

Report to:	Cabinet	Date of Meeting:	2 November 2023
Subject:	Financial Management 2023/24 to 2026/27 - Revenue and Capital Budget Update 2023/24 – November Update		
Report of:	Executive Director of Corporate Resources and Customer Services	Wards Affected:	(All Wards);
Portfolio:	Cabinet Member - Regulatory, Compliance and Corporate Services		
Is this a Key Decision:	Yes	Included in Forward Plan:	Yes
Exempt / Confidential Report:	No		

Summary:

To inform **Cabinet** of:

- 1) The current position relating to the 2023/24 revenue budget.
- 2) The current forecast on Council Tax and Business Rates collection for 2023/24.
- 3) The monitoring position of the Council's capital programme to the end of September 2023:
 - The forecast expenditure to year end.
 - Variations against the approved budgets and an explanation of those variations for consideration by Members.
 - Updates to spending profiles and proposed amendments to capital budgets necessary to ensure the efficient delivery of capital projects are also presented for approval.
- 4) The latest asset disposals, prudential indicator, performance and risk management information for 2023/24.

Recommendation(s):

Cabinet is recommended to:

Revenue Budget

- 1) Note the current position relating to the 2023/24 revenue budget.
- 2) Note the actions being taken to refine forecasts and identify mitigating efficiencies to ensure each service achieves a balanced position.
- 3) Approve the Remedial Action Plan actions to offset the budget pressures being faced in 2023/24.
- 4) Approve the release of £1.000m from the Business Rates Income Reserve.
- 5) Approve the release of £1.000m from the Transforming Sefton Reserve.

- 6) Approve the release of £0.945m from the Redundancy Reserve.
- 7) Recognise the financial risks associated with the delivery of the 2023/24 revenue budget and acknowledge that the forecast outturn position will continue to be reviewed, and remedial actions put in place, to ensure a balanced forecast outturn position and financial sustainability can be achieved.
- 8) Approve a Supplementary Revenue Estimate of £0.688m for the Ways to Work Programme for the period 1st October 2023/24 to 31st March 2024, fully funded by an allocation of the Strategic Investment Fund from the Liverpool City Region Combined Authority.

Capital Programme

- 9) Note the spending profiles across financial years for the approved capital programme (paragraph 8.1).
- 10) Approve a supplementary capital estimate of £0.280m for the Local Authority Treescapes Fund funded by grant from the Forestry Commission (paragraphs 8.3 – 8.6).
- 11) Recommend to Council the approval of a supplementary capital estimate of £0.012m for the works at Foul Lane funded by capital receipts (paragraphs 8.7 – 8.8).
- 12) Note the latest capital expenditure position as at 30 September 2023 of £14.521m (paragraph 8.10); the latest full year forecast is £60.206m (paragraph 8.12).
- 13) Note the programme outputs and progress to September (paragraphs 8.13 – 8.30).
- 14) Note that capital resources will be managed by the Executive Director Corporate Resources and Customer Services to ensure the capital programme remains fully funded and that capital funding arrangements secure the maximum financial benefit to the Council (paragraphs 8.31-8.33).

Asset Management Strategy and Asset Disposals

- 15) Note the latest position relating to asset disposals under the Asset Management Strategy.

Prudential Indicators

- 16) Note the forecasts for the Prudential Indicators relating to capital expenditure and financing as at 30th September 2023.

Performance

- 17) Note the latest position relating to key performance measures.

Risk Management

- 18) Note the latest position relating to key risk management areas.

Reasons for the Recommendation(s):

To ensure Cabinet are informed of the current position in relation to the 2023/24 revenue budget.

To provide an updated forecast of the outturn position with regard to the collection of Council Tax and Business Rates.

To keep members informed of the progress of the Capital Programme against the profiled budget for 2023/24 and agreed allocations for future years.

To progress any changes that are required in order to maintain a relevant and accurate budget profile necessary for effective monitoring of the Capital Programme.

To approve any updates to funding resources so that they can be applied to capital schemes in the delivery of the Council's overall capital strategy.

To ensure Cabinet are informed of prudential indicators, key performance information and key risk management areas.

