
Meeting of the Cabinet – 6th July 2023

Joint Report of the Chief Executive and Director of Finance and Legal Services

2022/23 Provisional Revenue Outturn and Medium Term Financial Strategy

Purpose

1. To report the provisional revenue outturn for 2022/23 and consider changes to the Medium Term Financial Strategy (MTFS).

Recommendations

2. That Cabinet:
 - Note the draft General Fund and Housing Revenue Account (HRA) outturns for 2022/23.
 - Note the potential need to amend the outturn in respect of a loan to the Black Country Innovative Manufacturing Organisation (BCIMO) as set out in paragraph 3.
 - Note the effect of the General Fund outturn on General Fund balances as at 31st March 2023.
 - Re-approve the continuation of the local scheme to disregard War Pensions in the Housing Benefit and Council Tax Reduction schemes as set out in paragraph 9.
 - Note the financial position of the Council as set out in this report and summarised in paragraph 26.
 - Consider in the light of the Council's financial position whether to recommend to Council to amend the budgets as outlined in paragraphs 19 and 20.

Background

2022/23 Draft Outturn

3. The provisional General Fund position after transfers from / to earmarked reserves, subject to external audit, is set out below. The final audited accounts will be presented to Audit and Standards Committee later in the year. It should be noted that the provisional outturn is in particular subject to an assessment of the security of a loan of £2m as at 31st March 2023 to BCIMO. This assessment is dependent on the progress of commercial proposals considered in a separate private report. It may be necessary to amend the provisional outturn later in the year.

| Directorate | Budget £m | Outturn £m | Variance £m |
|---|----------------------|-----------------------|------------------------|
| Chief Executive | (0.3) | 0.0 | 0.3 |
| Adult Social Care | 112.6 | 112.6 | 0.0 |
| Children's Services | 80.0 | 83.9 | 3.9 |
| Health and Wellbeing | 3.8 | 3.6 | (0.2) |
| Finance and Legal | 5.5 | 5.9 | 0.4 |
| Digital, Commercial and Customer Services | 5.4 | 5.5 | 0.1 |
| Environment | 52.4 | 53.8 | 1.4 |
| Housing and Communities | 2.6 | 2.2 | (0.4) |
| Regeneration and Enterprise | 12.8 | 15.9 | 3.1 |
| Corporate, Treasury and Levies | 10.0 | 9.3 | (0.7) |
| Total Service Costs | 284.8 | 292.7 | 7.9 |
| Total Funding | (287.0) | (287.3) | (0.3) |
| Use of Balances | (2.2) | 5.4 | 7.6 |

4. Further detail is provided in Appendix A. The impact of the above leaves the General Fund Balance at 31st March 2023 as follows:

| | Budget £m | Outturn £m |
|--|----------------------|-----------------------|
| Forecast balance 31 st March 2022 | 26.3 | 26.3 |
| 2021/22 outturn | | +0.9 |
| Balance at 31st March 2022 | 26.3 | 27.2 |
| Planned addition to Reserves approved by Council March 2022 | +2.2 | +2.2 |
| Adverse 2022/23 outturn | | (7.6) |
| Forecast General Fund Balance at 31st March 2023 | 28.5 | 21.8 |

5. This represents a favourable movement of (£1.0m) since reporting to March Council. The significant changes are as follows:
- New Burdens Funding (£0.4m)
 - Utilisation of external grants (£0.8m)
 - Favourable variances within Corporate Landlord Services (£1.4m)
 - Increased income within Leisure and Planning (£0.3m)
 - Deterioration of catering trading activity £0.4m
 - Children’s Social care placements £1.0m
 - Reduction in Business Rates Section 31 grant £0.8m
 - Other net favourable variances, mainly vacancies (£0.3m)
6. At 31st March 2022 our unringfenced revenue reserves as a proportion of net revenue spend were 19%. The average¹ for all Metropolitan Councils at the same date was 55%. Calculated on the same basis, our position at 31st March 2023 was still 19%. Comparisons with other councils are not yet available. Proposed earmarked reserves at 31st March 2023 are set out in Appendix B.

