

EXECUTIVE 17th August 2023

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| Report Title | Budget Forecast 2023-24 at Period 3 |
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| Lead Member | Councillor Lloyd Bunday, Executive Member for Finance and Transformation |

| | |
|--|---|
| Key Decision | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| Is the decision eligible for call-in by Scrutiny? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| Are there public sector equality duty implications? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| Does the report contain confidential or exempt information (whether in appendices or not)? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| Applicable paragraph number for exemption from publication under Schedule 12A Local Government Act 1974 | |

List of Appendices

Appendix A – Savings Schedule

1. Purpose of Report

- 1.1. The revenue budgets (2023/24) and Medium-Term Financial Plans for North Northamptonshire Council for the General Fund and the Housing Revenue Account were approved by Council at its meeting on 23rd February 2023. The purpose of this report is to set out the forecast outturn position for the Council for 2023/24 for the General Fund the Housing Revenue Account and the Dedicated Schools Grant.
- 1.2. This monitoring report sets out the material financial issues identified since the 2023/24 budget was set, based on the income and expenditure as at the end of June 2023 (Period 3) and reflects the views of the Assistant Directors and budget managers within the Directorates.
- 1.3. As part of the ongoing monitoring process, work will continue to examine income and expenditure and activity data, against the available budgets to support the position presented and help to shape the medium-term financial plan.

2. Executive Summary

- 2.1 This report provides commentary on the Council's forecast for the revenue outturn position 2023/24. This is an early indication based on information available as at Period 3 (June 2023) – the forecast position for each of the funds is as follows:
- General Fund - overspend of £7.847m - (Period 2 - £7.120m).
 - Housing Revenue Account - overspend of £24k – (Period 2 – £93k).
 - Dedicated Schools Grant is currently forecast to be delivered on budget this is unchanged from Period 2.
- 2.2 The forecast is based on the emerging data for 2023/24 and the Council will continue to assess and refine the position on a regular basis using the latest intelligence available. The forecast presented in this report is based on the best available data and information of the operations of the Council and represents the view of the Budget Holders and Directors.
- 2.3 In order to help safeguard the financial position of the Council, officers will continue to seek efficiencies in year to offset the forecast overspend. The Council has a contingency budget and reserves available to call on to help fund in-year pressures, however, it will look to achieve alternative mitigations in the first instance.
- 2.4 National factors continue to be challenging and the Council, like its residents and businesses are facing inflationary pressures which impacts on the cost of services with CPI in June 2023 at 7.9%. Alongside this, the Bank of England increased interest rates by 0.25% in August and are now at 5.25%.

3. Recommendations

- 3.1 It is recommended that the Executive:
- a) Note the Council's forecast outturn position for 2023/24 as summarised in Section 4, alongside the further analysis, risks and other considerations as set out in Section 5 to Section 7 of the report.
 - b) Note the assessment of the current deliverability of the 2023/24 savings proposals in **Appendix A**.
 - c) Approve an increase in the gross budget of £984k to support the delivery of the government's wider commitment to level up all parts of the UK to be funded from the UK Shared Prosperity Fund (UKSPF) grant of £984k as set out in paragraph 5.69.
 - d) Approve an increase in the gross budget of £1.919m to provide additional support to adult social care, to be funded from the Market Sustainability and Improvement Fund as set out in paragraph 5.70.

- 3.2 Reason for Recommendations – to note the forecast financial position for 2023/24 as at Period 3 and consider the impact on this year and future years budgets.
- 3.3 Alternative Options Considered: The report focuses on the forecast revenue outturn against budget for 2023/24 and makes recommendations for the Executive to note the current budgetary position as such there are no specific choices within the report.

4. Report Background

General Fund

- 4.1 The Council's Revenue Budget for 2023/24 was set at the Council meeting on 23rd February 2023. The overall outturn forecast for the General Fund for 2023/24, as at Period 3 is a forecast overspend of £7.847m (Period 2 - £7.120m) against a budget of £336.590m. This is summarised in the Table below.

| General Fund Forecast Outturn 2023/24 | | | | |
|--|-------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Description | Net Budget | Forecast Position 31/03/24 | Forecast Variance 31/03/24 | Forecast Variance 31/03/24 |
| | £'000 | £'000 | £'000 | % |
| Net Available Resources | 337,072 | 337,072 | 0 | 0.00 |
| Total Corporate Budgets | 30,203 | 26,497 | (3,706) | (12.27) |
| Children & Education | 69,692 | 79,199 | 10,217 | 14.66 |
| Adults, Health, Partnerships and Housing | 124,542 | 125,512 | 970 | 0.78 |
| Public Health & Communities | 8,339 | 8,339 | 0 | 0.00 |
| Place & Economy | 69,103 | 69,026 | (77) | (0.11) |
| Enabling & Support Services | 35,193 | 35,636 | 443 | 1.26 |
| Total Directorate Budgets | 306,869 | 317,712 | 11,553 | 3.76 |
| Total Budget | 337,072 | 344,209 | 7,847 | 2.33 |

Note – Favourable variances are shown in brackets.

- 4.2 The forecast position at Period 3 is an overspend of £7.847m (Period 2 - £7.120m). The following table summarises the overspend.

| | Report Ref | Net Budget | P2 Forecast | Movement in Forecast | P3 Forecast | |
|--|-------------|----------------|----------------|----------------------|----------------|--------------|
| | | £000 | £000 | £000 | £000 | % |
| Children & Education | | 69,692 | 9,496 | 721 | 10,217 | 14.66 |
| Assistant Director of Education | 5.2 | 5,431 | 527 | 11 | 538 | 9.91 |
| Commissioning & Partnerships | 5.17 | 981 | (118) | 0 | (118) | 0.00 |
| Northamptonshire Childrens Trust - NNC Only | 5.20 | 63,280 | 9,087 | 710 | 9,797 | 15.48 |
| Adults, Health, Partnerships & Housing | | 124,542 | 970 | 0 | 970 | 0.78 |
| Adult Services | 5.33 | 89,811 | 0 | 0 | 0 | 0.00 |
| Safeguarding and Wellbeing | 5.36 | 6,577 | 0 | 0 | 0 | 0.00 |
| Commissioning & Performance | 5.38 | 25,243 | 970 | 0 | 970 | 3.84 |
| Strategic Housing, Development and Property Services | 5.40 | 2,911 | 0 | 0 | 0 | 0.00 |
| Public Health & Communities | | 8,339 | 0 | 0 | 0 | 0.00 |
| Public Health | 5.43 | 0 | 0 | 0 | 0 | 0.00 |
| Communities | 5.45 | 8,339 | 0 | 0 | 0 | 0.00 |
| Place & Economy | | 69,103 | (59) | (18) | (77) | 0.00 |
| Assets & Environment | 5.48 | 4,279 | (47) | (258) | (305) | 0.00 |
| Growth and Regeneration | 5.50 | 4,414 | 238 | 250 | 488 | 11.06 |
| Highways & Waste | 5.52 | 57,332 | (140) | (7) | (147) | 0.00 |
| Regulatory Services | 5.54 | 2,426 | (110) | (3) | (113) | 0.00 |
| Directorate Management | 5.56 | 652 | 0 | 0 | 0 | 0.00 |
| Enabling & Support Services | | 35,193 | 419 | 24 | 443 | 1.26 |
| Finance & Performance | 5.57 | 14,814 | 50 | 18 | 68 | 0.46 |
| Chief Executive | 5.56 | 741 | 0 | 34 | 34 | 4.59 |
| Assistant Chief Executive | 5.59 | 863 | 0 | 0 | 0 | 0.00 |
| IT | 5.61 | 8,021 | 369 | (87) | 282 | 3.52 |
| Human Resources | 5.63 | 3,666 | 0 | 0 | 0 | 0.00 |
| Legal Services | 5.65 | 5,042 | 0 | 59 | 59 | 1.17 |
| Customer Services | 5.67 | 2,046 | 0 | 0 | 0 | 0.00 |
| Corporate Costs | 5.68 | 30,203 | (3,706) | 0 | (3,706) | 0.00 |
| Total | 5.20 | 337,072 | 7,120 | 727 | 7,847 | 2.33 |

Note – Favourable variances are shown in brackets.

- 4.3 The net budget has increased by £482k from £336.590m in Period 2 to £337.072m in Period 3. This reflects the use of the Climate Change reserve to support the development and operation of climate change projects and initiatives which was approved by the Executive at the meeting on 12th July 2023.