Alternative Options Considered and Rejected: (including any Risk Implications)

N/A

What will it cost and how will it be financed?

(A) Revenue Costs

The report indicates that for 2023/24 following the implementation of the recommendations contained in this report that an overspend position of £2.535m is currently forecast and that further work is being undertaken to refine forecasts and identify mitigating efficiencies to ensure each service achieves a balanced position. Further mitigating actions are proposed in this report to ensure the Council returns to a balanced forecast outturn position-if these actions are not available within the approved budget, existing reserves and balances may need to be used.

(B) Capital Costs

The Council's capital budget in 2023/24 is £60.409m. As at the end of September 2023 expenditure of £14.521m has been incurred and a full year outturn of £60.206m is currently forecast.

Implications of the Proposals:

Resource Implications (Financial, IT, Staffing and Assets):

Currently an overspend position of £2.535m is currently forecast for 2023/24, pending further work to refine forecasts and identify mitigating efficiencies. Further mitigating actions are proposed in this report to ensure the Council returns to a balanced forecast outturn position. However, it should be noted that significant pressure and risk remains in a number of areas, particularly relating to Children's Social Care. If budgets experience further demand and inflationary pressure during the remainder of the year further corresponding savings or financial contributions will need to be identified and approved by members.

Legal Implications:

None

Equality Implications:

There are no equality implications.

Impact on Children and Young People: Yes	
The report highlights the current financial position relating to services provided for Children and Young People.	
Climate Emergency Implications:	
The recommendations within this report will	
Have a positive impact	No
Have a neutral impact	Yes
Have a negative impact	No
The Author has undertaken the Climate Emergency training for report authors	Yes
The allocations of capital funding outlined in section 8 may be spent on projects that will have a high climate change impact as they could relate to new build, rebuild, refurbishment, retrofit and demolition proposals. Environmental consideration will be taken into account when specific projects are designed and tendered – which will help to mitigate negative impacts.	

Contribution to the Council's Core Purpose:

Effective Financial Management and the development and delivery of sustainable annual budgets support each theme of the Councils Core Purpose.

<u>Protect the most vulnerable:</u> See comment above
<u>Facilitate confident and resilient communities:</u> See comment above
<u>Commission, broker and provide core services:</u> See comment above
<u>Place – leadership and influencer:</u> See comment above
<u>Drivers of change and reform:</u> See comment above
<u>Facilitate sustainable economic prosperity:</u> See comment above
<u>Greater income for social investment:</u> See comment above
<u>Cleaner Greener:</u> See comment above

What consultations have taken place on the proposals and when?

(A) Internal Consultations

The Executive Director of Corporate Resources & Customer Services is the author of the report (FD 7398/23)

The Chief Legal and Democratic Officer has been consulted and has no comments on the report (LD 5596/23).

(B) External Consultations

N/A

Implementation Date for the Decision

Following the expiry of the “call-in” period for the Minutes of the Cabinet Meeting

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Appendices:

The following appendix is attached to this report:

- APPENDIX A – Capital Programme 2023/24 to 2025/26
- APPENDIX B – Performance Information 2023/24 – Quarter 2
- APPENDIX C – Corporate Risk Register – October 2023

Background Papers:

There are no background papers available for inspection.

1. Introduction

- 1.1 On 2 March 2023, Members approved the Budget for the financial year 2023/24. This budget was developed throughout the preceding nine months and took account of all known issues. Within that report, and as with previous years, the inherent financial risk within the budget, especially with respect to Children's Services, was identified. This was further reflected within the reserves' strategy for the Council, as reported in the Robustness Report also presented to Budget Council.
- 1.2 This report is the fourth of the Council's monthly budget monitoring reports and updates the revenue forecast outturn position for all services, including the pressures that have materialised since the budget was set. The report also includes measures to meet the forecast deficit currently being estimated.
- 1.3 The report also outlines the current position regarding key income streams for the Authority, namely Council Tax and Business Rates. Variations against expected receipts in these two areas will also affect the Council's financial position in future years.
- 1.4 The capital section of the report informs Members of the latest estimate of capital expenditure for 2023/24 and forecast expenditure for 2024/25 and 2025/26. The capital budget to date is presented in paragraph 8.1. Paragraphs 8.3 to 8.30 review progress of the capital programme, including additional capital schemes. Finally, paragraphs 8.31 to 8.33 confirm that there are adequate levels of resources available to finance the capital programme.
- 1.5 This report also includes the usual mid-year information on key performance measures and key risk management areas. For the first time this report also includes the quarterly reporting of the Council's Prudential Indicators. This requirement has been introduced by CIPFA. In addition, the report includes an update on the overall asset disposals that have taken place under the Asset Management Strategy.