Collection Fund

7. The Council’s share of the Collection fund surpluses and deficits at 31st March 2023 is as follows.

| | Forecast £m | Outturn £m | Variance £m |
|---|------------------------|-----------------------|------------------------|
| Council Tax surplus | 1.0 | 0.4 | (0.6) |
| Business Rates surplus / (deficit) | 1.7 | (4.0) | (5.7) |
| Total surplus / (deficit) | 2.7 | (3.6) | (6.3) |

8. Due to the complex accounting requirements of the Collection Fund, particularly in terms of timing, variances will not be included within the General Fund until 2024/25. The adverse Business Rates variance is linked to Covid-19 Additional Relief Fund (CARF). Reliefs have been applied to Business Rates payers accounts and Local Authorities are compensated through a General Fund Section 31 grant. The grant has been transferred to an earmarked reserve and will be transferred to revenue in 2024/25 to smooth out timing differences.

¹ The percentage quoted is based on the Median average of all Metropolitan Councils

Local scheme for War Pensions

9. Local authorities have discretionary powers under Section 134(8) and Section 139(6) of the Social Security Act 1992 to modify their Housing Benefit Scheme in order to disregard in whole or in part War Widows Pensions and War Disablement Pensions. This authority has operated a local scheme to disregard in full both War Widows and War Disablement pensions for many years in both its Housing Benefit and Council Tax Reduction Schemes. The effect of this disregard is that recipients of these pensions do not see a reduction in their eligibility for benefits, as they otherwise would, and is a practical demonstration of the Council's commitment to veterans and their families. The Council's external auditors have asked for evidence that this local scheme continues to have formal approval. Cabinet is therefore asked to re-approve the continuation of the local scheme to disregard these War Pensions in the Housing Benefit and Council Tax Reduction schemes.

Public Health

10. The movement in Public Health reserves is set out in the table below. This represents a favourable £0.8m position compared to that reported to March Council. The closing balance of £5.9m represents circa 26 % of the annual grant.

| | Opening Balance 1.4.22 £m | Movement in year £m | Closing balance 31.3.23 £m |
|----------------------------|--|------------------------------------|---|
| Public Health Grant | 5.1 | 0.8 | 5.9 |

Housing Revenue Account (HRA)

11. The actual outturn shows a HRA in year deficit of £0.5m, a positive variance of £3.5m since last reported to Council. Further detail is shown within Appendix C. Main reasons for the change include:

- Additional income £3.4m mainly from grant and other income
- Reduced take up on Discretionary Housing Payments £0.1m
- Reduced charges from Corporate Services, mainly Insurance, £0.3m
- Other unfavourable variances £0.1m

12. The impact on HRA balances is shown below.

| | Budget £m | Outturn £m |
|--|----------------------|------------------------|
| Forecast balance 31 st March 2022 | 3.5 | 3.5 |
| 2021/22 outturn (as reported to June Cabinet) | | 2.5 |
| Balance at 31st March 2022 | 3.5 | 6.0 |
| Planned use of balances approved by Council March 2022 | -1.8 | -1.8 |
| Resettlement grant | | +2.2 |
| Favourable 2022/23 outturn | | +1.3 |
| Housing Revenue Account Balance at 31st March 2023 | 1.7 | 7.7² |

13. In addition to HRA revenue reserves, the usable capital receipts reserve at 31.3.23 amounted to £15.5m, of which £15.1m is ringfenced to Right to Buy replacements. This compares with £23.5m as at 31.3.22.

Schools including Dedicated Schools Grant (DSG)

14. The movement in the school reserves is set out in the table below.

| | Opening Balance 1.4.22 £m | Movement in year £m | Closing balance 31.3.23 £m |
|------------------------------------|--|------------------------------------|---|
| Schools delegated (DSG) | 10.2 | (2.6) | 7.6 |
| Schools trading (GF) | 2.0 | (0.1) | 1.9 |

15. Accounting regulations introduced for 2020/21 have resulted in the net deficit of the non-delegated DSG reserves being shown on the balance sheet within the unusable section. Otherwise they would be a call on General Fund balances.