Housing Revenue Account

- 4.4 The Housing Revenue Account (HRA) is a separate ring-fenced account within the Council for the income and expenditure associated with its housing stock. The HRA does not directly impact on the Council's wider General Fund budget or on the level of council tax. Income to the HRA is primarily received through the rents and other charges paid by tenants and leaseholders.
- 4.5 Within North Northamptonshire prior to 1st April 2021 there were two HRA accounts, covering the sovereign Councils of Kettering and Corby respectively. As part of the move to a single unitary council for North Northamptonshire, there was a statutory requirement to create a single HRA for the area. Whilst North Northamptonshire Council must only operate one HRA it will, for a period of time, operate two separate Neighbourhood Accounts, these being:
- the Corby Neighbourhood Account - responsible for the stock that was managed by Corby Borough Council and
 - the Kettering Neighbourhood Account - responsible for the stock that was managed by Kettering Borough Council.
- 4.6 The Council's overall outturn forecast for the Housing Revenue Account as at Period 3, is a forecast overspend of £24k (Period 2 - £93k) against the approved budget of £38.752m. This is summarised in the table below and further details are set out in Section 6. It is important to note that this is subject to continual review.

| Housing Revenue Account Forecast Outturn 2023/24 | | | | |
|---|--------------------|-----------------|--------------|---|
| | Budget | | | |
| Directorate | Expenditure | Income | Net | P3 Forecast Variance at 31/03/24 |
| | £'000 | £'000 | £'000 | £'000 |
| Corby Neighbourhood Account | 21,481 | (21,481) | 0 | (8) |
| Kettering Neighbourhood Account | 17,271 | (17,271) | 0 | 32 |
| Net Position 2022/23 (under)/over | 38,752 | (38,752) | 0 | 24 |

Dedicated Schools Grant

- 4.7 The Dedicated Schools Grant (DSG) is a ringfenced grant allocated to Local Authorities by the government to support a range of education related services.
- 4.8 The Council's overall outturn forecast for the DSG as at Period 3, is a forecast Net Spend of £121.200m against the approved budget of £121.200m. This is summarised in the table below and further details are set out in Section 7. It is important to note that this is subject to continual review.

| Dedicated Schools Grants Forecast Outturn 2023/24 | | | | | |
|--|---------------------|-------------------|-------------------|---------------------------|-----------------|
| Block | Gross Budget | Recoupment | Net Budget | Forecast Net Spend | Variance |
| | £'000 | £'000 | £'000 | £'000 | £'000 |
| Schools Block | 270,284 | 222,910 | 47,374 | 47,374 | 0 |
| Central Schools Block | 3,287 | 0 | 3,287 | 3,287 | 0 |
| High Needs Block | 57,851 | 10,853 | 46,998 | 46,998 | 0 |
| Early Year Block | 23,541 | 0 | 23,541 | 23,541 | 0 |
| Total | 354,963 | 233,763 | 121,200 | 121,200 | 0 |

National Context

- 4.9 The national, and indeed the global, economy continues to see significant inflationary pressures, with energy prices pushed to record levels, which in turn has contributed to high inflation. The Monetary Policy Committee (MPC) of the Bank of England has taken action to get inflation under control; this in part has resulted in higher interest rates.
- 4.10 The Bank of England increased the Base Rate by 0.25% to 5.25% on 3rd August 2023. This was the fourteenth consecutive increase since December 2021 and the rate is at its highest level for 15 years (February 2008 – 5.25%).
- 4.11 The inflation figures for June 2023 are slightly lower than in May 2023. The 12-month CPI figure for June is 7.9% (May 8.7%) and the 12-month RPI figure for June is 10.7% (May 11.3%).
- 4.12 Councils like most organisations have experienced the impact of significant price rises, particularly around fuel and energy costs (for example, the street lighting PFI). A number of services are provided under contract, and the Authority is experiencing some pressure from suppliers regarding current arrangements and any new contracts entered in to. As part of the budget setting for 2023/24, the Council included growth to address forecast inflationary increases in light of the position known at the time.
- 4.13 Further risk to Local Government funding comes from the high street as individuals have less disposable income and businesses face higher energy and supply costs. This poses a risk for the Council's future income generation from business rates should businesses cease to trade. It may also see more people seeking to access Council Tax Support and other financial support which could reduce the overall Council Tax yield. The continued increases in interest rates also have an impact on the number of new homes that are being occupied which can also have an adverse impact on the Council Tax yield.
- 4.14 Alongside this there is a recognition that the demand for services may increase which will need to be taken into account as part of financial and service planning.
- 4.15 The context of the national and global economy along with potential changes to the local government financial landscape in the future through reforms are key considerations for the Council as it continues to deliver its services for 2023/24 and will be key considerations in developing the 2024/25 draft budget proposals and the Medium-Term Financial Plan.

5. Overview of Forecast Position 2023/24

Available Resources and Corporate Costs

- 5.1 The Council is responsible for the collection of local taxes (Council Tax and Business Rates). At the end of June 2023 29.39% of Council Tax had been collected (June 2022 – 29.31%). Business Rates collection was 28.92% at the end of June 2023 (June 2022 – 28.87%).

Corporate Resources

- 5.2 The total net budget for Corporate Resources is £30.203m. The composition of the budget together with the forecast variances are shown in the following Table.

| Description | Net Budget | P3 Forecast Variance | |
|---------------------------------|---------------|----------------------|----------------|
| | | £'000 | % |
| Corporate Contingency | 3,746 | 0 | 0.00 |
| Minimum Revenue Provision (MRP) | 7,970 | 0 | 0.00 |
| Pay Contingency | 5,708 | 0 | 0.00 |
| Pay and Grading Review | 2,479 | 0 | 0.00 |
| Insurance | 600 | 0 | 0.00 |
| Treasury | 8,830 | (3,706) | (41.97) |
| Bad Debts Provision | 870 | 0 | 0.00 |
| | | | |
| Total | 30,203 | (3,706) | (12.27) |

- 5.3 The Councils Corporate Contingency Budget for 2023/24 is £3.746m, which represents around 1% of the net budget. The contingency budget is held to meet unknown or unplanned / unbudgeted costs. At this stage the Contingency Budget is currently assumed to be used in full during the year. This will include inflationary and demand pressures as well as helping to offset the potential additional cost of the pay award, as the offer by the employers already exceeds the pay inflation allowed.
- 5.4 The Minimum Revenue Provision (MRP) reflects the minimum amount a Council must charge to the revenue budget each year to set aside a provision for repaying borrowing. This has been calculated as £7.970m which was an increase of £1.538m from 2022/23 and ensures that the provision is aligned to the MRP policy moving into the medium term.
- 5.5 The Council has set aside £5.708m in 2023-24 as a Pay Contingency to allow for annual increments and potential pay changes of 4%, with the final requirement determined by the outcome of pay negotiations, and the cost of increments. This budget will be allocated in 2023-24 once these have been agreed. The Pay award will exceed the budget as the offer by the employers already exceeds the pay inflation allowed. The forecast outturn will be updated following the conclusion of the national pay negotiations.
- 5.6 Additionally, a pressure of £2.479m was included in the 2023-24 budget, which reflected the initial costings for the implementation of the Pay and Grading

review for staff recruited to interim contracts with North Northamptonshire Council, which is predominantly staff that have been appointed since 1st April 2021. Other staff transferred across to the new unitary authority on their existing terms and conditions through TUPE arrangements. The proposals for the new pay and grading structure are yet to be agreed. At this stage the forecast costs are expected to be delivered within budget.

- 5.7 The 2023/24 budget also includes a provision of £600k relating to insurance. This is to help offset the estimated increase in the premium following a review of the future policy requirements. At present this is forecast to be spent at budget level.
- 5.8 The Treasury Management Budget amounts to £8.830m for 2023/24. The composition of the budget and the forecast outturn is as follows:

| Description | Net Budget | P3 Forecast Variance |
|---------------------------------|-------------------|-----------------------------|
| £'000 | £'000 | £'000 |
| Investment Income | (3,173) | (4,360) |
| Borrowing Costs | 11,273 | 0 |
| Other Treasury Management costs | 730 | 654 |
| Total | 8,830 | (3,706) |

- 5.9 The movement for investment income reflects the increase in the Bank of England base rate on future investments and is based on an average cash balance of £176m at a weighted average rate of 4.02% for a full year. This offsets the additional pressure of £654k; relating to increased bank charges of £232k, unrealised internal interest income of £267k and recovery of debt management expenses of £155k.
- 5.10 If interest rates remain high over the longer term this will also create risk in relation to acquiring new loans to finance future capital programmes. The current PWLB rate for borrowing over a 30-year period is around 5.50%, for every £1m borrowed this would be an additional interest payable of £55,000.
- 5.11 There continues to be risks around the overall cash and loan position for North Northamptonshire, not only from a volatile marketplace, but also due to the outstanding legacy audits for 2020/21 and the disaggregation of the opening position from Northamptonshire County Council. Any changes in these risks and balances will be reflected in future forecasts.
- 5.12 The bad debt provision for 2023/24 amounts to £870k – the bad debts position is based on the age of the debt which reflects the risks associated with the collection of the debt. The increase in budget is forecast to be delivered on budget.

Directorate Budgets

- 5.13 This section of the report provides an analysis of the forecast variations against the 2023/24 General Fund for each of the Directorates as set out in the table at paragraph 4.2.

Children's Services Directorate

- 5.14 The budget for Children's and Education Services includes the Commissioning and Partnerships including Northamptonshire Children's Trust and Education Services not funded by the Dedicated Schools Grant (DSG).

Assistant Director of Education

- 5.15 The **Assistant Director of Education** is responsible for all learning, pupil attainment and achievement and school improvement functions. The forecast outturn position for the **Assistant Director of Education** is set out in the following table (Period 2 - £527k).

| Assistant Director of Education | £'000 |
|--|--------------|
| Expenditure | 9,906 |
| Income | (4,474) |
| Net Budget | 5,432 |
| Forecast | 5,970 |
| Variance | 538 |

- 5.16 The forecast variance relating to the **Assistant Director of Education** is set out in the following Table and explanations for the variances are provided in the table below.

| Ref | Description | Budget | Forecast Variance | |
|----------|-----------------------|--------------|-------------------|-------------|
| | | | £'000 | % |
| | | £'000 | £'000 | |
| 1 | Employees | 8,293 | 582 | 7.01 |
| 2 | Supplies and Services | 1,289 | (86) | (6.70) |
| 3 | Income | (4,474) | (89) | 1.99 |
| 4 | Other budgets | 325 | 132 | 40.60 |
| | | | | |
| | Total | 5,432 | 538 | 9.90 |

- 1) The budget pressure within Education Services predominantly relates to staffing costs. The Education Health and Care (EHC) service is continuing to rely heavily on interim workers to fulfil its statutory obligations. This is due to increasing level of need, a high number of vacancies, and backlog of historic assessments. The service has planned to gradually phase out the existing agency staff from July 2023. This will require recruiting and taking the initiative to actively upskill the existing staff to ensure the future needs of children, young people and their families can be met. Whilst there are service areas with substantial amount of savings on salaries, particularly Educational Entitlement (£317k), Governance (£178k), Specialist Support (£303k) and other service areas (£40k), the salary budget forecast pressure in EHC (£1.42m), results in a net pressure of £582k.

