

Financial and Performance Outturn 2018/19 - including Capital Programme (Subject to External Audit)

Cabinet



Plymouth City Council

Finance Monitoring – 2018/19

Quarter 4 Outturn at 31 March 2019

1. Introduction

- 1.1 This report reviews the Council's financial performance and in terms of activity for the year ended 31 March 2019.
- 1.2 The provisional outturn position (subject to external audit review) for 2018/19 is an overspend of £1.117m. This outturn position needs to be seen in context of the financial challenges the Council faced during the year and needs to be read in the context of needing to deliver in excess of £11m of savings in 2018/19.
- 1.3 In comparison to 2017/18 the overspend before any adjustments (e.g. the use of section 106 grants) was £2.411m. This year represents an improvement although the £1.117m will be drawn from the Council's working balance with the aim to repay this sum during the financial year starting 1 April 2019. This will be reflected within the developing Medium Term Financial Plan
- 1.4 Significant pressures within Social Care due to increasing demands arising from demographic growth and complex client needs resulted in an overspend being declared within People Directorate. The principal issue was the £4.005m adverse outturn position within the Children Young People and Families (CYPF) Service due to the increased cost and volume of looked after children's placements.
- 1.5 Within the Place Directorate identified pressures within Waste Services and Fleet and Garage have been managed by identifying savings and maximising income across the Directorate resulting in a favourable position overall.
- 1.6 The Council was able to maintain service delivery whilst achieving savings particularly within Strategic Commissioning of £0.253m, Finance of £0.451m, Spatial Planning and Infrastructure of £ 0.452mm, Highways and Car Parking of £0.503m and Economic Development of £0.734m
- 1.7 Further details of the main variations are contained within section A of this report.
- 1.8 It is appropriate, given the financial challenges facing the Council in the next financial year and the medium term, that as part of reporting the final position for 2018/19 further consideration is now given to future levels of the Working Balance and reserves. As is normal practice at this time of year, the Chief Finance Officer, the Service Director for Finance is recommending adjustments to provisions and reserves within the report. Full details of the Council's reserves and provisions will be set out within the Statement of Accounts.
- 1.9 The outturn figures will now feed into the Council's formal Statement of Accounts, which will include the Balance Sheet position. The Accounts and Audit Regulations 2011 require the Service Director for Finance, as the Council's Section 151 Officer, to formally approve the Accounts by 31 May 2019. The External Auditor is required to audit the accounts by 31 July 2019 – the statutory deadline for their publication; the Audit Committee will be formally asked to approve the final accounts for the year following completion of the audit.

SECTION B: REVENUE FINANCE OUTTURN

2. Revenue Finance Outturn 2018/19

- 2.1 Council approved a gross revenue budget of £501.679m with a net revenue budget of £185.556m for 2018/19 at its meeting in February 2018. Table I below provides a summary of the Council's overall revenue expenditure and compares the provisional outturn (subject to Audit) with the latest approved budget.
- 2.2 The finance outturn position, before any adjustments, shows an overspend of £1.117m which is a 0.6% variance. The outturn position needs to be considered in the context of a challenging financial climate and the continuation of the Government's austerity programme with respect to public finances. In 2018/19 the Council has managed a £11.534m savings programme in addition to increasing service demands and customer expectations. In addition increased pension costs have continued to arise due to further reducing workforce numbers.

Table I End of Year Revenue Outturn by Directorate.

Directorate	2018/19 Gross Expenditure	2018/19 Gross Income	2018/19 Council Approved Net Budget	2018/19 Latest Budget	2018/19 Outturn	Year End Over / (Under) Spend
	£m	£m	£m	£m	£m	£m
Executive Office	6.552	(0.648)	5.904	5.906	5.833	(0.073)
Corporate Items	7.136	(12.499)	(5.363)	(9.107)	(9.154)	(0.047)
Finance*	25.441	(4.733)	20.708	17.973	17.522	(0.451)
Customer and Corporate	104.323	(90.476)	13.847	14.981	14.993	0.012
People Directorate	258.893	(134.039)	124.854	130.198	132.904	2.706
Office for the Director of Public Health	19.456	(19.141)	0.315	0.315	0.297	(0.018)
Place Directorate	79.878	(54.588)	25.290	25.290	24.278	(1.012)
TOTAL	501.679	(316.124)	185.556	185.556	186.673	1.117

*Finance Directorate includes the Councils Treasury Management activities which are subject to a separate outturn report considered by Audit Committee.