² The HRA balance is split into unearmarked, £5.2m, Resettlement grant in advance of expenditure £2.2m and £0.4m for tenant improvements on blocks

| | Opening Balance 1.4.22 £m | Movement in year £m | Closing balance 31.3.23 £m |
|---|--|------------------------------------|---|
| Early Years | 2.1 | +0.9 | 3.0 |
| High Needs Block | (20.7) | (6.0) | (26.7) |
| Central Services Schools Block | 0.5 | (0.1) | 0.4 |
| Schools Specific Contingency | 0.9 | +0.3 | 1.2 |
| Total DSG Unusable reserve | (17.2) | (4.9) | (22.1) |

16. The majority of Special Education Needs and Disability (SEND) services are met from the High Needs Block within the Dedicated Schools Grant (DSG). As previously reported, we (in common with many other councils) have been experiencing significant financial pressures from increasing demand for children that require additional educational support. Notwithstanding the high-level recovery plan that has been agreed, there is a cumulative deficit of £26.7m on the High Needs Block, resulting in an overall DSG deficit at 31st March 2023 of £22.1m. The Government has regulated temporarily to ensure that this pressure does not impact the General Fund and has confirmed that this statutory override will be extended for a further three years to 31st March 2026.
17. The Department for Education (DfE) acknowledges the pressures which local systems are experiencing delivering special educational needs and disability (SEND) services. Its 'Delivering Better Value in SEND programme' is aiming to support local authorities to improve delivery of SEND services for children and young people while ensuring services are sustainable. This optional programme is currently providing dedicated support and funding to 55 local authorities. Dudley was selected to participate in the programme to work alongside Newton Europe, in collaboration with the Chartered Institute of Public Finance (CIPFA) and £1m grant has been awarded to support the improvement of outcomes for children with Special Educational Needs.

Outlook for the current and future years

18. The budget and MTFs were set on the basis of a pay awards of 4% this year and 2% in future years. The employer's offer for the current year has been made on the basis of £1,925 for all scale points up to point 43 and 3.88% for all higher points. This offer has not been accepted by the unions, but the combined effect would be a pressure of £2.8m per year on the General Fund and £1.0m per year on the HRA. It should be noted that the MTFs relies on delivery of a number of challenging savings proposals and that pressure continues to be felt on the demand for and cost of social care placements. It is too early to assess the full impact of these factors. We will keep the position under review and report back to later meetings of Cabinet in relation to these budget risks and actions required to address.

19. The MTFs agreed by Council in March 2023 included a saving of £1.1m per year from December 2024 from reductions in the cost of the library contract. These proposals have now been reviewed in the light of analysis of service usage, social value considerations and resident representations. The following savings have also been reviewed and this report sets out the financial impact of removing these and the library savings from the MTFs:
 - Review of HWRC operating hours
 - Review of current free surface car parks
 - Overnight car parking charges

20. A number of additional spending proposals have also been developed. Further detail is provided within Appendix D.

21. The combined impact of the pay pressures set out in paragraph 18, the changes to savings proposals set out in paragraph 19 and the additional spending in paragraph 20 can be summarised as follows.

| | 2023/24 £m | 2024/25 £m | 2025/26 £m |
|--|---------------|---------------|---------------|
| Total Service Spend Forecast -as approved by March 2023 Council | 311.5 | 315.9 | 317.0 |
| Impact of 23/24 pay offer -para 18 | 2.8 | 2.8 | 2.8 |
| Impact of reversing savings proposals -para 19 | 0.2 | 0.7 | 1.4 |
| Impact of additional investment -para 20 | 0.6 | 1.0 | 1.0 |
| Latest Service Spend | 315.1 | 320.4 | 322.2 |
| Total Forecast Resources | 307.3 | 316.5 | 324.9 |
| (Surplus) / Deficit funded from Balances | 7.8 | 3.9 | (2.7) |
| Balances brought forward | 21.8 | 14.0 | 10.1 |
| Balances carried forward | 14.0 | 10.1 | 12.8 |

22. The table above does not consider any further pressures that may arise, including the potential pressures on social care referred to in paragraph 18. Nor does it consider any changes (adverse or favourable) to the resource forecasts presented to Council in March.
23. In March 2023 housing services identified a number of data quality issues affecting the Council's ability to consistently and robustly evidence compliance across our housing stock. A self-referral was made to the Regulator of Social Housing and a detailed recovery programme is in place to rectify the identified issues and to provide assurance to customers, Elected Members and the Regulator that the root cause of these issues is understood and has been remedied to ensure these issues do not happen again in the future.
24. These issues have been identified since the MTFs process took place and consequently the costs of the recovery programme were not identified and included within the MTFs that was approved at Council in February 2023. The most notable cost relates to the commissioning of stock condition surveys on 100% of the Council's housing stock over a 12 month period, and there are a number of other costs associated with resourcing the recovery programme, undertaking any repairs and improvements identified through the programme, and completing a full review of the Council's building safety framework, policies and procedures to ensure the current

issues do not occur again. The full cost of the recovery programme could be in the region of £10m, depending upon the levels of immediate investment in homes identified through the stock condition surveys.