- 2) The forecast underspend for supplies and services of £86k relates to the reduced forecast spend on professional fees and hired services in the Strategic Planning service area (£103k) and other net minor pressures of £17k. The Strategic Planning is one of the service areas contributing to the significant forecast overspend of £582k on salaries. As such, the forecast underspend of £103k will be used to partly mitigate the service's salary budget pressure.
- 3) Income has a forecast net benefit of £89k of which £338k relates to Teachers' Pensions. The budget was set at £468k, while the forecast DSG contribution is £806k. In addition, the School Improvement Monitoring and Brokering grant has now ceased, leaving the service with a pressure of £227k. There are other net minor pressures of £22k across the services.
- 4) In respect of the other budget areas there has been an increase in the spend against Educational Psychologist Trainees and the service is anticipating an increased bursaries payment to the respective cohort, resulting in a pressure of £48k. There are other net pressures of £84k relating to internal contributions and recharges that are not practically chargeable since the disaggregation of the budget between the North and the West.

Assistant Director Commissioning and Partnerships

5.17 The **Assistant Director of Commissioning and Partnerships** leads the commissioning functions for Children's services across North and West Northamptonshire Councils. This includes contract management of the Northamptonshire Children's Trust and the commissioning of education services. The Children's and Education Services remaining with the Council includes the Intelligent Client Function (ICF) for the Northamptonshire Children's Trust and the Local Authority statutory education functions as follows:

- Education Inclusion
- Education Psychology
- Support for children with Special Educational Needs and Disabilities (SEND)
- School Improvement
- Virtual Schools (lead in the North Northamptonshire Unitary Authority)
- School admissions and school place planning
- Early Education and Child Care

5.18 The forecast outturn position for the **Assistant Director of Commissioning and Partnerships** (excluding the Children's Trust) is set out in the following Table (Period 2 - £118k)

| Assistant Director of Commissioning and Partnerships | £'000 |
|---|--------------|
| Expenditure | 1,014 |
| Income | (33) |
| Net Budget | 981 |
| Forecast | 863 |
| Variance | (118) |

- 5.19 The forecast variance relating to the **Assistant Director Commissioning and Partnerships** (excluding the Children’s Trust) is set out in following Table and explanations for the variances are provided below the Table.

| Ref | Description | Budget | Forecast Variance | |
|-----|---------------|------------|-------------------|----------------|
| | | £'000 | £'000 | % |
| 1 | Employees | 1,003 | (148) | (14.76) |
| 2 | Income | (33) | 0 | 0.00 |
| 3 | Other budgets | 11 | 30 | 272.73 |
| | | | | |
| | Total | 981 | (118) | (12.03) |

- 1) The Commissioning and Partnerships is forecasting an underspend of £148k on staffing. The directorate is currently undertaking a staffing restructure which will include a realignment of budgets across Children's Services. Whilst the directorate is striving to spend within the approved budget provision, the outcome of the restructure will determine the subsequent forecast spend for the service.
- 2) The service is expecting to receive the budgeted income in full. The income predominantly relates to DSG funding allocation of £30k to Information Advice and Support Service (IASS).
- 3) The service will be responsible for external legal fees to support the contract management of Northamptonshire Children’s Trust. This was not initially budgeted, therefore resulting in a pressure of £30k.

Northamptonshire Children’s Trust

| Northamptonshire Children’s Trust | £'000 |
|-----------------------------------|---------------|
| Expenditure | 67,645 |
| Income | (4,365) |
| Net Budget | 63,280 |
| Forecast | 73,077 |
| Variance | 9,797 |

- 5.20 The forecast variance relating to the **Northamptonshire Childrens Trust** is set out in following Table and explanations for the variances are provided below the Table (Period 2 - £9.087m)

| Ref | Description | Budget | Forecast Variance | |
|-----|----------------------|---------------|-------------------|--------------|
| | | | £'000 | % |
| 1 | Third Party Payments | 67,645 | 9,797 | 14.48 |
| 2 | Income | (4,365) | 0 | 0.00 |
| | | | | |
| | Total | 63,280 | 9,797 | 15.48 |
| | | | | |

5.21 The Northamptonshire Children's Trust delivers children's social care and targeted early help on behalf of North Northamptonshire Council and West Northamptonshire Council. The Councils set the strategic outcomes and priorities and the Trust is responsible for delivering those outcomes. Services provided by the Trust include:

- Targeted early help services to children and families.
- Front door and safeguarding services
- Support and placements for Children in Care
- Support and placements for Disabled Children
- In house fostering and residential provision
- Commissioning of external placements and contracts
- Commissioned legal services and transport for children in care.

5.22 The total contract value for the Childrens Trust is £150.938m. The Councils share of this is £66.654m this reflects how the contract sum is split between North Northamptonshire Council (44.16%) and West Northamptonshire Council (55.84%).

5.23 The Childrens Trust are forecasting an overspend of £22.186m – this is an increase of £1.608m to that previously reported to the Executive where the forecast pressure was £20.578m the cost to the Council based on an overspend of £22.186m is £9.797m. If these pressures are not mitigated this will pose a significant financial risk to the Council. The Trust are looking at potential mitigations, however there is a risk that this position could worsen before year end. A key risk is the delivery of the efficiency savings of £7.632m which formed part of the contract sum. At present, the Trust is forecasting that £4.202m of these savings are at risk of non-delivery, this could increase the overall pressure from £22.186m to £26.388m. There may be further staff related costs as the result of the continuation of a specialist staffing team if these costs cannot be accommodated within the existing budget. The following table summarises the contract sum and the forecast variances (excluding the risk on savings).

| Description | Contract Sum | Forecast Variance Period 2 | Movement | Forecast Variance Period 3 | |
|----------------------------|----------------|----------------------------|--------------|----------------------------|--------------|
| | £'000 | £'000 | £'000 | £'000 | % |
| Staffing | 49,732 | 1,007 | 292 | 1,299 | 2.61 |
| Other non staffing costs | 358 | 0 | 0 | 0 | 0.00 |
| Placements | 65,376 | 18,887 | 1,343 | 20,230 | 30.94 |
| Contracts | 5,001 | 0 | 0 | 0 | 0.00 |
| Children's Homes | 3,767 | 0 | 116 | 116 | 3.08 |
| Legal | 4,788 | 511 | 0 | 511 | 10.67 |
| Adoption | 7,776 | 0 | 0 | 0 | 0.00 |
| Transport | 2,870 | 173 | 0 | 173 | 6.03 |
| Other care | 6,799 | 0 | 0 | 0 | 0.00 |
| NCT Central - Other budget | (762) | 0 | (143) | (143) | 18.77 |
| Support Services / SLA | 5,233 | 0 | 0 | 0 | 0.00 |
| Total | 150,938 | 20,578 | 1,608 | 22,186 | 14.70 |

5.24 The main pressure within the Children's Trust relates to placements for children in care – this amounts to £20.230m and is an adverse movement of £1.343m to that previously reported. The market and availability of placements remains challenging. The placements budget will continue to remain under pressure as it remains extremely volatile both locally and nationally. The Trust is working on how these pressures can be mitigated this year and how this can be reduced in future years. The following table provides further detail around the pressures from placements.

| Description | Contract Sum | Forecast Variance Period 2 | Movement | Forecast Variance Period 3 | |
|-------------------------|---------------|----------------------------|--------------|----------------------------|--------------|
| | £'000 | £'000 | £'000 | £'000 | % |
| In House Fostering | 8,532 | 0 | 99 | 99 | 1.16 |
| Agecny Fostering | 16,895 | 2,549 | 0 | 2,549 | 15.09 |
| Independent Residential | 31,087 | 5,039 | 522 | 5,561 | 17.89 |
| Supported Accommodation | 3,400 | 9,205 | 0 | 9,205 | 270.74 |
| 18+ Agency Placements | 4,400 | 2,415 | 0 | 2,415 | 54.89 |
| Welfare Secure | 339 | 116 | (2) | 114 | 33.63 |
| UASC | 3,812 | 0 | 0 | 0 | 0.00 |
| Remand Secure | 300 | 233 | 1 | 234 | 78.00 |
| Income | (3,389) | (670) | 723 | 53 | (1.56) |
| Total | 65,376 | 18,887 | 1,343 | 20,230 | 30.94 |

5.25 The contract sum included a pay provision of 4%, this was in line with the provision that both North and West Northamptonshire Council included in their budgets. NCT are not aligned to national pay negotiations and a proposed offer

aligned to West Northamptonshire Council would require additional funding of £1.007m a formal offer is under consideration and the outturn reflects the financial impact should the offer be agreed. There may be further staff related costs as the result of the continuation of a specialist staffing team if these costs cannot be accommodated within the existing budget.