- 2.3 Full details of outturn position by Directorate are shown in Appendix I. Further details for other adjustments and reserve movements are set out in section 5 of the report.
- 2.4 Across the Council, management actions to reduce the potential of an overspend being incurred included a review of all discretionary spend and delayed expenditure wherever possible.
- 2.5 Given the timetable to produce the accounts, both PCC and N.E.W. Devon CCG have agreed to formalise the financial position as shown in Table 2 for the Plymouth Integrated Fund.

Table 2 Plymouth Integrated Fund

Plymouth Integrated Fund	Section 75 indicative position	2018/19 Budget	Forecast Outturn	Forecast Year End Over / (Under) Spend
	£m	£m	£m	£m
N.E.W. Devon CCG – Plymouth locality	349.581	351.844	356.089	4.245
Plymouth City Council	253.559	258.953	261.609	2.706
TOTAL	603.140	610.747	617.698	6.951

*This represents the net People Directorate budget plus the gross Public Health Commissioning budget (which is financed by a ring fenced Department of Health Grant).

3. Analysis of the Final Outturn Position by Directorate

Executive Office

- 3.1 This service area has recorded an underspend of £0.073m for the year, due to the receipt of Brexit grant received mid-March, additional income generated and an underspend on some members budgets.
- 3.2 Additional income generated within Legal services offset the pressure being previously reported.

Corporate Items

- 3.3 Corporate items is showing a favourable position of £0.047m.
- 3.4 As part of the work undertaken to achieve a balanced outturn position, a one off balance sheet adjustment was credited to Corporate Items. Subsequently this £1.000m was transferred to the People Directorate to match the revenue saving to the area the original costs were charged.
- 3.5 In addition to this another reduction in the potential savings identified has arisen. A review of reserves was conducted and over £0.400m was identified as a possible saving. At the year end, however, it was only possible to apply £0.060m.
- 3.6 It is worth noting that Corporate Items holds a number of non-service specific budgets, including pensions and insurance. Due to the nature of these budgets, any pressures that arise are difficult to address with any service specific actions leading to corporate pressure.
- 3.7 The budget pressure within Corporate Items is due in main to the funding arrangements for the deficit in the Pension fund (a budget shortfall of £0.600m) and the management of a number of public liability insurance claims. If all claims, current and future, are fully paid there are insufficient funds in the Insurance Reserve to meet all liabilities. The funds currently standing at 75% funded. These pressures have been offset in year with the use of one off resources.

- 3.8 The budget to meet the Redundancy Provision has been fully utilised in 2018/19 used largely to meet pension strain payments for a small cohort of staff who have now left the Council.

Finance

- 3.9 Finance has ended with a £0.451m underspend. This is largely due to successfully managing Minimum Revenue Provision (MRP) with the Treasury Management (TM) budget whilst also managing interest rate challenges due mainly to the increase in borrowing. TM continuing to feel the result of economic uncertainty.
- 3.10 Facilities Management (FM) budgets in aggregate have overspent in 2018/19.
- 3.11 Soft FM services have outstanding legacy of £0.285m due to an underfunding of pay budgets that didn't fully cover living wage cost increases and the delay in fully implementing the staff reorganisation. This has now been delivered and the reorganised service operating within budget for 2019/20.
- 3.12 Within Hard FM an internal recharge for Grounds Maintenance of £0.173m and emergency repair works due to landslides has contributed to the overspend. Income targets for both TM and FM proved to be challenging this year and it is anticipated this challenge will continue into 2019/20 and beyond.
- 3.13 FM is feeling the growing pressure arising from increased utility charges, although the project commissioned from Plymouth Energy Community (PEC) to install solar panels is forecast to mitigate this. These targets will need to be closely monitored over the year ahead.