2. Revenue Budget 2023/24 – Forecast Outturn Position as at the end of September 2023

- 2.1 Members are provided with updates of the Council's forecast financial revenue position each month during the financial year from July.
- 2.1 It is acknowledged that this position remains relatively early in the financial year so forecasts will include a number of assumptions on anticipated expenditure and income for the remainder of the year that will invariably be the subject of change. Forecasts will continue to be refined and a review of all budgets and assumptions will be undertaken each month to refine the forecasts.
- 2.2 As at the end of September 2023, the forecast outturn shows a net overspend of **£7.330m**, the majority of which relates to potential additional pressure within Children's Social Care, Adult Social Care and Education Excellence as well as the potential impact of the local government pay award. It should be noted that the majority of services are reporting a balanced position or are implementing local

remedial actions to return a balanced position at this stage. As with all organisations at this time, the Council is operating in a very challenging financial environment. However, it is vital that the Council achieves a balanced forecast outturn position to ensure its financial sustainability. Proposed actions to meet the forecast overspend are outlined later in the report and include the adoption of financial principles used in previous years.

2.3 The table below highlights the variations across services that make up the £7.330m forecast overspend:

	Budget	Forecast Outturn	Variance	Variance to August
	£m	£m	£m	£m
<u>Services</u>				
Strategic Management	3.906	3.099	0.093	-0.001
Adult Social Care	110.598	111.598	1.000	1.000
Children's Social Care	80.081	85.114	5.033	0.974
Communities	11.551	11.416	-0.135	-0.135
Corporate Resources	5.972	5.762	-0.210	-0.210
Economic Growth & Housing	6.409	6.409	0.000	0.000
Education Excellence	15.305	16.713	1.408	0.935
Health & Wellbeing	19.620	18.972	-0.648	-0.480
Highways & Public Protection	10.672	10.625	-0.047	-0.033
Operational In-House Services	16.160	16.396	0.120	-0.116
Energy Costs	4.200	4.200	0.000	0.000
Additional Pay Award Provision	4.333	5.833	1.500	0.000
Total Service Net Expenditure	288.807	296.921	8.114	2.069
Council Wide Budgets	14.203	13.419	-0.784	-0.249
Levies	36.193	36.193	0.000	0.000
General Government Grants	(84.086)	(84.086)	0.000	0.000
Total Net Expenditure	255.117	262.447		
<u>Forecast Year-End Deficit</u>			<u>7.330</u>	<u>1.685</u>

2.4 The key areas relating to the outturn position are as follows:

- **Adult Social Care** – The current forecast assumes that the Adult Social Care budget will break-even during 2023/24. However, there are a number of significant assumptions and uncertainties that could impact on this position before the year-end. The service has also committed to a number of efficiencies and savings that amount to £5.7m, in order to meet the savings approved as part of the approved 2023/24 budget plus additional savings to meet the additional budgetary pressures

arising from the increases in provider fees approved at Cabinet meetings in June 2023. The achievement of these savings will be carefully monitored throughout the year. At this time £4m of the £5.7m of savings have been delivered.

Like all councils, the Service is experiencing growth pressure with demand for services and are seeking to meet the cost of this within the resources available, including taking account of the additional funding from Central Government that is being made available to councils to meet increases in demand and financial pressure including those that maybe experienced during winter and in respect of discharges. Given the pressures being faced a forecast overspend of £1.000m is now being reported. However, the Service will continue to explore options to ensure that a balanced position is achieved. As would be expected with a budget of this size and volatility, this remains a key risk during the current year.

- **Children's Social Care** – The current forecast for the service shows a potential overspend of £5.033m. However, there are a number of significant assumptions and uncertainties that could impact on this position before the year-end.