- 5.26 The legal services budget remains a challenge with increasing demand and additional inflationary costs in this area. The budget forecast is a projected overspend of £511k this is unchanged to Period 2.
- 5.27 There are also pressures on transport costs of £173k, this is unchanged from Period 2 and is as a result of inflationary pressures above the net contract sum of £2.870m. There is a risk that the inflation on transport costs could be above current levels.
- 5.28 As part of the contract negotiations, it was agreed an amount of £2.243m was included for one off investments – the Council’s share of this was £991k – whilst this is subject to detailed Business Cases being provided from the Trust it is currently forecast that this will be delivered within budget.
- 5.29 The Children’s Trust Budget is monitored in year through regular meetings between officers of both North and West Northamptonshire Councils and the Trust.

Adults, Health Partnerships and Housing

- 5.30 The revenue budget within this section covers Adult Social Services, Health Partnerships and Housing outside the HRA.
- 5.31 Under the 2014 Care Act, local authority Adults Services have a responsibility to make sure that people aged over 18 years who live in their areas are provided with personal day to day care (helping people get dressed, washed, going to the bathroom, eating etc) where they cannot do things for themselves or access family support. The service also provides other physical or psychological support to people with disabilities in order to help them live a full life. The overriding responsibility is to keep people safe and protect them from harm or neglect.
- 5.32 Care can take many forms and can be provided directly by the Council, through contracted organisations or families can receive a personal budget to buy suitable care for themselves. Although receiving formal or long-term care is subject to people meeting the Council’s eligibility criteria, the service also has a key responsibility for helping people to stay independent and preventing or delaying the need for care.

Assistant Director of Adult Services

- 5.33 The **Assistant Director of Adult Services** is responsible for the strategic planning, engagement, operational and statutory delivery of Adult Social Care This includes the independent care budgets for all people aged over 18 and the social care and reablement teams. The forecast outturn position for the

Assistant Director of Adult Services is set out in the following table (Period 2 - £0)

| | |
|---|---------------|
| Assistant Director of Adult Services | £'000 |
| Expenditure | 107,118 |
| Income | (16,760) |
| Net Budget | 89,811 |
| Forecast | 89,811 |
| Variance | 0 |

- 5.34 The forecast outturn relating to the **Assistant Director of Adult Services** is set out in the following table. The forecast at Period 3 assumes that this will be delivered on budget and that the savings detailed in **Appendix A** are achieved in year. These savings will continue to be tracked, and any impact of the achievability will form part of future reports.

| Ref | Description | Budget | Forecast Variance | |
|-----|----------------------|---------------|-------------------|-------------|
| | | | £'000 | % |
| | | £'000 | £'000 | |
| 1 | Employees | 5,647 | 0 | 0.00 |
| 2 | Third Party payments | 86,366 | 0 | 0.00 |
| 3 | Transfer Payments | 13,954 | 0 | 0.00 |
| 4 | Income | (16,760) | 0 | 0.00 |
| 5 | Other budgets | 604 | 0 | 0.00 |
| | | | | |
| | Total | 89,811 | 0 | 0.00 |

- 5.35 Due to the volatile nature of the Adults Social Care budget, there may be an emerging risk whilst we progress through the financial year. This may include an unexpected increase in demand during the winter period, e.g., an increase in flu and other respiratory diseases, unexpected provider failures, additional pressures from acute hospitals, changes in caseload and adverse weather. Mitigations would be sought to manage these pressures including, in exceptional circumstances, the use of reserves. This is an area the Council will continue to monitor closely.

Assistant Director of Safeguarding and Wellbeing

- 5.36 The **Assistant Director of Safeguarding and Wellbeing** is responsible for the strategic planning, engagement, operational and statutory delivery of key services for Adult Social Care. This includes ensuring services, practice and standards meet statutory requirements and that all professionals work together to deliver Making Safeguarding Personal to promote and secure the safety of local residents. The forecast outturn position for the **Assistant Director of Safeguarding and Wellbeing** is set out in the following table (Period 2 - £0k)

| | |
|---|--------------|
| Assistant Director of Safeguarding and Wellbeing | £'000 |
| Expenditure | 9,046 |
| Income | (2,469) |
| Net Budget | 6,577 |
| Forecast | 6,577 |
| Variance | 0 |

- 5.37 The forecast outturn relating to the **Assistant Director of Safeguarding and Wellbeing** is set out in the following table. The forecast at Period 2 assumes that this will be delivered on budget and that the savings detailed in **Appendix A** are achieved in year. These savings will continue to be tracked, and any impact of the achievability will form part of future reports.

| Description | Budget | Forecast Variance | |
|-----------------------|--------------|-------------------|-------------|
| | | £'000 | % |
| | £'000 | £'000 | % |
| Employees | 7,617 | 0 | 0.00 |
| Premise | 396 | 0 | 0.00 |
| Transport | 327 | 0 | 0.00 |
| Supplies and Services | 706 | 0 | 0.00 |
| Income | (2,469) | 0 | 0.00 |
| | | | |
| Total | 6,577 | 0 | 0.00 |

Assistant Director of Commissioning and Performance

- 5.38 The **Assistant Director of Commissioning and Performance** is responsible for ensuring services, practice and standards meet statutory requirements and includes the commissioning and monitoring of Adults Social Care external contract. The forecast outturn position for the **Assistant Director of Commissioning and Performance** is set out in the following table (Period 2 - £970k).

| | |
|--|---------------|
| Assistant Director of Commissioning and Performance | £'000 |
| Expenditure | 37,171 |
| Income | (11,928) |
| Net Budget | 25,243 |
| Forecast | 26,213 |
| Variance | 970 |

- 5.39 The forecast variance relating to the **Assistant Director Commissioning and Performance** is set out in following table and explanations for the variances are provided below the Table.

| Ref | Description | Budget | Forecast Variance | |
|-----|----------------------|---------------|-------------------|-------------|
| | | | £'000 | % |
| | | | | |
| | | £'000 | £'000 | % |
| 1 | Employees | 2,405 | 0 | 0.00 |
| 2 | Third party Payments | 33,503 | 970 | 2.90 |
| 3 | Income | (11,928) | 0 | 0.00 |
| 4 | Other | 1,263 | 0 | 0.00 |
| | | | | |
| | Total | 25,243 | 970 | 3.84 |

- 1) The employee related costs are currently forecast to be delivered on budget.
- 2) The main areas of spend in relation to Third Party Payments are in respect of Better Care fund expenditure and the PPP Shaw contract.

The annual budget for the PPP Shaw contract which is for the provision of six residential care homes across North Northamptonshire for the over 65s is £9.8m. There is a forecast pressure of £970k (9.8%) in relation to this contract. The service is exploring additional mitigations for the pressure. At the time the budget was set it was assumed that the inflationary increase would be £234k this was based on previous trends. The actual increase was based on average weekly earnings up to March 2023.

- 3) The main income sources are the Improved Better Care Fund (£6.8m) and Client Contributions from PPP and Block purchased care provision (£3.7m). Other income sources including multiple minor grants amount to £1.4m, this is forecast to be delivered on budget.
- 4) Other costs amount to £1.263m and is primarily made up of Community Equipment spend, this is forecast to be delivered on budget.

Assistant Director Strategic Housing, Development and Property Services

- 5.40 The **Assistant Director Strategic Housing, Development and Property Services** provides strategic direction and leadership for the delivery of the Housing Service and housing management, this includes support for homeless people. The forecast outturn position for the **Assistant Director Strategic Housing, Development and Property Services** set out in the following table (Period 2 - £0k).

| Assistant Director Strategic Housing, Development and Property Services | £'000 |
|--|--------------|
| Expenditure | 6,979 |
| Income | (4,068) |
| Net Budget | 2,911 |
| Forecast | 2,911 |
| Variance | 0 |

- 5.41 The forecast outturn relating to the Assistant Director **Strategic Housing, Development and Property Services** is set out in the following table. The forecast at Period 2 assumes that the service will be delivered on budget and

that any savings detailed in **Appendix A** are achieved in year. Savings will continue to be tracked and changes to the deliverability will form part of future reports.

| Description | Budget | Forecast Variance | |
|-----------------------|--------------|-------------------|-------------|
| | | £'000 | % |
| Employees | 2,735 | 0 | 0.00 |
| Premises | 203 | 0 | 0.00 |
| Supplies and Services | 3,479 | 0 | 0.00 |
| Income | (4,068) | 0 | 0.00 |
| Other | 562 | 0 | 0.00 |
| Total | 2,911 | 0 | 0.00 |

- 5.42 All services across Adults, Health Partnerships and Housing undertake regular budget monitoring, track fluctuations in spend, and work to identify additional efficiencies and savings to either mitigate forecasted overspends within the directorate or to contribute to the overall corporate position in year of the Council. Ongoing work continues to identify any further efficiencies, savings or income that can be identified to improve the overall position in-year, to set budgets for the following year, and in contributing to the medium-term financial strategy.

Public Health and Communities

- 5.43 The **Director of Public Health and Wellbeing** is a statutory officer and the principal adviser on all health matters to elected members, officers, and partners, with a leadership role spanning health improvement, health protection and healthcare public health. This includes delivering core public health services in line with grant funding and statutory requirements.
- 5.44 The grant is ringfenced and any variances will result in a movement to or from reserves ensuring that all grant conditions are met.