Customer and Corporate

- 3.14 The Customer Service Department has ended with a favourable position of £0.214m. This is predominantly due to savings made against staffing costs.
- 3.15 Housing Benefit, despite its volatility did contribute to this position due to recovery action of overpaid benefit requiring a smaller than anticipated increase in the bad debt provision. However going forward there remains a risk of underfunding the provision as more claimants move to Universal Credit thereby reducing the ability to recover.
- 3.16 The Service Centre has, as outlined in the MTFP, a significant savings target that remains a challenge going forward. The pressure in 2018/19 totalled £0.402m but a one off resource was used to deliver a balanced position for this financial year. However, this has been carried forward to 2019/20.
- 3.17 Human Resources (HR) & Organisational Development (OD) also delivered an underspend of £0.192m following reduced spend against the training budget and in-year vacancy savings. Alternative delivery methods to meet training requirements were successfully used.
- 3.18 There is a pressure of £0.122m held in the Customer Department. This pressure is the result of legacy items once held in the old Transformation and Change Directorate being apportioned out amongst the original members. This is the proportion belonging to Customer Services, Human Resources and ICT. A similar legacy target has been absorbed by Finance and the Chief Executive Office.
- 3.19 The ICT budget also recorded a small overspend of £0.293m. This pressure has arisen due to the increased costs incurred from financing IT expenditure not being fully met by income

including the Delt dividend. Costs have been closely monitored all year and controls put in place to prevent them growing further. In addition the budget has absorbed costs of systems contributing to benefits being delivered in core services.

People Directorate

- 3.20 The Children Young People and Families (CYPF) Service are reporting an adverse outturn position of £4.005m. The overall CYPF overspend can be attributed to the increased cost and volume of looked after children's placements.
- 3.21 The cost of the care is particularly high due to the level of support needed to keep young people safe, such as specialist residential care placements with high levels of staffing. A number of very costly care packages have been as a result of Court of Protection orders that have placed a duty on the Council to provide specialist care.
- 3.22 This increasing financial demand on Children's Services is not just a local issue, but is seen nationally and is a culmination of rising demand, complexity of care, rising costs and the availability of suitable placements.
- 3.23 The Service through business as usual have continued to hold expenditure wherever possible through the quarterly budget review exercise, holding vacant positions and grant maximization this has offset the overall pressure by (£1.801m).
- 3.24 The Service continue to keep the pressure on going into the new financial year by continuing with the following actions to address the pressure in the system.
- Looked after Children – only one point of contact for all new entrants.
 - Fortnightly placement review to ensure step down of high cost placements.
 - Maximize contribution from partners including Health and Education.
 - Maximize local residential placements to avoid higher out of area costs.
- 3.25 Ongoing work continues, all placements are reviewed regularly in order to reduce the pressure on cost and volume where appropriate.
- 3.26 The Strategic Commissioning service is reporting a year end favourable position of £0.253m. This is a significant achievement given the cost and volume pressures in the system especially around residential and nursing care and supported living.
- 3.27 As part of the MTFP for 2018/19, Strategic Commissioning have achieved savings of £2.546m as well as £2.248m of savings brought forward from 2017/18 that were realised from one off savings and needed to be achieved in this financial year.
- 3.28 Work will continue into 2019/20 to review all costs and volume impacts on the department spend with management actions to minimise all administration costs where possible.
- 3.29 The weekly dashboards will continue to be used to inform the service of all client numbers and costs, with the continuation of the successful Budget Containment meetings (2 per month) working with our key partners Livewell and CCG. These meetings oversee a Budget Recovery Plan with key measures including an enhanced Scheme of Delegation and client reviews.
- 3.30 People Management & Support budget recorded an underspend of £1.001m due to a one off balance sheet adjustment. This contribution reflects a review of the Council's Balance Sheet resulting in the ability to fund switch from revenue to capital but still maintain the integrity of the Balance Sheet provision. This is a one off transaction benefiting 2018/19 only.

