodation remains constant, and there is a risk that this may increase with the Cost of Living Crisis. The Housing team continue to work apace to identify opportunities to acquire more units to reduce the need for Nightly Paid accommodation.
- £0.1m net adverse variance in Regulatory Services: £0.1m adverse variance in Trading Standards from staff pay award and reduction in primary authority income post-COVID (expected to recover by 2024); £0.4m staffing

cost adverse variance in Coroners for additional administrative staff to work on caseload; £0.1m favourable variance in Registrars from increases in ceremony income; £0.1m adverse variance in Environmental Health from agency staff costs.

8.2 Housing & Homelessness & Regulatory Capital: Budget £8.8m, Var £0

- a) Housing & Homelessness programmes are currently forecast to match current year budgets. Following a Cabinet member review of the capital programme, the budget for Home Renovation grants will be surrendered in Qtr 3 to fund inflationary pressures elsewhere in the Capital Programme, as the Disabled Facilities Grant is available to fund such works.
- b) Cemeteries & Crematoria is forecast to match budget and expect to complete projects this financial year.



9. Planning and Regeneration

Figure 17: Planning & Regeneration Revenue Table

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab)
	£000	£000	£000	£000
Expenditure	17,440	18,090	650	
Income	(10,910)	(11,560)	(650)	
Planning	6,530	6,530	0	0
Planning & Regeneration	6,530	6,530	0	0

Figure 18: Planning & Regeneration Capital Table

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Forecast Outturn Released £000's	Forecast Unreleased £000's	Forecast Outturn £000's	Forecast Variance £000's
LEP 3rd Party Schemes	552	0	0	0	0	0	0	0
LEP 3rd Party Schemes Total	552	0	0	0	0	0	0	0
Aylesbury Town Centre	55	-176	2,300	2,124	150	150	300	-1,824
CIL Funded Regeneration	0	113	260	373	113	260	373	0
Employment & Regeneration Led Opportunit	193	1,495	0	1,495	1,495	0	1,495	0
Environment Led Opportunities	10	349	0	349	349	0	349	0
Former WDC Third Party CIL Projects	0	265	0	265	265	0	265	0
Future High Street Funds	213	9,700	1,600	11,299	9,700	1,600	11,299	0
High Wycombe Town Centre	58	176	-3	173	176	-3	173	0
Retasking of Winslow Centre	130	326	483	809	296	0	296	-513
Waterside North Development	30	81	100	181	81	100	181	0
Ashwells	68	100	0	100	100	0	100	0
Wycombe Air Park	15	-31	0	-31	0	0	0	31
Amersham Regeneration (St John's Build)	0	0	50	50	0	50	50	0
Wycombe District Centres	0	25	0	25	25	0	25	0
Regeneration Total	773	12,423	4,790	17,212	12,751	2,157	14,907	-2,305
Grand Total	1,324	12,423	4,790	17,212	12,751	2,157	14,907	-2,305

9.1 Planning & Regeneration Revenue: Budget £6.5m, Outturn £6.5m, Var £0.0m

- Planning & Regeneration are reporting a break-even position. Income from planning applications is favourable by £0.65m compared to budget due to continued high numbers of applications; that income is being used to fund additional staffing and associated costs to process the increased application numbers.

9.2 Planning & Regeneration Capital: Budget £12.8m, Forecast £14.9m Var £2.3m

- £1.8m of slippage on Kingsbury & Market Square, as the detailed specification for the project continues to be worked through ahead of a formal Cabinet Decision to progress the scheme.
- £0.5m slippage on Winslow regeneration (retasking), as the specification and scope of the project is being reviewed.