Assistant Director Communities and Leisure

- 5.45 The **Assistant Director Communities and Leisure** includes libraries, cultural facilities (such as museums, theatres, art galleries and heritage sites), sports and leisure facilities (such as swimming pools, tennis courts, golf, playing pitches, indoor courts/sports halls etc), archaeological archiving and activities and access to parks and open spaces for play and recreation. The Service is also responsible for community grants as well as providing education and outreach services and advice and support, encouraging physical and mental wellbeing of residents through sport and leisure-based activities. The forecast outturn position for the **Assistant Director Communities and Leisure** is set out in the following Table (Period 2 - £0k)

| | |
|---|--------------|
| Assistant Director Communities and Leisure | £'000 |
| Expenditure | 17,912 |
| Income | (9,573) |
| Net Budget | 8,339 |
| Forecast | 8,339 |
| Variance | 0 |

5.46 The forecast outturn relating to the **Assistant Director of Communities and Leisure** is set out in following Table. The forecast at Period 2 assumes that this will be delivered on budget and that the savings detailed in **Appendix A** are achieved in year. These savings will continue to be tracked, and any impact of the achievability will form part of future reports.

| Description | Budget | Forecast Variance | |
|----------------------|--------------|-------------------|-------------|
| | | £'000 | % |
| Employees | 6,928 | 0 | 0.00 |
| Premises | 3,045 | 0 | 0.00 |
| Supplies & Services | 4,114 | 0 | 0.00 |
| Third Party Payments | 3,699 | 0 | 0.00 |
| Income | (9,573) | 0 | 0.00 |
| Other | 126 | 0 | 0.00 |
| Total | 8,339 | 0 | 0.00 |

Place and Economy Directorate

5.47 The Place and Economy budget covers the following four functional areas plus Management Costs:

- Assets and Environment
- Growth and Regeneration
- Highways and Waste
- Regulatory Services

Assistant Director Assets and Environment

5.48 The **Assistant Director Assets and Environment**, includes Facilities Management, Property Estate Management, Energy and Fleet Management, Grounds Maintenance, Parks and Open Spaces and On and Off-street parking enforcement. It also includes Asset and Capital Management of the Council's corporate assets and capital programmes, together with the effective management of the Council's strategic assets and landholdings. Key income and cost drivers include parking income, number of visitors to country parks and open space, demand for commercial rental spaces, use of corporate workspaces and use of energy. The forecast outturn position for the **Assistant Director of Assets and Environment** is set out in the following table (Period 2 - £47k).

| Assistant Director Assets and Environment | £'000 |
|--|--------------|
| Expenditure | 26,075 |
| Income | (21,797) |
| Net Budget | 4,278 |
| Forecast | 3,973 |
| Variance | (305) |

5.49 The forecast variance relating to the **Assistant Director Assets and Environmental Services** is set out in following Table and explanations for the variances are provided below the Table.

| Ref | Description | Budget | Forecast Variance | |
|------------|-----------------------|---------------|--------------------------|---------------|
| | | | £'000 | % |
| | £'000 | £'000 | £'000 | |
| 1 | Employees | 10,359 | (300) | (2.90) |
| 2 | Premises | 9,282 | 51 | 0.55 |
| 3 | Transport | 4,962 | (150) | (3.02) |
| 4 | Supplies and Services | 1,973 | 204 | 10.34 |
| 5 | Third Party Payments | 1,026 | (66) | (6.43) |
| 6 | Income | (21,797) | (88) | 0.40 |
| 7 | Other | (1,527) | 44 | (2.88) |
| | Total | 4,278 | (305) | (7.13) |

- 1) The underspend of £300k against Employees relates to staff underspends from vacant posts due to ongoing work on restructures. Work is underway to recruit to posts through the restructure during 2023/24.
- 2) The main areas of spend within Premises are Business Rates (£1.565m), Utilities (£3.426m), Building Repairs and Maintenance (£1.522m), Rents and Services Charges (£985k), Building cleaning (£607k) and other premises costs of £1.177m.

The overall pressure is £51k of which £83k relates to repairs and maintenance work this is partially offset by an underspend of £32k which relates to a reduction in business rates due to the review of rates revaluation.

- 3) The main areas of spend within Transport relates to Vehicle leasing (£2.918m), Fuel (£1.373m) and other transport costs of £676k.

There is a pressure on the increased cost of fleet leases of £116k, which is offset by a saving on the current cost of fuel being lower than anticipated by £266k, which results in an overall saving of £150k.

- 4) The pressure of £204k within Supplies and Services relates to the purchase of equipment and tools for Grounds Maintenance (£54k), the maintenance of play equipment (£75k) and carbon reduction initiatives for electric vehicle charge points (£75k).
- 5) The saving of £66k predominately relates to a £44k management fee saving for business centres operated by the council, with other minor favourable variations of £22k.

- 6) The main income sources are Rent and Leases (£17.217m), Parking Income (£1.680m) and various other forms of income amounting to £2.967m.

There is a pressure of £123k relating to external income that the Council had budgeted to receive to fund posts for projects such as Corby Town Funds. This pressure is offset by additional grant funding received for tree maintenance within Environment Services of £116k and additional income from rent reviews of £75k. There are other minor favourable variances amounting to £20k.

- 7) Other minor net pressures amount to £44k.

Assistant Director Growth and Regeneration

- 5.50 The **Assistant Director Growth and Regeneration** includes Planning Services, Economic Development, Growth and infrastructure, Regeneration, Digital Infrastructure, Climate Change and Flood and Water Management. Key income/costs drivers include local demand and volume of Planning services, including major development fees, availability of Planning resources e.g., Surveyors and demand for economic activities. The forecast outturn position for the **Assistant Director of Growth and Regeneration** is set out in the following Table (Period 2 - £238k).

| Assistant Director Growth and Regeneration | £'000 |
|---|--------------|
| Expenditure | 7,803 |
| Income | (3,389) |
| Net Budget | 4,414 |
| Forecast | 4,902 |
| Variance | 488 |

- 5.51 The forecast variance relating to the **Assistant Director Growth & Regeneration** is set out in following Table. Explanations for the variances are provided below the Table.

| Ref | Description | Budget | Forecast Variance | |
|-----|-----------------------|--------------|-------------------|--------------|
| | | £'000 | £'000 | % |
| 1 | Employees | 5,635 | 277 | 4.92 |
| 2 | Supplies and Services | 2,017 | 184 | 9.12 |
| 3 | Income | (3,389) | 43 | (1.27) |
| 4 | Other | 151 | (16) | (10.60) |
| | Total | 4,414 | 488 | 11.06 |

- 1) There is a pressure of £277k within Employees which relates to agency costs to cover vacant posts, which are predominantly covering vacancies due to the restructure of the service and challenges with recruiting hard to fill posts, particularly in the Planning Management and Flood & Water Management Teams. Work is underway to recruit to these posts following the restructure in 2023/24.

- 2) There is a pressure of £184k within Supplies and Services. This relates to professional and legal fees associated with appeals and judicial reviews within Planning Management and Enforcement.
- 3) The main income sources are Planning Income (£2.773m) and other income which amounts to £616k. There is currently a pressure of £43k on planning income based on received and forecasted income for the financial year. This is likely to be the result of the current economy, with both inflationary cost increases and an increased cost of borrowing detrimentally affecting investment in development.
- 4) There are minor savings amounting to £16k.

Assistant Director Highways and Waste

5.52 The **Assistant Director for Highways and Waste** includes street cleaning, waste and recycling collections and disposals, including the household waste and recycling centres and Transport Management. The highways services maintain the extensive network of public roads, footpaths, and rights of way, including highway related infrastructure such as streetlights, traffic signals, bridges, gullies, and highway trees. Services also include School Transport and Concessionary fares. Key cost drivers include the tonnes of waste materials collected from households, businesses, and litter bins for recycling and disposal, variations to costs per tonnage, investment on various highway assets, as well as the impact of extreme weather conditions, school age population for school transport and the agility of the older population for concessionary fares. The forecast outturn position for the **Assistant Director of Highways and Waste** is set out in the following Table (Period 2 - £140k).

| Assistant Director Highways and Waste | £'000 |
|--|---------------|
| Expenditure | 67,131 |
| Income | (9,799) |
| Net Budget | 57,332 |
| Forecast | 57,185 |
| Variance | (147) |

5.53 The forecast variance relating to the **Assistant Director for Highways and Waste** is set out in following Table. Explanations for the variances are provided below the Table.

| Ref | Description | Budget | Forecast Variance | |
|-----|-----------------------|---------------|-------------------|---------------|
| | | | £'000 | % |
| | | £'000 | £'000 | |
| 1 | Employees | 9,623 | 65 | 0.68 |
| 2 | Supplies and Services | 7,948 | 248 | 3.12 |
| 3 | Transport | 21,666 | (380) | (1.75) |
| 4 | Third Party Payments | 28,723 | 22 | 0.08 |
| 5 | Income | (9,799) | (102) | 1.04 |
| 6 | Other | (829) | 0 | 0.00 |
| | | | | |
| | Total | 57,332 | (147) | (0.26) |

- 1) There is a pressure on Employees of £65k relating to agency costs within Highways services for interim cover whilst work is carried out to recruit to posts.
- 2) The overall forecast within Supplies and Services is a pressure of £248k of which £222k relates to the Waste Management Procurement project. The Council currently has a waste disposal contract with Thalia for all kerbside collected general waste which is due to expire in April 2025. There is no allocated budget for the procurement of this project which has resulted in a pressure against supplies and services.
- 3) The main areas of spend within Transport relate to contract payments for Home to School Transport, Social Care Transport and Concessionary payments to transport operators.