Members will be aware that the 2023/24 approved budget included an additional £21m of investment in the service based on the requirement for additional staffing (including some temporary funding for additional agency costs whilst more permanent staff are recruited to, including International Social Workers and from staff coming through the social work academy) as well as additional resources to reflect the number of packages at the time, some potential growth as well as resource for inflationary pressures.

The current forecast for staffing is an overspend of £0.660m. This will require robust monitoring through the year. There are a clear set of assumptions driving this forecast in terms of when expensive managed / project teams will leave the Council as new staff are onboarded from the International Social Worker cohort and the academy. If these assumptions change then the forecast will be revised with additional pressure being experienced.

Certain areas of accommodation and support packages are forecast to overspend by £3.472m, partly due to additional packages in the late part of 2022/23 and early part of 2023/24. As mentioned in reports last year, packages initially have been at a higher cost than previously seen. However, recently improvements in practice have resulted in more children being placed in more appropriate settings at a lower cost. This is expected to continue throughout the year. Work is currently being undertaken to review forecasts for all types of care settings based on a number of children being in higher cost settings for shorter periods, which is expected to significantly impact on the forecast. In addition, where numbers and costs of Children with Disabilities has increased, specialist work is being undertaken to ensure health are making the appropriate contributions to the cost of care.

This is the key aspect of this financial forecast- the service is stabilising and as this takes place the review of placements will also be undertaken. At present the assumption is that all support, unless known otherwise, will continue for the whole of the financial year and for a number of placements this will not be the case. Senior managers are reviewing these, and the forecast will be updated accordingly in addition to the health contributions that are due.

As part of this work a further review of demand will be undertaken. This again will inform the forecast- the service is currently starting to stabilise and that will inform that estimate. Members will recall that in the budget reports it was advised that a tolerance of 5% on the budget could be expected based on advice from the DfE commissioner- based on the service budget that would amount to £4m. This current forecast is slightly higher than that at present before the outcome of the additional reviews is to be built in.

In considering this forecast, work will also be undertaken to determine if any of this pressure is temporary or permanent in nature and needs reflecting in future budget setting processes.

- **Corporate Resources** – The service was previously forecasting a balanced position. However, in light of the overall budget position, the Service has reviewed budgets further to identify areas where savings could be made. The forecast has therefore been revised to an underspend of £0.210m. Based on the latest information, functions within the service are therefore forecasting an underspend of £0.834m. However, there is pressure within the ICT budget from inflation on contracts that is in excess of the provision made and a loss of income from School SLAs as a result of a change in the contractual arrangement enforced by the provider for which the Council has no control. These two pressures amount to £0.624m, which is offset by the underspends across the Service. As stated, all services are underspent, and significant cost control will continue to be required between now and the year end to deliver the current forecast position.
- **Economic Growth and Housing** – The service is showing a balanced position. However, based on the latest information, functions within the service are forecasting an overspend of £0.618m, although the service are currently examining forecasts. Additional cost control will be required between now and the year end to deliver that balanced position and this position will be updated in future reports.
- **Education Excellence** – The current forecast shows a potential net overspend of £1.408m which is an increase of over £0.900m since last month, this relates to the provision of additional SEND staff and Home to School Transport. The service is reviewing all forecasts to identify areas that will offset costs of the additional SEND staff. Members will recall that in the budget substantial funding was added to the Home to School Transport budget, but this budget has come under further pressure due to the increase in the number of EHCPs being completed and the resulting pressure in the Service.
- **Operational In-House Services** The current forecast shows a potential overspend of £0.120m which is a further improvement on the previous month. This relates to a number of areas across the Service, but mainly in Catering and the security service. The service is reviewing all forecasts to identify areas that may be able to offset these additional pressures, including from recharging additional costs being incurred, and this position will be updated at mid-year review.
- **Additional Pay Award Provision** – The approved Base Budget included a provision for the 2023/234 pay award of around 4.5%. This was line with most other local authorities who had budgeted for similar amounts. The offer from the National Employers for local government services body is for a fixed increase of

£1,925, with a minimum of 3.5% (similar to the increase in 2022/23). For Sefton, this equates to an increase in the pay bill of about 6.0% or an additional £1.500m above the amount included in the 2023/24 budget. It should be noted that this offer has been rejected by trade unions who have balloted their members on whether to undertake strike action.