10. Transport

Figure 19: Transport Revenue Table

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab) £000
	£000	£000	£000	
Expenditure	33,710	33,700	(10)	
Income	(13,330)	(13,000)	330	
Highways & Technical Services	20,380	20,700	320	140 ↑
Expenditure	1,110	1,490	380	
Income	(390)	(790)	(400)	
HS2	720	700	(20)	(20) ↓
Expenditure	35,560	36,750	1,190	
Income	(2,430)	(1,950)	480	
Transport Services	33,130	34,800	1,670	560 ↑
Expenditure	1,490	1,730	240	
Income	(250)	(420)	(170)	
Transport Strategy	1,240	1,310	70	120 ↑
Transport	55,470	57,510	2,040	800 ↑

Figure 20: Transport Capital Table

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Forecast Outturn Released £000's	Forecast Unreleased £000's	Forecast Outturn £000's	Forecast Variance £000's
Car Parks	-50	-438	0	-438	-438	0	-438	0
Car Parks Total	-50	-438	0	-438	-438	0	-438	0
ADEPT Live Labs	390	925	0	925	925	0	925	0
Globe Park Access / Westhorpe Junction	10	50	0	50	220	0	220	170
Haydon Hill Cycle Way	31	42	0	42	42	0	42	0
Highways & Cycleway Funded Schemes	58	1,660	0	1,660	1,660	0	1,660	0
HS2 Funded Schemes	-26	-127	0	-127	-127	0	-127	0
NPIF Schemes	6	582	0	582	267	0	267	-315
Taplow Cycle Way	0	607	0	607	607	0	607	0
Active Travel Tranche II - Emerald Way	382	500	0	500	500	0	500	0
Highways & Cycleway Funded Schemes Total	850	4,237	0	4,237	4,093	0	4,093	-145
Improvements to Rights Way	75	167	-65	102	167	0	167	65
Denham Bridleway Bridge Replacement	-17	213	0	213	230	0	230	17
Berryhill Footbridge Repair	0	0	334	334	0	0	0	-334
Rights of Way Total	58	380	269	649	397	0	397	-252
Bridge Maintenance	202	998	0	998	998	0	998	0
Footway Structural Repairs	829	2,065	0	2,065	2,065	0	2,065	0
Maintenance Principal Rds - Drainage	1,422	2,041	0	2,041	2,041	0	2,041	0
Plane & Patch	3,342	4,369	0	4,369	4,369	0	4,369	0
Replacement Traffic Signals	120	438	0	438	483	0	483	45
Strategic Highway Maintenance Program	11,184	15,973	0	15,973	15,973	0	15,973	0
Street Lighting	262	1,600	0	1,600	1,600	0	1,600	0
Safety Fences	-87	236	0	236	236	0	236	0
Failed Roads Haunching & Reconstruction	507	3,000	0	3,000	3,000	0	3,000	0
Marlow Suspension Bridge	181	-1,107	1,400	293	293	0	293	0
Abbey Way Flyover High Wycombe	25	-70	300	230	230	0	230	0
Road Safety - Casualty Reduction	233	856	0	856	856	0	856	0
Strategic Highway Maintenance Total	18,222	30,400	1,700	32,100	32,145	0	32,145	45
Public Transport	15	131	0	131	131	0	131	0
Purchase of Fleet Vehicles	27	240	0	240	240	0	240	0
Transport Services Total	42	371	0	371	371	0	371	0
East West Rail	563	2,200	0	2,200	2,063	0	2,063	-138
Other Highway & Technical	2	1,020	0	1,020	1,020	0	1,020	0
Electric Vehicle Charging Points	0	200	0	200	200	0	200	0
Wycombe Parking Review	0	50	0	50	50	0	50	0
Other Transport & Infrastructure Total	565	3,471	0	3,471	3,333	0	3,333	-138
Grand Total	19,688	38,421	1,969	40,391	39,901	0	39,901	-490

Note: negative actuals relate to accruals and retentions – where the value of work done / completed has been charged to last year, but invoices not yet paid.