The Department for Transport had requested that authorities continue to reimburse bus operators based on the average number of journeys in the winter months prior to the COVID-19 outbreak (December 2019 to February 2020).

The alternative is that the Council reverts to paying bus operators on the actual number of journeys. Reimbursing bus operators based on the average rather than the actual usage is estimated to be between £500k and £700k higher. The Council's support to the bus industry helps safeguard local bus services for residents throughout the pandemic and during the recovery period. This approach was agreed by the Executive at the meeting on 26th August. The forecast underspend is £373k.

The DFT are rebasing the reimbursement methodology for 2024/25 and announcements around this will be made later this year.

Other minor savings amount to £7k.

- 4) The main areas of spend relate to Waste Disposal (£17.470m), Street Lighting (£6.638m) and Highways Maintenance (£4.157m) and other third-party payments of £1.757m. These are currently forecast to come in on budget. There are budgetary challenges with regard to Highways Maintenance and the increased requirement for repairs due to the deterioration of the highway network, together with the effect of inflation on the cost of services. Work is ongoing to identify how the service can be

delivered differently in order to remain within the allocated budget; this may require a change in approach to maintaining the highways network.

There is a minor pressure of £22k.

- 5) There is a minor variance of £20k within income which relates to the Garden Waste subscription service performing better than initially predicted. It is worth noting that whilst subscriptions have gone up the associated costs to deliver the service have also increased.

There is also additional income of £82k for Highways regulations and investigation searches arising because of higher-than-expected residential developments coming forwards, house sales and utility works.

Assistant Director Regulatory Services

- 5.54 The **Assistant Director Regulatory Services** includes Bereavement Services, Building Control, Emergency Planning, Environmental Health, Trading Standards, and the Travellers Unit. The main income and cost drivers include the local economy and market for Building Control income, age/morbidity demographic rate for bereavement services (burials and cremations), public health demand for Environmental Health services, and legal/statutory obligations for building regulations and licensing. The forecast outturn position for the **Assistant Director of Regulatory Services** is set out in the following table (Period 2 - £110k).

| Assistant Director Regulatory Services | £'000 |
|---|--------------|
| Expenditure | 6,854 |
| Income | (4,428) |
| Net Budget | 2,426 |
| Forecast | 2,313 |
| Variance | (113) |

- 5.55 The forecast variance relating to the **Assistant Director Regulatory Services** is set out in following Table. Explanations for the variances are provided below the Table.

| Ref | Description | Budget | Forecast Variance | |
|-----|--------------|--------------|-------------------|---------------|
| | | | £'000 | % |
| | | £'000 | £'000 | |
| 1 | Employees | 5,186 | (146) | (2.82) |
| 2 | Premises | 690 | 26 | 3.77 |
| 3 | Income | (4,428) | 15 | (0.34) |
| 4 | Other | 978 | (8) | (0.82) |
| | | | | |
| | Total | 2,426 | (113) | (4.66) |

- 1) There is an underspend of £146k within Employees relating to salary savings which is offsetting the pressure on agency costs to support service delivery across Regulatory Services pending the restructuring of the service during 2023/24. An MTFP saving for 2023/24 of £185k for the restructure within

Regulatory Services was approved of which £95k has been identified, leaving a pressure of £90k which will be covered by vacancies across the service. Work is currently being undertaken within the service area to deliver the saving.

- 2) The main areas of spend relate to Grounds Maintenance (£266k), Business Rates (£135k), Utilities (£213k) and other premises costs of £76k.

There are minor pressures of £26k within premises relating to increased business rates and utility pressures in Bereavement Services.

- 3) The main income sources are Bereavement Services (£2.226m), Building Control Income (£1m), Licensing (£936k), other minor income sources which amount to £266k.

The overall income forecast is a pressure of £15k. The forecast outturn for income from Bereavement Services is £111k higher than budget this is reflective of the 2022/23 outturn and activity levels remain similar to 2023/24. This is offset by a pressure on Building Control Income where income levels are forecast to be £126k lower than budget with the forecast being based on 2022/23 activity levels. Other forms of income are forecast to be delivered on budget.

- 4) There are minor net savings amounting to £8k.

Place and Economy Management

- 5.56 This area includes the management costs for the Place and Economy Directorate and is forecast to be on budget (Period 2 - £0k).

| Directorate Management | £'000 |
|-------------------------------|--------------|
| Expenditure | 652 |
| Income | 0 |
| Net Budget | 652 |
| Forecast | 652 |
| Variance | 0 |

Enabling & Support Services

Finance, Performance, Procurement and Revenues and Benefits Service

- 5.57 The **Finance, Performance and Procurement Service** is responsible for leading the management, development, performance and continuous improvement of all Finance, Audit and Risk services and leading on, all aspects of procurement delivery, category management, commissioning and contract management within the Council. The **Revenue and Benefits Service** is responsible for the collection of both Council Tax and Business Rates and in assessing, awarding and payments of benefits. The forecast outturn position for **Finance, Performance, Procurement and Revenues and Benefits Service** for is set out in the following Table (Period 2 - £50k).

| Finance, Performance, Procurement and Revenue and Benefits Service | £'000 |
|---|---------------|
| Expenditure | 83,605 |
| Income | (68,791) |
| Net Budget | 14,814 |
| Forecast | 14,882 |
| Variance | 68 |

5.58 The forecast variance relating to the **Finance, Performance, Procurement and Revenues and Benefits Service** is set out in following Table. Explanations for the variances are provided below the Table.

| Ref | Description | Budget | Forecast Variance | |
|-----|---------------------|---------------|-------------------|-------------|
| | | | £'000 | % |
| | | £'000 | £'000 | % |
| 1 | Employees | 16,083 | 0 | 0.00 |
| 2 | Supplies & Services | 2,403 | 0 | 0.00 |
| 3 | Transfer Payments | 64,711 | 0 | 0.00 |
| 4 | Other | 408 | 53 | 12.99 |
| 5 | Income | (68,791) | 15 | (0.02) |
| | | | | |
| | Total | 14,814 | 68 | 0.46 |

- 1) Employees is forecast to be delivered within budget.
- 2) The main areas of spend relate to Audit fees (£0.848m) and Insurance premiums (£1.140m). This is forecast to be delivered on budget.
- 3) The relates to Housing Benefit payments. This is forecast to be delivered on budget.
- 4) Amounts shown within Other costs include payments to the lead authority board (£619k) for shared services provided on behalf of the Council. The forecast pressure of £53k (Period 2 £50k), relates to Account Payable and Accounts Receivable functions (£50k) and minor items (£3k).
- 5) The main areas of income relate to Housing Benefit Subsidy and income from the government for the cost associated with the cost of collecting, NNDR & Council Tax income. There is a forecast pressure of £15k relating to a legacy income target, which is not achievable.

Chief Executive's Office

5.59 The functions managed through the **Chief Executive's Office**, include the Chief Executive, the Assistant Chief Executive, Executive Support, Communications, Consultation, Engagement and Corporate Equalities, Print Room and the Web Team. The service supports teams across the authority, providing leadership and strategic direction to secure a cohesive and coordinated approach to deliver and improve organisation-wide service provision, resource allocation and prioritisation. The forecast outturn position for the **Chief Executive's Office** is set out in the following Table (Period 2 - £0k).

| Chief Executive's Office | £'000 |
|---------------------------------|--------------|
| Expenditure | 1,631 |
| Income | (27) |
| Net Budget | 1,604 |
| Forecast | 1,638 |
| Variance | 34 |

5.60 The forecast variance relating to the Chief Executives Office is set out in following Table. Explanations for the variances are provided below the Table.

| Ref | Description | Budget | Forecast Variance | |
|-----|---------------------|--------------|-------------------|-------------|
| | | | £'000 | % |
| | | £'000 | £'000 | |
| 1 | Employees | 2,051 | 0 | 0.00 |
| 2 | Supplies & Services | 442 | 34 | 7.69 |
| 3 | Other | (862) | 0 | 0.00 |
| 4 | Income | (27) | 0 | 0.00 |
| | | | | |
| | Total | 1,604 | 34 | 0.02 |

- 1) Employee related costs are expected to be delivered on budget.
- 2) The main area of spend relates to printing & postage costs for the corporate print & post rooms. The pressure is due to inflationary increases in corporate subscriptions (£18k) and minor pressures (£16k).
- 3) Other relates to internal recharges.
- 4) The income budget relates to printing on behalf of third-party organisations and is forecast to be delivered on budget.