25. The anticipated recovery costs set out in paragraph 24 above will be met through a realignment of existing HRA budgets, predominantly by diverting spend on planned and cyclical maintenance. Capital receipts from the disposal of high investment void properties, which is an ongoing process within the directorate, will be utilised to fund capital costs associated with the recovery programme.

Finance

26. As set out in paragraph 6, the Council has a relatively low level of reserves. The External Auditors have on a number of occasions highlighted this fact, as well as the relatively low level of spending and Council Tax. The effect is that the Council has less resilience to financial shocks than the average council. Although the outturn for 2022/23 is £1m better than expected in March, it is still £7.6m worse than budget. As set out in paragraph 21, the impact of the pay award and proposals in relation to savings and additional investment would lead to a significant reduction in the General Fund reserve over the next three years. This would reduce the Council's ability to address financial pressures or approve additional spending in other areas. Cabinet are recommended to consider the proposals in paragraphs 19 and 20 in the light of the financial position summarised above and elsewhere in the report.

Law

27. The Council's budget setting process is governed by the Local Government Finance Acts, 1988, 1992, and 2012, and the Local Government Act 2003.

Risk Management

28. The Corporate Risk Register recognises the risk that the Council may be unable to set and/or manage its budget so as to meet its statutory obligations within the resources available. At the last review point, this risk was allocated the rating of 20 (Very High). This rating will be reviewed in the light of the resolutions of Cabinet and Council.

Equality Impact

29. There are no direct Equality issues arising from this report.

Human Resources/Organisational Development

30. There are no direct Human Resource or Organisational Development implications of this report.

Commercial/Procurement

31. There are no direct Commercial or Procurement issues arising from this report.

Environment / Climate change

32. There are no direct climate issues arising from this report.



Iain Newman
Director of Finance and Legal

Contact Officers:

Rachel Cooper, Head of Financial Services

Telephone: 01384 81 4844 email: Rachel.cooper@dudley.gov.uk



Kevin O'Keefe
Chief Executive

Appendices

Appendix A – 2022/23 Provisional General Fund Outturn Position

Appendix B – Reserves

Appendix C - Housing Revenue Account 2022/23 Provisional Outturn

Appendix D – Additional Spending

2022/23 Provisional General Fund Outturn Position

| | Latest Budget £'m | Latest Outturn £'m | Variance £m | Comment variance |
|----------------------|------------------------------|-------------------------------|------------------------|--|
| Chief Executives | (0.3) | 0.0 | 0.3 | £0.3m overspend CAPA mainly events, £0.2m additional staff costs of members of SEB, offset by (£0.2m) vacancies HR |
| Adult Social Care | 112.6 | 112.6 | 0.0 | £8.5m Gross placement pressure offset by; (£2.7m) CCG contributions, (£3.0m) client contributions, (£1.2m) winter pressure monies and (£0.5m) Market Sustainability Fund. (£2.6m) salary savings offset by £1.1m of pay award. £0.3m pressures on Telecare and Enabling Communities. £0.1m Other net pressures |
| Children's Services | 80.0 | 83.9 | 3.9 | Pressures; £4.0m net placement costs, £1.2m Transport, £0.4m legal costs. Partly offset by net staff savings (£1.1m) and (£0.6m) utilisation of Supporting families grant |
| Health and Wellbeing | 3.8 | 3.6 | (0.2) | (£0.1m) Substance misuse contract and (£0.1m) vacancies |