10.1 Transport Revenue: Budget £55.5m, Outturn £57.5m, Adverse Variance **£2.0m**

- a) Transport Services £1.7m adverse variance. £1.9m cost pressure within Home to School Transport due to higher than anticipated increased SEND contract costs and a 3% increase given to all Home to School Contracts to mitigate rising fuel prices. There is an expected increase in Personal Transport Budget costs as more people are transferred over. There is also a £0.1m adverse variance currently forecast within Client Transport due to staffing costs pressure. £0.3m favourable variance on Public Transport due to a reduction in concessionary pot following negotiations with commercial suppliers.

- b) Highways & Technical Services favourable variance £0.2m. Increased income from Parking and Street works offset by energy cost forecast from September onwards affecting Highways and Parking after taking into account the recently announced energy price guarantees.
- c) Transport Strategy £70k adverse variance: £40k income shortfall on Simply Walk, and £30k income shortfall on Transport Studies, offset with favourable variances in Highways Projects (Leader Portfolio). There is an opportunity for further favourable variances this year due to staff vacancies. Both variances have been permanently resolved via the recent staffing realignment in the Service Review.

10.2 Transport Capital: Budget £40.4m, Var **£0.5m**

- a) Strategic Highway Maintenance – Budget £32.1m, £0.1 variance - inflationary pressures and rising costs of materials relating to the Gyratory project not covered by DfT grant.
- b) Rights of Way – Budget £0.7m, £0.3m variance - slippage relating to Berry Hill Footbridge where Environment Agency has rejected a permit for the Council to commence works until February 2023.
- c) £0.2m of accelerated spend on Globe Park access. This project originally expected to spend £50k this year as the project winds down; now expecting wind down costs to be around £220k, to be funded externally.
- d) £0.3m of slippage the A40 London Road, Wycombe NPIF-funded scheme.

11. Corporate & Funding

Figure 21: Corporate & Funding Revenue Table

	Budget	Y/E Out- turn	Forecast Variance	%	Change in Forecast Variance
	£m	£m	£m		£m
Capital Financing	27.1	26.3	(0.8)	(3%)	(0.8)
Corporate Costs	15.2	8.9	(6.3)	(41%)	-
Reserves	(6.2)	(10.7)	(4.5)	73%	(4.5)
Treasury Management	(3.2)	(5.2)	(2.0)	63%	(0.7)
Corporate Total	32.9	19.3	(13.6)	(41%)	(6.0)
Business Rates	(58.2)	(58.2)	-	-	-
Council Tax	(377.4)	(377.4)	-	-	-
Council Tax Surplus	-	-	-	...	-
New Homes Bonus	(5.8)	(5.8)	-	-	-
Special expenses Council Tax	-	-	-	...	-
Unringfenced Grants	(20.1)	(20.4)	(0.3)	1%	-
Funding Total	(461.5)	(461.8)	(0.3)	0%	-
Total	(428.6)	(442.5)	(13.9)	3%	(6.0)

11.1 Corporate & Funding Revenue: Budget -£428.6m, Outturn -£442.5m, Var -£13.9m

- The £13.9m favourable variance (£6.6m last quarter) forecast comprises:
- £4.4m contribution from earmarked reserves to support the Council's overall forecast position. This is as a result of £4.4m of non-recurring income received in the Climate Change and Environment portfolio contributed to reserves, following partial resolution of the legal dispute with the Council's EfW contractor.
- £2.0m new favourable variance relating to Interest on Revenue Balances. This reflects a higher level of cash balances than budgeted, and the recent further increase in Bank of England base rate to 2.25% during September.
- £0.8m new favourable variance on Interest Payable budgets. This forecast has arisen due to the Council's ability to fund any new borrowing required in year from internal borrowing rather than external PWLB borrowing.
- A forecast surplus of £0.3m due to additional income from unringfenced grant income, where the budget was set prudently but a small amount of additional income is expected.
- A surplus of £0.1m on loan interest, following extension of a loan agreement.