3. **Revenue Budget Summary 2023/24**

- 3.1 An overspend of **£7.330m** is currently forecast. However, as mentioned in section 2, this is a forecast based on a number of uncertainties and assumptions. Additional work will continue to be undertaken across service areas to refine the forecasts and identify mitigating efficiencies to ensure each service achieves a balanced budget position. In Children's Social Care forecasts will be refined to take into account the improvements in practice that have seen children being placed in more appropriate settings, as well as the anticipated reduction in the number of Looked After Children.
- 3.2 As mentioned, the Council must achieve an overall balanced position to ensure its financial sustainability. As an overall forecast overspend remains a remedial action plan to meet the residual balance has been produced and is presented below for members' approval.

Remedial Action Plan

- 3.3 At this mid-year review stage, services were asked to identify areas where action could be taken to reduce the previous forecast outturn position. This has enabled the forecast deficit to be reduced by over £1.100m - mainly Corporate Resources and Customer Services (£0.210m), Health and Wellbeing (£0.480m) and Treasury Management activity (£0.249m).
- 3.4 Given the scale of the remaining current forecast deficit it is proposed to utilise one-off resources to meet a balanced forecast outturn position to ensure its financial sustainability. The sources of these resources are:

Review of Earmarked Reserves

- 3.5 Officers have undertaken a review of Earmarked Reserves to determine if any are no longer required for their original purpose and can be released to support the in-year pressures. The exercise has identified **£3.795m** of reserves that can be released, the most significant are:
- Business Rates Income Reserve – the Council maintains a reserve to allow for the timing of S31 grants to be managed across years, as well as fluctuations in Business Rates income. A review of the reserve has identified that £1.000m can be released. In line with Financial Procedure Rules (FPRs) Cabinet is requested to approve the release of this reserve.
 - Transforming Sefton Reserve - the Council maintains a reserve which previously allowed for investment in initiatives that transformed activity across the Council to release savings, e.g., for ICT and Digital Transformation. A review of the reserve has identified that £1.000m can be released. In line with Financial Procedure Rules (FPRs) Cabinet is requested to approve the release of this reserve.
 - Redundancy Reserve – The Council maintained a reserve to fund redundancies due to previous reform programmes. The Council does not currently plan any redundancies so the reserve of £0.945m can be released. In line with Financial

Procedure Rules (FPRs) Cabinet is requested to approve the release of this reserve.

- Other Earmarked Reserves – in addition, a number of smaller reserves totalling £0.850m can now be released. In line with the FPR's these have been approved by the S151 Officer.

- 3.6 Officers are currently reevaluating all other Earmarked Reserves held by the Council. It is expected that this will enable a further **£1.000m** to be released. In line with the FPR's these will be approved by the S151 Officer or Cabinet if appropriate.

Proposed Remedial Actions

- 3.7 After the review of the Council's Earmarked Reserves there is still a forecast overspend of **£2.535m**. It is proposed to undertake a number of remedial actions, including the adoption of financial principles used in previous years, to enable a balanced forecast outturn position to ensure its financial sustainability. This will include cost control in relation to recruitment, non-essential expenditure and no further growth items / additionality. The final details of the financial contributions from each of these is currently being developed and will be reported in the next cycle.

Summary 2022/23

- 3.8 An overspend of **£2.535m** is currently forecast. The proposed actions in this report will be fully evaluated and their financial impact will be reported to Cabinet in December – at this stage it is anticipated that the actions proposed will meet a proportion of the current forecast overspend, with a balance estimated at up to £1.5m remaining to be funded. However, this represents the current position that has been forecast to the year end- in the event that further pressure is experienced, further remedial action will be required. As a result of using the options above, there is no flexibility left for the use of existing reserves or general balances- as a result this pressure, and any further pressure, will need to be met from within the existing Council budget and delivery monitored carefully and reported to Cabinet.
- 3.9 Should there still be a residual overspend at year end, this will need to be funded by general balances and as part of the budget process for 2024/25 the Council will need increase these back to the previous level taking into account the risks faced by the Council and the assessment of their adequacy as described in the S151 Officer's Robustness report. As stated, further work will be carried out on the remedial plan and a detailed position will be reported in the next cycle.