- 3.31 Education, Participation and Skills (EP&S) balanced to budget.
- 3.32 As part of the MTFP for 2018/19, EP&S has made savings of over £0.699m as well as £0.687m of savings brought forward from 2017/18 that were previously realised from one off savings. There was an added pressure of £0.159m due to Adult Community Meals, however, £0.130m of this was offset by grant maximisation.
- 3.33 EP&S have had long standing controls in place. It is clear what is statutory and this is continuously reviewed. Extremely diligent and holistic planning has been exercised. Looking forward, the department will be working within the new Children's Directorate to continue to achieve maximum savings.
- 3.34 Community Connections has finished the year £0.045m under budget. As part of the MTFP for 2018/19, Community Connections has realised savings of over £0.368m plus covered £0.291m of one off savings brought forward from 2017/18.
- 3.35 Average Bed and Breakfast (B&B) numbers for the year have been reducing and finished with an average of 46 placements per night, although there was a reduction in Housing benefit claimed at the start of the year due to the change to the Universal Credit System. This presented a £0.351m overspend within 2018/19.
- 3.36 This cost pressure has been offset within the Localities budget with additional capitalisation of Community Equipment and the maximisation of government grants, one of which was received within March 2019. The reduction in B&B numbers has been achieved by the service with use of alternative properties provided through existing contracts as well as use of additional contracted staff to target single occupancy stays.
- 3.37 The department will face continuing pressures going into 2019/20 but are confident they will again achieve budget.

Office of the Director of Public Health (ODPH)

- 3.38 The Public Health Directorate has achieved a underspend of £0.018m at year end. The budget is made up of the grant funded Public Health of £15.330m plus the Public Protection Service and Bereavement Services. The grant funded section of Public Health forms part of the Integrated Fund.
- 3.39 The £0.405m reduction in the Public Health grant received in 2018/19 from the 2017/18 allocation has been covered by a variety of management actions, mainly around the contracts that are held within the department.
- 3.40 The Public Protection service, funded from Revenue Support Grant and other income streams, has achieved a saving of £0.018m.
- 3.41 The Bereavement Service recorded an increase in the numbers of cremations against the budget for 2018/19. However, any surplus from this service is ring-fenced and therefore cannot be included as a favourable variation for the Directorate.

Place Directorate

- 3.42 Strategic Planning and Infrastructure (SP&I) underspent by £0.451m. This has been achieved through proactive budget management including driving income and restricting various areas of

planned expenditure within the department to reflect the wider budget pressures elsewhere within the City Council.

- 3.43 Since February a number of uncontrolled pressures impacted on the final position, including concessionary fares, Joint Local Partnership costs and a small amount of missed income against building control targets.
- 3.44 Departmental Management has enabled savings to be made across all three service areas to offset overspending relating to the legacy target apportioned and GAME staffing pressures.
- 3.45 Income generation, including that from Asset Investment Fund (AIF) acquisitions have enabled a series of spend pressures within Economic Development to be met, including the cost of the events programme. Over the last three financial years net income delivered by the AIF is as follows: £880,000 in 2016/17, £2.100min 2017/18 and £2.800min 2018/19.
- 3.46 Street Scene & Waste outturn is £0.306m overspent. This is due to awaiting a new deal for the Refuse Transfer Station, increased agency and overtime costs, and external hire. This was partly mitigated by use of specific reserves (including committed sums) and additional income from Viridor at the Materials Recycling Facilities. In 2018/19 commercial waste delivered to the Refuse Transfer Station at Chelson Meadow increased to 7,997 tonnes up from 5,278 in 2017/18 – an increase of 2,719 tonnes (around 34%). This activity generated an external income of £0.982m in 2018/19 compared to £0.685m in 2017/18 – an increase of £0.297m (around 30%). The customer base of SME's and small scale waste carriers increased to 588 in 2018/19 compared to 415 in 2017/18 – an increase of 173 (around 29%).
- 3.47 Fleet and Garage outturn was £0.015m adverse held in the Fleet account. This was due to the requirement to purchase new Health and Safety equipment, and a slight shortfall against the scrap metal income target.
- 3.48 Highways and Car parking outturn shows a favourable variation of £0.503m. Large savings against salaries and increased capitalisation of Mayflower project related costs have enabled this as well as offsetting a pressure arising from emergency electrical works at boathouses on Commercial Wharf.