- g) Corporate Contingencies: a £6.2m favourable variance on contingencies expected to be released. Specific contingencies have been forecast to be released to offset pressures as shown in the following table.
- h) Available reserve balances: in addition to the Corporate Contingencies, the “Mitigating Future Financial Risks” reserve which was set up following outturn 2021/22 as a result of unused contingencies and the overall favourable variance, had an opening balance of £9.9m. £1.5m of this has been utilised to fund the unconsolidated element of the 2022/23 pay award as agreed by SAPC, and £0.15m has been utilised to set up a Staff Hardship Fund, a balance of £8.25m remains which could be called upon if required.

Figure 21 Corporate Contingencies & Mitigating Future Financial Risks Reserve

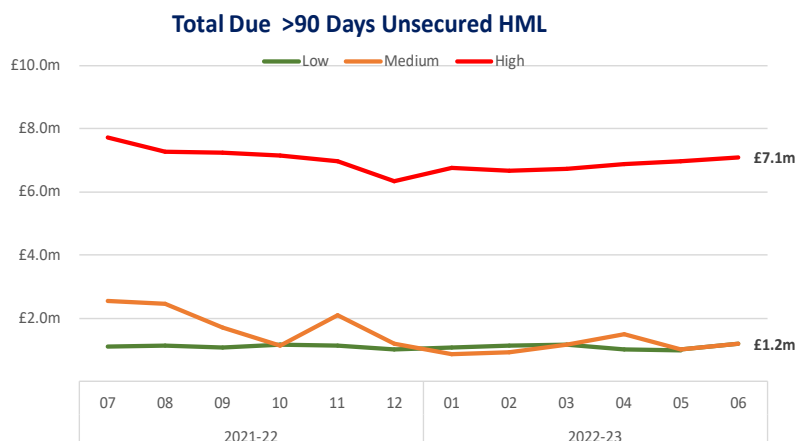
2022-23 Revenue Contingencies	Budget	Released	Current Budget	Favourable Variance - Mitigating pressures in monitoring	Remaining to cover pressures that may arise in remainder of the year
	£'000	£'000	£'000	£'000	£'000
Pay & Pension Contingency					
Pay Inflation	4,245	(4,245)	-	-	-
Pay - c/fwd (non consolidated)	710	0	710	-	710
Redundancy (non unitary)	500	0	500	-	500
Total Budget Risk	5,455	(4,245)	1,210	-	1,210
Service Risk Contingency					
Inflationary Pressures (incl. NI)	2,950	0	2,950	1,500	1,450
National Living Wage	250	0	250	-	250
Adult Social Care Pressures / Demography	3,210	0	3,210	3,100	110
Adult Social Care Provider Market	1,700	0	1,700	-	1,700
Home to School Transport	1,000	0	1,000	200	800
Children's Services Demography	1,410	0	1,410	1,410	-
High Cost Children's Placements	500	0	500	-	500
General Contingency - Economic Uncertainty	866	0	866	-	866
Total Service Risk	11,886	0	11,886	6,210	5,676
Total Contingency	17,341	(4,245)	13,096	6,210	6,886
Total Variation on Contingencies				6,210	
Available balance from "Mitigating Future Financial Risks" reserve	9,900				
£1.5m recommended by SAPC to support pay award	(1,500)				
£0.15m recommended by SAPC to support staff hardship fund	(150)				8,250
Total resources earmarked to mitigate further pressures					15,136