4. Additional Revenue Grant Funding

Ways to Work Programme

- 4.1 Sefton@work have been in receipt of European Social Funding (ESF) for the Ways to Work employment support project since 2016. Ways to Work is the largest ESF funded scheme of its kind in the country and in Sefton has supported more than 4,500 people during this time. The scheme was a joint programme delivered via all six of the Liverpool City Region councils, with the LCR Combined Authority being the Lead Body. ESF funds have now ceased but the Ways to Work delivery model for employment support continues to be the LCRCA's key investment in addressing employment inequality and forms an integral part of the wider Plan for Prosperity,

with commitment being given to find alternative means of continuation funding after the end of ESF.

- 4.2 The Government's Fund to replace European Social Fund is the United Kingdom Shared Prosperity Fund (UKSPF), and the Ways to Work scheme has been earmarked in the LCR UKSPF investment plan to receive an allocation of UKSPF for the year 2024/25. However, there is a gap period between the end of ESF (i.e., October 2023) and the inception of UKSPF funding for employment support. This grant offer of Strategic Investment Funding (SIF) from the LCRCA is intended to bridge this gap and avoid loss of service to our communities and businesses for the period between October 2023 and April 2024. It will also offer the Sefton@work service an opportunity to manage the transition away from established practices under ESF open to all LCR workless residents to the new funding regime of UKSPF where support will only be available to those people deemed to be economically inactive.
- 4.3 Sefton@work has a proven track record of efficient management of a wide range of external funding and measures have been put in place to ensure that all claims and performance management information required to satisfy the requirement of this SIF grant offer can be met. The staff resources are in place to deliver this service, and policies and protocols have been designed in conjunction with the LCR-CA to ensure risks are managed appropriately and service delivery is conducted to the highest standards. Client facing staff are all trained and qualified to appropriate levels and compliance staff have significant expertise in successfully managing audit requirements from the internal, sub-regional and European levels. The service continues to hold the national MATRIX standard which assures the quality of information, advice and guidance to nationally recognised standards and has also maintained the national Customer Service Excellence award.
- 4.4 The Council has been allocated a revenue grant of £688,000 from the Liverpool City Region Combined Authority funded from the UK Shared Prosperity Fund for the period of October 2023 to March 2024 to continue to support the Ways to Work Programme. Cabinet is therefore requested to approve a supplementary revenue estimate of £688,000 for the Ways to Work Programme, to be fully funded by the grant allocation from the Liverpool City Region Combined Authority funded from the UK Shared Prosperity Funding (UKSPF).

5. Council Tax Income – Update

- 5.1 Council Tax income is shared between the billing authority (Sefton Council) and the three major precepting authorities (the Fire and Rescue Authority, the Police and Crime Commissioner and the Combined Authority – Mayoral Precept) pro-rata to their demand on the Collection Fund. The Council's Budget included a Council Tax Requirement of £160.236m for 2023/24 (including Parish Precepts), which represents 84% of the net Council Tax income of £191.139m.
- 5.2 The forecast outturn for the Council at the end of September 2023 is a surplus of £0.006m. This variation is primarily due to: -
- The surplus on the fund at the end of 2022/23 being higher than estimated (-£0.314m).

- Gross Council Tax Charges in 2023/24 being higher than estimated (-£0.376m).
- Exemptions and Discounts (including a forecasting adjustment) being higher than estimated (+£0.684m).

5.3 Due to Collection Fund regulations, the Council Tax surplus will not be transferred to the General Fund in 2023/24 but will be carried forward to be recovered in future years.

5.4 A forecast surplus of £2.045m was declared on the 17 January 2023 of which Sefton's share is £1.716m (83.9%). This is the amount that will be recovered from the Collection Fund in 2023/24. Any additional surplus or deficit will be distributed in 2024/25 and future years.