4. Other Financial Performance

4.1 In addition to the financial outturn reports within this report there were a range of other significant performance achievements which have contributed to the year-end position. In-year collection targets are set for our Council Tax, Business Rates, Commercial Rent, and Sundry Debt Income including our Trade Waste Income. The 2018/19 revenue budget was based on the achievement of the required targets.

4.2 Some Key Indicators are:

- ↑ 99.0% of NNDR collected against a target of 98.0% (2017/18 = 98.6%). 1% of NNDR collected equates to £0.902m.
- ↑ Average borrowing rate of 2.18% was achieved against target of 3.00% (2017/18 = 2.38%). This equates to a notional £2.644m saving.
- ↑ VAT partial exemption at 4.31% against a target of 5% (2017/18 = 3.41%).
- ↑ Average investment return of 1.77% was achieved against target of 1.5% (2017/18 = 1.34%). This equates to a £0.228m return.

- 99.0% of all supplier invoices were paid within 30 days against a target of 99.0%.
- ↓ 46.9% of the Council's spend was incurred businesses within the "PL" post code against target of 55% (2017/18 = 53.4%). This equates to £106.0m of spend.
- ↓ 96.8% of Council Tax collected against a target of 98.5% (2017/18 = 96.9%). This equates to £122.831m.

5. 2018/19 Financial Review

- 5.1 As part of consideration of the outturn position, and before officially closing the accounts, it is necessary to review the Council's overall financial position, looking not only at the general fund revenue outturn position for the year, but reviewing the adequacy of reserves and provisions in the light of financial liabilities identified over the short to medium term. Decisions made feed into the Council's statutory Statement of Accounts which is subject to external audit.
- 5.2 As an integral part of the financial review the Service Director for Finance - Finance and Corporate Management Team (CMT) are recommending that capital receipts and monies derived from section 106 agreements are utilised in accordance with the budget as agreed in February 2018.

Working Balance

- 5.3 The Working Balance as at 31 March 2019 is £8.050m. The Working Balance has a recommended minimum set at 5% of the net revenue budget. This minimum is approved by Council. Due to the continued pressures felt, the Council has had to make further use of its Working Balance reducing it to 4.3% of the net revenue budget in order to deliver a breakeven position.

Table 4 Working Balance

	March 2018	MTFP adjustment	March 2019
	£m	£m	£m
Working Balance	9.167	(1.117)	8.050

Schools Balances

- 5.4 At the end of the year there was a total of £3.062m unspent monies against schools' delegated budgets and other reserves. The main reasons why schools hold balances are:
- Anticipation of future budget pressures usually arising from pupil number variations.
 - To provide for the balance of Government grants paid during the financial year (April– March) which cover expenditure occurring across the academic year (September – August).
- 5.5 There are two nurseries and one maintained school with deficit balances included in this overall figure above, with a combined deficit of £0.426m. There are currently no implications to Plymouth City Council for this deficit as these are offset by the schools with a surplus balance.

Recommendations

That Cabinet:-

1. Note the provisional outturn position as at 31 March 2019.
2. Note the use of Working Balances to ensure a balanced position is achieved in 2018/19.

SECTION C: CAPITAL PROGRAMME OUTTURN 2018/19

6. Capital Programme outturn 2018/19

- 6.1 The provisional capital programme outturn position for 2018/19 is £134.005m. This is shown by Directorate in Table 5 below. This is within the approved Capital Budget of £870.007m reported to Full Council in February 2019.

Table 5 – Capital Outturn 2018/19

Directorate	Latest Forecast December 2018	Re-profiling	Approvals post Dec	Variations & virements	2018/19 Outturn	%
	£m	£m	£m	£m	£m	
Place	133.253	(17.087)	4.208	0.178	120.552	90.5
People	7.578	(1.853)	2.330	0.041	8.096	106.8
Customer & Finance Service	4.711	(1.182)	0.540	(0.080)	3.989	84.6
Public Health	1.173	(0.650)	0.000	0.000	0.523	44.6
TOTAL CAPITAL PROGRAMME	146.715	(20.774)	7.078	0.139	133.158	90.8
Efficiency Strategy	0.000	0.000	0.847	0.000	0.847	
TOTAL CAPITAL EXPENDITURE	146.715	(20.774)	7.925	0.139	134.005	