Chief Information Officer

5.61 The **Chief Information Officer** is responsible for the delivery of efficient and effective management of all aspects of IT operations, Digital, IT programmes of work, IT commercial contracts and supplier relationships and IT Service delivery teams and for transforming the IT and Digital Services team. This includes managing IT services provided by West Northamptonshire Council. The forecast outturn position for the **Chief Information Officer** is set out in the following Table (Period 2 - £369k).

| Chief Information Officer | £'000 |
|----------------------------------|--------------|
| Expenditure | 8,024 |
| Income | (3) |
| Net Budget | 8,021 |
| Forecast | 8,303 |
| Variance | 282 |

5.62 The forecast variance relating to the **Chief Information Officer** is set out in following Table and explanations for the variances are provided below the Table.

| Ref | Description | Budget | Forecast Variance | |
|-----|----------------------|--------------|-------------------|-------------|
| | | £'000 | £'000 | % |
| 1 | Employees | 1,855 | 191 | 10.30 |
| 2 | Supplies & Services | 3,094 | 0 | 0.00 |
| 3 | Third Party Payments | 3,682 | 91 | 2.47 |
| 4 | Other | (610) | 0 | 0.00 |
| | | | | |
| | Total | 8,021 | 282 | 3.52 |

- 1) Employee costs are forecast as a pressure of £191k (Period 2 £279k). Within this net pressure, £91k relates to costs that were previously capitalised that are no longer able to be treated as capital as IT systems are predominately Cloud based, which is a revenue cost. A further £169k relates to agency costs and these are partially offset by forecast savings from vacant posts of £69k.
- 2) The main areas of spend relate to software license costs, data line rental and telephone costs. These are expected to be delivered on budget.
- 3) The main area of spend relates to the shared IT service with WNC. The pressure reflects estimated inflationary increases from the IT SLA with WNC which amounts to £91k (Period 2 £90k). Detailed work is ongoing to identify and evaluate other pressures within the WNC IT SLA.
- 4) 'Other' relates to internal income recharges.

Customer and Governance

Assistant Director of Human Resources

5.63 The **Assistant Director of Human Resources** is responsible for the leadership, development and implementation of relevant strategies for the area and council to deliver its corporate HR priorities, including HR Advisory, Workforce Planning & Development, Learning & Development and Health & Safety. The forecast outturn position for the **Assistant Director of Human Resources** is set out in the following Table (Period 2 - £0k).

| Assistant Director of Human Resources | £'000 |
|--|--------------|
| Expenditure | 5,203 |
| Income | (1,537) |
| Net Budget | 3,666 |
| Forecast | 3,666 |
| Variance | 0 |

5.64 The forecast outturn relating to the **Assistant Director of Human Resources** is set out in following Table. The forecast at Period 3 assumes that this will be

delivered on budget and that the savings detailed in Appendix A are achieved in year. These savings will continue to be tracked, and any impact of the achievability will form part of future reports.

| Description | Budget | Forecast Variance | |
|----------------------|--------------|-------------------|-------------|
| | £'000 | £'000 | % |
| Employees | 4,934 | 0 | 0.00 |
| Supplies & Services | 504 | 0 | 0.00 |
| Third Party Payments | 418 | 0 | 0.00 |
| Other | (653) | 0 | 0.00 |
| Income | (1,537) | 0 | 0.00 |
| | | | |
| Total | 3,666 | 0 | 0.00 |

Assistant Director of Legal and Democratic Services

- 5.65 The **Assistant Director of Legal and Democratic Services** is responsible for developing and delivering a strong governance and ethical framework and is responsible for contract management of the legal services provided through Pathfinder Law and the management of the internal Legal Services Team, Democratic & Election Services, FOI & Data Governance and Registration and the & Coroners Services. The forecast outturn position for the **Assistant Director of Legal and Democratic Services** is set out in the following Table (Period 2 - £0k).

| Assistant Director of Legal and Democratic | £'000 |
|--|--------------|
| Expenditure | 5,938 |
| Income | (896) |
| Net Budget | 5,042 |
| Forecast | 5,101 |
| Variance | 59 |

- 5.66 The forecast variance relating to the **Assistant Director of Legal Services** is set out in the following Table and explanations for the variances are provided below the Table.

| Ref | Description | Budget | Forecast Variance | |
|-----|----------------------|--------------|-------------------|-------------|
| | | £'000 | £'000 | % |
| 1 | Employees | 3,705 | 0 | 0.00 |
| 3 | Supplies & Services | 1,962 | 0 | 0.00 |
| 3 | Third Party Payments | 762 | 59 | 7.74 |
| 4 | Other | (491) | 0 | 0.00 |
| 5 | Income | (896) | 0 | 0.00 |
| | | | | |
| | Total | 5,042 | 59 | 1.17 |

- 1) Employees budget is expected to be delivered on Budget.

- 2) The main areas of expenditure are members remuneration, ward initiative funds and external legal fees, these are forecast to be delivered on budget.
- 3) The main area of spend is the shared coroners service with WNC, where there is a forecast pressure of £59k.
- 4) 'Other' relates to support service recharges – this is forecast to be delivered on budget.
- 5) The main areas of income relate to Legal fees and Registration fees. These are forecast to come in on budget.

Assistant Director of Customer Services

5.67 The **Assistant Director of Customer Services** is responsible for leading and implementing the transformation and aggregation of all the Customer Service and Complaints teams and is responsible for setting the key priorities and direction for Customer Services and Complaints in line with the corporate plan. The role is also responsible for the leadership, development and implementation of customer and digital strategies for the council, to deliver an improved customer experience and the administration of the 'Blue Badges' parking scheme. The forecast outturn position for the **Assistant Director of Customer Services** is set out in the following Table (Period 2 - £0k).

| Assistant Director Customer Services | £'000 |
|---|--------------|
| Expenditure | 2,154 |
| Income | (108) |
| Net Budget | 2,046 |
| Forecast | 2,046 |
| Variance | 0 |

5.68 The forecast outturn relating to the **Assistant Director of Customer Services** is set out in the following Table. The forecast at Period 3 assumes that this will be delivered on budget and that the savings detailed in Appendix A are achieved in year. These savings will continue to be tracked, and any impact of the achievability will form part of future reports.

| Description | Budget | Forecast Variance | |
|---------------------|---------------|--------------------------|-------------|
| | | £'000 | % |
| | £'000 | £'000 | |
| Employees | 2,862 | 0 | 0.00 |
| Supplies & Services | 159 | 0 | 0.00 |
| Other | (867) | 0 | 0.00 |
| Income | (108) | 0 | 0.00 |
| | | | |
| Total | 2,046 | 0 | 0.00 |

Grant Funding

5.69 A grant has been awarded to local authorities for 2023/24 based on the assessment of spend against the UK Shared Prosperity Fund (UKSPF) in

2022/23. The purpose of the grant is to help support the delivery of the government's wider commitment to level up all parts of the UK. The Council's allocation is £983,624 and members are asked to approve the inclusion of this funding and additional expenditure.

- 5.70 A new grant has been awarded to local authorities the purpose of the grant is to enable local authorities to make tangible improvements to adult social care, in particular to increase social care capacity through increasing social care workforce capacity and retention. The Council's allocation is £1,919,433 which represents around 0.52% of the national allocation of £365m and Members are asked to approve the inclusion of this funding and additional expenditure.

6. Housing Revenue Account

- 6.1 Within North Northamptonshire prior to 1st April 2021 there were two HRA accounts, covering the sovereign Councils of Kettering and Corby respectively. As part of the move to a single unitary council for North Northamptonshire, there was a statutory requirement to create a single HRA for the area. Whilst North Northamptonshire Council must only operate one HRA it will, for a period of time, operate two separate Neighbourhood Accounts (Corby Neighbourhood Account and the Kettering Neighbourhood Account).

Corby Neighbourhood Account

- 6.2 The forecast position for the Corby Neighbourhood Account at the end of Period 3 shows an underspend of £8k (Period 2 - £43k overspend). This is summarised in the following Table:

| Corby Neighbourhood Account | | | |
|------------------------------------|-----------------------|----------------------|--------------------------|
| | Current Budget | Projection P3 | Forecast Variance |
| | 2023/24 | 2023/24 | |
| | £000 | £000 | £000 |
| INCOME | | | |
| Rents - Dwellings Only | 20,692 | 20,688 | 4 |
| Service Charges | 641 | 609 | 32 |
| HRA Investment Income | 148 | 148 | 0 |
| Total Income | 21,481 | 21,445 | 36 |
| EXPENDITURE | | | |
| Repairs and Maintenance | 6,440 | 6,440 | 0 |
| General Management | 5,438 | 5,438 | 0 |
| HRA Self Financing | 2,125 | 2,125 | 0 |
| Revenue Contribution to Capital | 4,875 | 4,875 | 0 |
| Transfer To / (From) Reserves | 807 | 807 | 0 |
| Special Services | 1,014 | 1,014 | 0 |
| Other | 782 | 738 | (44) |
| Total Expenditure | 21,481 | 21,437 | (44) |
| Net Operating Expenditure | 0 | (8) | (8) |

- 6.3 The forecast position for rental income from dwellings at Period 3 is £4k lower than budget – a rent gain of £68k is a result of the Right to Buy Sales being 15 less than the budgeted amount of 50 in 2022/23, resulting in a higher number

of dwellings on 1st April 2023 resulting in a higher rental yield. RTB sales were budgeted at 50 the current forecast is 45 which results in a rent gain of £11k being the part year effect from RTB sales. The reduction is in part from the current economic climate and the increased costs in borrowing, however, this is reduced by a shortfall of £72k due to lost income from a higher void rate. The number of sales and void rates are areas that will be closely monitored during the course of the year.

- 6.4 The pressure on income from Service Charges is £32k this is a result of a £19k increase in the budget not being realised and £13k of optional emergency alarm charges not being taken up in the sheltered schemes.
- 6.5 The forecast position for Period 3 is a reduction in expenditure of £44k - this is as a result of the contribution to the Bad Debts provision being lower than budget - owing to improved collection rates resulting in a lower level of rent arrears.
- 6.6 The Council made provision for a 4% pay award in 2023-24 the Pay award will exceed the budget as the offer by the employers already exceeds the pay inflation allowed. The forecast outturn will be updated following the conclusion of the national pay negotiations and any additional pressures up to £66k would initially be funded from the contingency budget.