6. **Business Rates Income – Update**

6.1 Since 1 April 2017, Business Rates income has been shared between the Council (99%) and the Fire and Rescue Authority (1%). The Council's Budget included retained Business Rates income of £62.388m for 2023/24, which represents 99% of the net Business Rates income of £63.018m. Business Rates income has historically been very volatile making it difficult to forecast accurately.

6.2 The forecast outturn for the Council at the end of September 2023 is a surplus of -£11.250m on Business Rates income. This is due to:

- The surplus on the fund at the end of 2023/24 being higher than estimated (-£9.916m).
- Increase in the gross charge on rateable properties (-£0.157m).
- A number of reliefs announced for 2023/24 were assumed in the NNDR1 return with the loss of income as a result of these reliefs covered by Section 31 grant payments. It is now forecast that the value of these reliefs will be less than anticipated (-£1.028m).
- Adjustments relating to prior years (-£0.149m)

6.3 When taking into account the lower Section 31 grants due on the additional reliefs, a net surplus of £10.536m is forecast.

6.4 Due to Collection Fund regulations, a Business Rates deficit will not be transferred to the General Fund in 2023/24 but will be carried forward to be recovered in future years.

6.5 A forecast surplus of £12.836m was declared in January 2023. Sefton's share of this is £12.708m. This is the amount that will be distributed from the Collection Fund in 2023/24. Any additional surplus or deficit will be distributed in 2024/25 and future years.

7. High Needs Budget

- 7.1 Cabinet and Council have agreed to receive quarterly reports from the Executive Director of Children's Social Care and Education and the Assistant Director of Children's Services (Education) with regard to the High Needs budget and the changes that are proposed, details of sufficiency planning, the Council's engagement on the Delivering Better Value Programme and the current high needs deficit and the risk around future central government decision making in respect of this deficit.
- 7.2 The latest quarterly report was presented to Cabinet in July, providing detail on the current monitoring position relating to the High Needs budget. The next quarterly report will be presented to Cabinet in December.

8. Capital Programme 2023/24 – 2025/26

Capital Budget

- 8.1 The Capital Budget and profile of expenditure for the three years 2023/24 to 2025/26 is as follows:

2023/24	£60.409m
2024/25	£42.956m
2025/26	£46.350m

- 8.2 The following updates have been made to the capital programme budget since the initial budget report to Cabinet in October:

- **Adult Social Care:**
 - £0.153m has been phased to 2023/24 for ICT development and improvements works.
 - £0.353m has been phased to 2023/24 for the Short Term Assessment Unit project.
- **Communities** - £0.103m has been phased to 2023/24 for the delivery of new fencing at Netherton Activity Centre in Spring / Summer 2024.
- **Economic Growth & Housing:**
 - £0.170m has been added to the Cambridge Road Centre Redevelopment Project under delegated authority following a successful application for additional grant funding from the Combined Authority.
 - £0.270m has been phased from 2024/25 to 2023/24 for strategic acquisitions in Ainsdale due to some purchases progressing earlier than anticipated.
 - £0.343m has been added to Bootle Canalside Business plan approved under delegated authority from Council resources and Section 106 contributions.
 - £10.619m has been phased to from 2023/24 to future years for the Marine Lake Events Centre. Significant milestones of securing planning permission and commencement of site preparation for the proposed enabling works has been achieved. Demolition works will commence when

utility diversions are complete (carried out by the Statutory Authorities). Demolition is expected early 2024 resulting in the anticipated enabling works spend and main works contract costs moving out of year.

- **Education Excellence:**

- £0.089m has been added to St Phillips Litherland roof repairs approved under delegated authority from the Schools Condition Allocation grant from the Department of Education.
- £0.078m has been added to Valewood Primary playground, access road and drainage scheme approved under delegated authority from the Schools Condition Allocation grant from the Department of Education.

- **Highways and Public Protection** – Cabinet Member for Locality Services has, under delegated authority, approved the 2023/24 Transportation Capital Programme. This includes the allocation of funding to schemes within the City Region Sustainable Transport Settlement (approved by Council in March) for Maintenance and Non-Maintenance including Street Lighting, Drainage, Urban Traffic Control and Highway Structures, together with previously approved allocations from the Liverpool City Region Development Funds, Sustainable Urban Development Fund, Pothole Fund, DfT signals Fund and Active Travel funds. The full list of budget allocations is listed at Appendix A.