- 6.2 The 2018/19 programme outturn of **£134.005m** has enabled investment in some notable schemes, including:
- **£70.345m** Asset Investment acquisitions including:
 - Ballard House
 - Next
 - Langage Business Park
 - Derrys Cross Leisure
 - Launceston Retail Park

Asset Investment Fund rental income from assets is included in the Economic Development revenue budget. In November 2015 the Asset Investment Fund (AIF) was established and has a mandate to acquire income producing, direct development and forward funding commercial property schemes to deliver the fund's investment objectives of:

1. Stimulation of economic and employment growth and regeneration in the city.
2. Long-term income generation.

Through a pro-active acquisition strategy, 14 assets have now been acquired, together with the successful completion of one direct development opportunity and a forward funding agreement, resulting in a gross capital fund value in excess of £150.000m with a gross annual rent roll in excess of £8.500m.

The AIF has a well-defined investment strategy to manage risk. A key pillar of this is establishing a diversified portfolio with regards to property sector (retail, office and industrial), tenant type and income-expiry profile. The investment approach is also to primarily target secure investments, which generate a net initial yield in excess of 5% per annum (before debt servicing).

The adoption of an Asset Investment Framework provides a sound basis and evaluation criteria on which future property investment acquisitions can be assessed and the performance of the existing investments monitored. This will ensure that the Council's commercial estate will provide a secure long term income stream to help front line service delivery and support the economic development of the city.

- **£4.284m** Forder Valley Link Road
- **£14.710m** for the redevelopment of the City Museum and Library into the 'The Box'
- **£7.402m** Highway maintenance and essential engineering
- **£4.413m** Community neighbourhoods, parks and public realm.
- **£2.746m** of Basic Need works in Plymouth schools to allow for increasing capacity trajectories
- **£3.313m** for Disabled Facilities Grant works
- **£1.943m** maintaining corporate and heritage assets
- **£1.794m** ICT provision, upgrading and creating new capabilities for ICT infrastructure

Capital Financing 2018/19

6.3 The table below shows the final financing of the 2018/19 programme.

Table 6 – Financing of 2018/19 Capital Programme

Method of financing	Un ring-fenced £m	Ring – fenced £m	Total £m
- Capital receipts	0.000	1.478	1.478
- Grants (e.g. gov't, HLF, LEP, Environment Agency)	5.452	26.369	31.821
- Internal PCC Balance Sheet Funds	0.006	0.706	0.712
- Contributions, S106 & CIL (neighbourhood element)	0.000	0.256	0.256
- Direct Revenue Funding from service areas	0.000	0.174	0.174
- Borrowing:			
- Corporately funded	22.609	0.000	22.609
- Service revenue budget funded	0.000	76.108	76.108
CAPITAL PROGRAMME FINANCING 2018/19	28.066	105.092	133.158
- Capital Receipts to fund the efficiency strategy	0.000	0.847	0.847
TOTAL CAPITAL EXPENDITURE FINANCING 2018/19	29.148	104.857	134.005

- 6.4 **Service Borrowing:** Service departments will make a revenue contribution for their borrowing based on the amount of the loan, the interest rate and the life of the individual assets. The interest cost is calculated using interest rates provided by the Treasury Management Team and is based on the term of the borrowing. The interest rates are fixed for the full term of the borrowing so that the service knows the full cost of borrowing.
- 6.5 The cost of borrowing is charged the year after the assets comes into use. The service would cover the cost of borrowing from the benefits gained once the scheme has been completed and commissioned. There should therefore be no additional cost to service budgets as the budgets will receive both the benefits derived and cost of debt financing.
- 6.6 **Corporate Borrowing:** Corporately funded schemes are charged to the Treasury Management budget. Over recent years there has been a big increase in corporate borrowing to fund capital projects. The cost of interest and loan repayments MRP (Minimum Revenue Provision) is directly charged to the revenue budget through the Treasury Management budget. Additional budget will be required to fund the future interest and loan repayments and this will be reviewed each year as part of the MTFP.