12. Outstanding Sundry Debts

Figure 21: Sundry Debts Table

Debt Summary Table

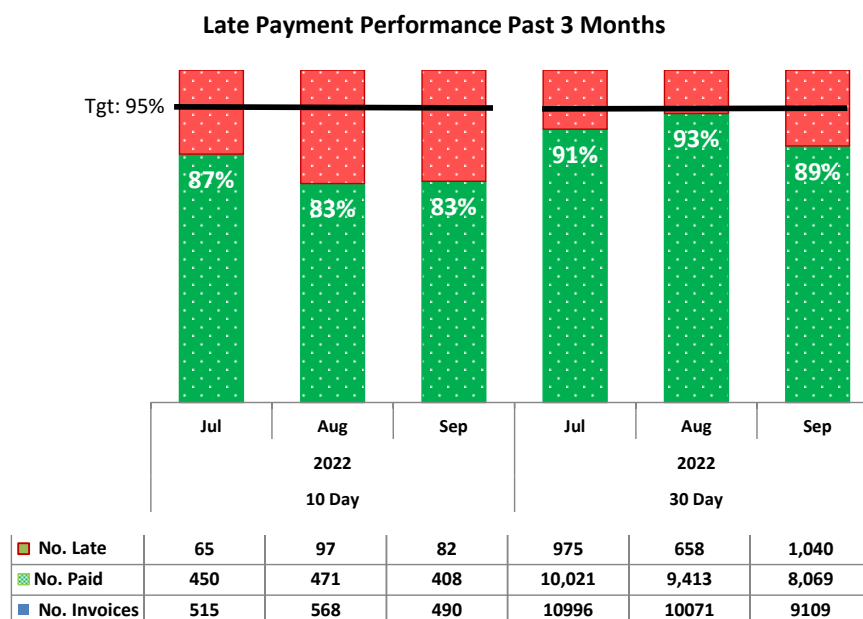
Total Sundry Debt Due	£17.8m
Movement:	£1.9m ↑
Unsecured Debt >90Days overdue	£9.5m
Movement	£0.8m ↑
Bad Debt Provision:	
Current Estimate	£6.7m
@ 1 April 2022	(£6.3m)



- 12.1 Total Sundry Debt Due has increased by £1.9m since the Q1 report, largely related to the timing of raising of rental invoices. This measure shows considerable fluctuations month to month but there has been an underlying downward trend over the last year reducing to £17.8m from £20.0m over the 12 months.
- 12.2 The chart above reflects the categorisation of outstanding debts into High, Medium and Low risk. This categorisation is in-line with the Corporate Debt Management Strategy and takes account of the age of the debt and the type of customer (public sector bodies being lower risk).
- 12.3 Unsecured debt overdue by over 90 days has also seen a downward trend, reducing by £1.9m over the last 12 months. However, since the Q1 report there has been an increase of £0.8m. In the majority of this relates to the value of >90 day unsecured debts in adults. There have been capacity issues during the quarter as a result of the summer holiday period and debt recovery action being paused between 9th – 20th September (passing of the Queen) has had an adverse impact on the debt collection. Resources have been repurposed to focus on debt collection which will improve the outstanding debt position going forward

13. Late Payments

Figure 22: Late Payments Table



13.1 Q2 overall performance is 90.8% paid “on-time” compared with 94.5% achieved in Q1 and 94.2% in the last 12 months.

13.2 Q2 performance for invoices with 10-day payment terms is 84.8% and there is a reduction in performance compared with Q1 87.6%.

- a) The low performance has not been created by one specific category of Supplier payments but it has been identified that more team resource resilience is required in the Corporate Business Support Transaction Hub team (CBSTH) for planned Officer absences.

13.3 Q2 performance for invoices measured against 30-day terms is 91.1% against a target of 95% and there is a reduction in performance compared with Q1 94.8%.

- a) The performance compared with Q1 has improved in respect of the Pertemps invoice process, this issue was addressed in July 2022. The two other areas of focus are the Utilities invoice process and Client Transport invoices, referred to below under Improvement Actions. There has been resource change in the Client Transport Finance team over the quarter, including the appointment of a Finance Manager and two Officers.

13.4 Improvement Actions:

- a) The Utility contracts have been awarded to new suppliers and there will be a change of payment method to direct debit once this is in place reducing the risk of late payment in future reports.

- b) The Client Transport Team now have a fully resourced team which once trained on all aspects of the invoice process should address the backlog.
- c) The Accounts Payable Manager has discussed with the Corporate Business Support Team Leader to ensure that the timelines are documented when payments are to be made via the vendor upload payment process to address the occasional late payments being made by this work area