Kettering Neighbourhood Account

- 6.7 The forecast position for the Kettering Neighbourhood Account at the end of Period 3 shows an overspend of £32k (Period 2 - £50k overspend). This is summarised in the following Table:

| Kettering Neighbourhood Account | | | |
|--|-----------------------|----------------------|--------------------------|
| | Current Budget | Projection P3 | Forecast Variance |
| | 2023/24 | 2023/24 | |
| | £000 | £000 | £000 |
| INCOME | | | |
| Rents - Dwellings Only | 16,763 | 16,716 | 47 |
| Service Charges | 487 | 447 | 40 |
| HRA Investment Income | 21 | 21 | 0 |
| Total Income | 17,271 | 17,184 | 87 |
| EXPENDITURE | | | |
| Repairs and Maintenance | 4,632 | 4,632 | 0 |
| General Management | 2,988 | 2,988 | 0 |
| HRA Self Financing | 4,986 | 4,986 | 0 |
| Revenue Contribution to Capital | 3,268 | 3,268 | 0 |
| Transfer To / (From) Reserves | (565) | (565) | 0 |
| Special Services | 1,257 | 1,252 | (5) |
| Other | 705 | 655 | (50) |
| Total Expenditure | 17,271 | 17,216 | (55) |
| Net Operating Expenditure | 0 | 32 | 32 |

- 6.8 The forecast position for rental income from dwellings at Period 3 is £47k lower than budget – a rent gain of £67k is a result of the Right to Buy Sales being 14 less than the budgeted amount of 30 in 2022/23, resulting in a higher number of dwellings on 1st April 2023 resulting in a higher rental yield. RTB sales were budgeted at 30 the current forecast is 20 which results in a rent gain of £24k being the part year effect from RTB sales. The reduction is in part from the current economic climate and the increased costs in borrowing, however, this is reduced by a shortfall of £138k due to lost income from a higher void rate. The number of sales and void rates are areas that will be closely monitored during the course of the year.
- 6.9 There are pressures of £40k as a result of income from service charges being lower than budget.
- 6.10 The forecast position for Period 3 is a reduction in expenditure of £55k - this is as a result of the contribution to the Bad Debts provision being lower than budget - owing to higher collection on arrears (£50k). There are minor favourable variations of £5k.
- 6.11 The Council made provision for a 4% pay award in 2023-24 the Pay award will exceed the budget as the offer by the employers already exceeds the pay inflation allowed. The forecast outturn will be updated following the conclusion of the national pay negotiations and any additional pressures up to £176k would initially be funded from the contingency budget.
- 6.12 There could be further pressures to the two Neighbourhood Accounts as the HRA holds a depreciation charge that recognises the cost of managing and maintaining the Council stock at the current level. This funding represents a revenue cost to the HRA that is then used to support the capital programme to deliver the required enhancements to the stock to keep it fit for purpose. The revenue contribution to capital expenditure as a minimum must equal the depreciation charge and the value of the housing stock has increased resulting in a higher Revenue Contribution to Capital, the actual valuations will be confirmed as part of the final accounts process. These pressures would be mitigated by utilising the attributable debt from Right to Buy Sales.

6.13

7. Dedicated Schools Grant

- 7.1 The Dedicated Schools Grant (DSG) is a ring-fenced specific grant allocated to the Council by the Government to support a range of education related services.
- 7.2 The Department for Education (DfE) currently operate a four-block funding model for funding schools and pre-16 education including early years as set out in the following table:

| Dedicated Schools Grant (DSG) | | | |
|---|--|---|--|
| Schools Block | Central Schools Services Block | High Needs Block | Early Years Block |
| The School's Block is the largest element of the DSG and is allocated to Schools and Academies for day-to-day spending in their individual budgets. | The Central Schools Block provides funding for local authorities to carry out central functions on behalf of maintained schools and academies. | The High Needs funding system supports provision for Children and Young People with Special Educational Needs and Disabilities (SEND) from their early years to age 25. | The Early Years Block provides funding for 2-, 3- and 4-year-olds. |

- 7.3 The total DSG Budget for 2023/24 amounts to £354.963m. After allowing for recoupment, which is where a local authority's DSG allocation is adjusted to reflect the grant that has been paid direct to academies, the net budget for the Council is £121.200m. The forecast outturn at this very early stage is showing a balanced budget and this is summarised in the following Table:

| Dedicated Schools Grants Forecast Outturn 2023/24 | | | | | |
|--|---------------------|-------------------|-------------------|---------------------------|--------------------------|
| Block | Gross Budget | Recoupment | Net Budget | Forecast Net Spend | Forecast Variance |
| | £'000 | £'000 | £'000 | £'000 | £'000 |
| Schools Block | 270,284 | 222,910 | 47,374 | 47,374 | 0 |
| Central Schools Block | 3,287 | 0 | 3,287 | 3,287 | 0 |
| High Needs Block | 57,851 | 10,853 | 46,998 | 46,998 | 0 |
| Early Year Block | 23,541 | 0 | 23,541 | 23,541 | 0 |
| Total | 354,963 | 233,763 | 121,200 | 121,200 | 0 |

The current forecast is for the DSG to be delivered within the funding envelope. The High Needs Block remains a significant risk and will be an area that will be closely monitored. Should there be any budget pressures in these blocks they will be managed, in the first instance, through available DSG reserves. The forecast outturn is also reported to the Schools' Forum.

- 7.4 At Spring Budget, the Chancellor announced additional funding for the existing early years entitlements worth £204m in 2023-24 (from September 2023) and £288m in 2024-25. This is for local authorities to increase hourly rates paid to childcare providers for the government's existing entitlement offers.
- 7.5 In July the Government announced that for 2023-24, that this will be distributed to LAs through a new standalone top-up grant called the Early Years Supplementary Grant (EYSG) and that the individual authority allocations would

be announced in September. Details of the allocations will be provided in a future report.

8. Conclusions

- 8.1 The forecast for 2023/24 is an overspend of £7.847m (Period 2 - £7.120m) based on the position as at the end of Period 2. The Council's contingency budget of £3.746m has not, as yet, been used to mitigate these pressures recognising the risks that remain within the forecast, most notably pay and price inflation. Service Directors will be working to mitigate these pressures in-year, including those of the Children's Trust. The Council also holds earmarked reserves which may be utilised if mitigations are not identified to fund the current pressures.
- 8.2 The key risks which are set out in the report will continue to be monitored and actions sought as required throughout 2023/24. The achievement of the approved savings targets is also integral to this process and will continue to be monitored and reported.

9. Implications (including financial implications)

9.1 Resources, Financial and Transformation

- 9.1.1 The financial implications are set out in this report. The current forecast position for the General Fund is an overspend of £7.847m (Period 2 - £7.120m) and the Housing Revenue Account is forecasting an overspend of £24k (Period 2 - £91k), the Dedicated Schools Grant is forecasting to come in on budget, this is unchanged from Period 2.

8.2 Legal and Governance

- 9.2.1 The provisions of the Local Government Finance Act 1992 set out requirements for the Council to set a balanced budget with regard to the advice of its Chief Finance Officer (Section 151 Officer).
- 8.2.2 The robustness of the budget estimates and the adequacy of the proposed reserves were considered under Section 25 of the Local Government Act 2003 prior to the Council agreeing its 2023/24 budget.

8.3 Relevant Policies and Plans

- 9.3.1 The budget provides the financial resources to enable the Council to deliver on its plans and meet corporate priorities as set out in the Council's Corporate Plan.

8.4 Risk

- 8.4.1 The deliverability of the 2023/24 Revenue Budget is monitored by Budget Managers and Assistant Directors. Where any variances or emerging pressures

are identified during the year then mitigating actions will be sought and management interventions undertaken.

8.4.2 Details of pressures, risks and mitigating actions implemented will be provided as part of the finance monitoring reports as the year progresses. The main risks identified include demand led services such as Adult Social Care, children's services and home to school transport together with the impact of high levels of inflation.

8.4.3 Whilst services will work hard to offset pressures, the Council holds a number of reserves to help safeguard against the risks inherent within the budget for 2023/24.

8.5 Consultation

8.5.1 The 2023/24 budget was subject to consultation prior to approval by Council in February 2023.

8.6 Consideration by Executive Advisory Panel

8.6.1 Not applicable.

8.7 Consideration by Scrutiny

8.7.1 The budget monitoring reports are presented to the Finance and Resources Scrutiny Committee for review after they have been presented to the Executive Committee.

8.8 Equality Implications

8.8.1 There are no specific issues as a result of this report.

8.9 Climate and Environment Impact

8.9.1 Among the new Council's priorities will be putting in place plans to improve the local environment and tackle the ongoing climate emergency. Where these have a financial impact then it will be reflected in the budget.

8.10 Community Impact

9.10.1 No distinct community impacts have been identified because of the proposals included in this report.

8.11 Crime and Disorder Impact

8.11.1 There are no specific issues arising from this report.

9 Issues and Choices

- 9.1 The report focuses on the forecast revenue outturn against budget for 2023/24 and makes recommendations for the Executive to note the current budgetary position and as such there are no specific choices within the report.

10 Background Papers

- 11.1 The following background papers can be considered in relation to this report.

Final Budget 2023/24 and Medium-Term Financial Plans, including the Council Tax Resolution, North Northamptonshire Council, 23rd February 2023.

Monthly Budget Forecast Reports to the Executive.