| | Latest Budget £'m | Latest Outturn £'m | Variance £m | Comment variance |
|---|------------------------------|-------------------------------|------------------------|---|
| Finance and Legal Services | 5.5 | 5.9 | 0.4 | Pressures of; £0.1m care leavers council tax discount, £0.2m benefits staffing and Housing Benefits subsidy costs, £0.2m coroners costs, £0.1m agency costs mainly legal services and £0.1m elections, £0.1m Other net pressures. Partly offset by (£0.4m) New burdens funding |
| Digital, Commercial and Customer Services | 5.4 | 5.5 | 0.1 | £0.1m Library contract, £0.2m accelerated CERA partly offset by (£0.2m) vacancies |
| Environment | 52.4 | 53.8 | 1.4 | £0.9m payaward offset by (£0.9m) vacancies, £1.0m net fuel and utility pressures, £0.7m EFW start up costs, £0.6m localised reconstruction costs, (£0.2m) unused budget earmarked for Anchor lane, (£0.2m) unused budget earmarked for Food Waste trial and income from PPA (£0.5m) |
| Housing and Communities | 2.6 | 2.2 | (0.4) | (£0.3m) vacancies (£0.3m) use of grants, (£0.2m) other favourable variances. Offset by £0.4m Electrical and Mechanical team pressures |
| Regeneration and Enterprise | 12.8 | 15.9 | 3.1 | £1.0m pay award, less (£0.3m) vacancies. £1.1m inflationary pressures on utilities. £1.7m income shortfalls in leisure and catering, (£0.2m) lease surrender at Fisher St, (£0.2m) R&M, (£0.2m) CCTV, Other pressures net £0.2m |

| | Latest Budget £'m | Latest Outturn £'m | Variance £m | Comment variance |
|----------------------------|------------------------------|-------------------------------|------------------------|--|
| Corporate & Treasury | 10.0 | 9.3 | (0.7) | £0.5m DSG Refund offset by; (£0.3m) Past Service Deficit , (£0.9m) Slippage on Capital Programme and favourable net borrowing costs, (£0.1m) Brexit grant refund, £0.1m other net pressure |
| Total Service Costs | 284.8 | 292.7 | 7.9 | |
| Total Funding | (287.0) | (287.3) | (0.3) | (£0.6m) levy surplus, offset by £0.3m net Section 31 grant / reserve deficit. |
| Use of Balances | (2.2) | 5.4 | 7.6 | |

Reserves as at 31st March 2023

| | Opening Balance 1.4.22 £'000 | Movement in year £'000 | Closing balance 31.3.23 £'000 |
|--|---|---------------------------------------|--|
| Unringfenced Earmarked Reserves | | | |
| Insurance Fund | 5,409 | 448 | 5,857 |
| S31 – Covid Additional Relief Fund | 14,194 | -8,498 | 5,696 |
| Paragon | 2,553 | -116 | 2,437 |
| Schools Cty, Extended Use and Other Reserves | 1,997 | -66 | 1,931 |
| Pensions | 0 | 1,515 | 1,515 |
| Homelessness Grant | 681 | 13 | 694 |
| Domestic Abuse Grant | 529 | 154 | 683 |
| Impact | 897 | -280 | 617 |
| DGFL | 751 | -150 | 601 |
| Successor - Adults | 525 | -25 | 500 |
| Deputy Chief Executives Transformation | 110 | 390 | 500 |
| Digital Platform Implementation | 0 | 490 | 490 |
| Portersfield | 222 | 225 | 447 |
| Workforce Grant | | 153 | 153 |
| CQC Reserve | | 200 | 200 |
| Troubled Families | 466 | -82 | 384 |
| Virtual School | 70 | 223 | 293 |
| EfW Contract Mobilisation | 100 | 180 | 280 |
| Ash Die Back | 0 | 280 | 280 |
| Family Hubs | 0 | 277 | 277 |
| Community forums | 360 | -83 | 277 |
| CIL - Neighbourhood Element | 252 | 17 | 269 |
| Revenue & Bens fees reimbursement | 255 | 0 | 255 |
| Eton College Proposal ³ | 250 | 0 | 250 |

³ Until the scheme is formally approved it is unclear what funds will be needed to support the proposal. There may be further financial impacts not reflected in this reserve.

| | | | |
|--|---------------|----------------|---------------|
| Road Signage Inventory and Works | 0 | 250 | 250 |
| OFSTED Improvement | 480 | -250 | 230 |
| Digital Staff Upskilling | 0 | 230 | 230 |
| Transit Sites | 200 | 0 | 200 |
| Chief Execs Reserve - Procurement | 60 | 120 | 180 |
| ICT Restructure & Cyber Resilience | 114 | -4 | 110 |
| TTSP Admin grant | 100 | 0 | 100 |
| Security Costs | 185 | -85 | 100 |
| Stalled & Derelict site development | 99 | 0 | 99 |
| HR&OD | 80 | 0 | 80 |
| Children's Safeguarding | 52 | 24 | 76 |
| Coseley Site Management | 200 | -130 | 70 |
| Planning Grant: Design Code Pathfinder Grant | 120 | -57 | 63 |
| Revenue & Bens backlog | 150 | -90 | 60 |
| HAZ - Historic England | 52 | -1 | 51 |
| Other earmarked reserves | 659 | -106 | 553 |
| Omicron Grant | 390 | -390 | 0 |
| Burial Land | 150 | -150 | 0 |
| School Development | 114 | -114 | 0 |
| Edge of Care consultants | 100 | -100 | 0 |
| CAPA | 80 | -80 | 0 |
| Levelling Up Capacity Funding | 53 | -53 | 0 |
| Kickstart | 51 | -51 | 0 |
| Total Unringfenced Earmarked Reserves | 33,110 | (5,772) | 27,338 |
| | | | |
| Ringfenced Reserves | | | |
| Public Health | 5,077 | 791 | 5,868 |
| Schools Delegated | 10,164 | -2,571 | 7,593 |
| | | | |
| Total General Fund Earmarked Reserves | 48,351 | (7,552) | 40,799 |