Revised Capital Programme 2019 – 2024

6.7 The table below sets out the revised capital programme for the 2019 – 2024 period:

Table 7 – Revised Capital Programme

Directorate	2019/20 Forecast	2020/21 Forecast	2021/22 Forecast	2022/23 Forecast	2023/24 Forecast	Total Programme
	£m	£m	£m	£m	£m	£m
Place	150.505	56.432	24.870	2.651	2.556	237.014
People	5.799	0.179	0.172	0.172	0.000	6.322
Customer & Finance Service	9.426	2.442	0.000	0.000	0.000	11.868
Public Health	6.423	4.844	0.000	0.000	0.000	11.267
TOTAL	172.153	63.897	25.042	2.823	2.556	266.471

Recommendations

That Cabinet:-

- I. Note the Capital Report including the Capital Financing Requirement of £134.005m.

REVENUE OUTTURN VARIANCES MARCH 2019

APPENDIX A

DEPARTMENTS	2018/19 Gross Expenditure Latest Approved Final	2018/19 Gross Income Latest Approved Final	Latest Approved Final	Outturn	Outturn Variation
	£'000	£'000	£'000	£'000	£'000
Executive Office	1.697	(0.071)	1.626	1.472	(0.154)
Departmental Support	0.834	(0.068)	0.766	0.737	(0.029)
Members	1.309	(0.019)	1.290	1.286	(0.004)
Electoral Function	0.721	(0.022)	0.699	0.786	0.087
Legal	2.014	(0.489)	1.525	1.552	0.027
Total Executive Office	6.575	(0.669)	5.906	5.833	(0.073)
Other Corporate Items	6.734	(15.841)	(9.107)	(9.154)	(0.047)
Total Corporate Items	6.734	(15.841)	(9.107)	(9.154)	(0.047)
Finance	24.161	(6.188)	17.973	17.522	(0.451)
Total Finance	24.161	(6.188)	17.973	17.522	(0.451)
Customer Services	95.321	(89.907)	5.324	5.110	(0.214)
Departmental Management	(0.028)	0.000	(0.028)	0.094	0.122
Human Resources & OD	1.974	(0.062)	1.912	1.720	(0.192)
ICT	7.907	(0.507)	7.400	7.693	0.293
Transformation	1.133	(0.850)	0.373	0.376	(0.003)
Total Customer and Corporate Services	106.307	(91.326)	14.981	14.993	0.012
Children, Young People, Families	38.954	(3.566)	35.388	39.393	4.005
Strategic Commissioning Adult Social Care	112.187	(30.742)	81.445	81.192	(0.253)
Education Participation Skills	103.259	(92.926)	10.333	10.333	(0.000)
Community Connections	4.472	(1.657)	2.815	2.770	(0.045)
Management and Support	0.386	(0.169)	0.217	(0.784)	(1.001)
Total People Directorate	259.258	(129.060)	130.198	132.904	2.706
Bereavement Services	1.114	(2.851)	(1.737)	(1.737)	0.000
Civil Protection Unit	0.184	(0.047)	0.137	0.123	(0.014)
Environ Health (Food & Safety)	0.432	(0.033)	0.399	0.342	(0.057)
Environmental Protection	0.587	(0.140)	0.447	0.369	(0.078)
Licensing	0.315	(0.396)	(0.081)	(0.052)	0.029
Operational and Development	0.224	(0.043)	0.181	0.292	0.111
Public Health	16.154	(15.616)	0.538	0.538	0.000
Trading Standards	0.447	(0.016)	0.431	0.422	(0.009)
Total Office of Director of Public Health (ODPH)	19.457	(19.142)	0.315	0.297	(0.018)
Economic Development	17.016	(16.569)	0.447	(0.287)	(0.734)
Strategic Planning	15.008	(5.292)	9.716	9.265	0.451
Street Services	47.008	(29.310)	17.698	17.515	(0.183)
Management and Support	1.004	(3.575)	(2.571)	(2.215)	0.356
Total Place Directorate	80.036	(54.746)	25.290	24.278	(1.012)
Total General Fund budget	502.528	(316.922)	185.556	186.673	1.117