Housing Revenue Account 2022/23 Provisional Outturn

| | Latest Budget £m | Outturn £m | Variance £m | Comment |
|-------------------------------------|-----------------------------|-----------------------|------------------------|--|
| Income | | | | |
| Dwelling Rents | -91.0 | -90.0 | 1.0 | £0.3m Void losses. £0.5m Stock profile (More not in management, higher house sales, lower new build), £0.2m other variances. |
| Non Dwelling Rents | -0.9 | -0.8 | 0.1 | Reduced general rents |
| Charges for services and facilities | -0.2 | -0.2 | 0.0 | |
| Contributions towards expenditure | -1.3 | -4.3 | -3.0 | (£0.2m) Increased recharges to Leaseholders, (£0.8m) Income moved from management, (£2.0m) Resettlement Income. |
| Interest on Balances | -0.0 | -0.5 | -0.5 | Favourable impact on interest rates. Higher balances b/f than expected. |
| Total Income | -93.4 | -95.8 | -2.4 | |
| Access & Prevention | 2.4 | 2.0 | -0.4 | (£0.3m) Recharge to GF, (£0.1m) Additional grant & Reduced maintenance |
| Finance | 2.3 | 2.6 | 0.3 | £0.3m Leaseholder income moved to income |
| Community Safety | 1.5 | 4.2 | 2.7 | £2.2m Resettlement reserve funded by grant income, £0.7m income to contributions to income, (£0.1m) other variances |
| Strategy | 1.8 | 1.3 | -0.5 | (£0.2m) Vacancies, (£0.3m) reduced ICT costs |

| | | | | |
|--|-------------|-------------|-------------|--|
| Management & Admin | 6.2 | 5.8 | -0.4 | (£0.2m) Reduced CEC's, (£0.2m) net of other variances |
| Community Housing | 11.1 | 9.9 | -1.2 | (£1.5m) Vacancies, £0.2m voids, £0.1m other variances |
| Other (RMC) | 1.0 | 0.9 | -0.1 | Vacancies |
| Overheads | -3.6 | -2.8 | 0.8 | Reduced CEC's charged out – decision to centralise |
| Responsive & cyclical repairs | 27.5 | 28.7 | 1.2 | £1.1m Responsive Repairs, £2.2m Planned Major Repairs, (£1.0m) Service, Inspection or Survey, (£0.8m) Compliance Generated Repair, (£0.5m) Independent QA, £0.2m net of other variances. |
| Depreciation and impairments of fixed assets | 25.3 | 24.1 | -1.2 | (£1.2m) Review depreciation strategy for componentisation |
| Interest Payable | 17.5 | 17.6 | 0.1 | Impact of rising cost of borrowing |
| Other Expenditure | 2.2 | 2.0 | -0.2 | (£0.1m) Triennial pension review, (£0.1m) Reduced DHP |
| Total Expenditure | 95.2 | 96.3 | 1.1 | |
| (Surplus) / Deficit for the year | 1.8 | 0.5 | -1.3 | |

Additional Spending

| Environment | Category | 2023/24 £'000 | 2024/25 £'000 | 2025/26 £'000 |
|--|-----------------|--------------------------|--------------------------|--------------------------|
| Weed Control | EM | 50 | 75 | 75 |
| Street Scene, including Street Cleansing and Grounds Maintenance | EM | 335 | 505 | 505 |
| Clean Teams | EM | 250 | 380 | 380 |
| Total | | 635 | 960 | 960 |

Key

EM – Elected Member priority