Local Authority Treescapes Fund

- 8.3 The Local Authority Treescapes Fund (LATF) is the key government offer for local authorities to restore tree cover in non-woodland areas which may have been impacted by pests and diseases. The fund targets the restoration of treescapes that have been affected by tree diseases such as ash dieback.
- 8.4 The type of planting which has been applied for in relation to Sefton's Bid is the planting of standards. The funding criteria is such that planting of standards must be direct replacements of trees lost to threats such as pests and diseases. The replacement tree must be replanted within the same planting site or local area (e.g., within 2km) and of a similar ultimate size.
- 8.5 The LATF is a capital grant does not require match funding by the Council. The application submitted by Sefton covers two years of planting and three years of maintenance for each year. The total amount of grant funding applied for is £279,625 and the minimum number of trees to be planted in total is 250 with a minimum of 125 to be planted each year.
- 8.6 A conditional offer of funding from the Forestry Commission for the full amount has been received subject to final approval. No expenditure will be committed to the scheme until the final confirmation is received and the offer of funding is formalised. Cabinet is therefore asked to approval a supplementary capital estimate pending receipt of the final grant offer from the Forestry Commission.

Land at Foul Lane, Southport

- 8.7 Cabinet in March 2023 approved the disposal of land at Foul Lane, Southport (the former park and ride site) to Homes England as part of the Asset Maximisation: Phase 2 Disposals Programme.

8.8 Following disposal, works have been identified to divert the Council's electricity supply for a car park on the opposite side of the road which has been retained in Council ownership. It is therefore requested that a portion of the capital receipt is utilised for these necessary works to the value of £12,000.

Budget Monitoring Position to September 2023

8.9 The current position of expenditure against the budget profile to the end of September 2023 is shown in the table below. It should be noted that budgets are profiled dependent upon the timing of when works are to be carried out and the anticipated spend over the financial year. The budget to date in the table below reflects the profiles of each individual scheme.

	Budget to September	Actual Expenditure to September	Variance to September
	£m	£m	£m
<u>Services</u>			
Adult Social Care	2.480	2.197	-0.283
Children's Social Care	0.151	0.151	-
Communities	0.258	0.253	-0.005
Corporate Resources	1.070	0.969	-0.101
Economic Growth & Housing	3.556	3.379	-0.177
Education Excellence	2.095	2.165	0.070
Highways & Public Protection	5.210	5.110	-0.100
Operational In-House Services	0.270	0.298	0.028
<u>Total Programme</u>	15.091	14.521	-0.569

Capital Programme Forecast Outturn 2023/24

8.10 The current forecast of expenditure against the budget profile to the end of 2023/24 and the profile of budgets for future years is shown in the table below:

	Budget 2023/24	Forecast Outturn	Variance	Budget 2024/25	Budget 2025/26
	£m	£m	£m	£m	£m
<u>Services</u>					
Adult Social Care	7.578	7.491	-0.088	2.599	1.850
Children's Social Care	0.602	0.716	0.114	0.100	-
Communities	2.009	2.049	0.040	0.285	-
Corporate Resources	2.597	2.597	-	0.023	-
Economic Growth & Housing	14.403	14.293	-0.110	19.414	43.281
Education Excellence	9.354	9.177	-0.177	7.629	-
Highways & Public Protection	20.222	20.229	0.007	8.453	0.322
Operational In-House Services	3.644	3.655	0.010	4.453	0.898
<u>Total Programme</u>	60.409	60.206	-0.203	42.956	46.350

A full list of the capital programme by capital scheme is at **appendix A**.

- 8.11 The current 2023/24 budgeted spend is £60.409m with a budgeted spend to September of £15.091m. The full year budget includes exceptional items such as £10.266m for Growth and Strategic Investment projects, £1.082m for the Brownfield Housing Development fund, £0.760m for Sustainable Warmth Schemes, £1.300m for the Local Authority Housing Fund, £1.583m for Sporting Betterments at Schools, a £3.041m project for Southport Pier Decking, and a scheme to upgrade to LED Street Lighting (£3.606m).
- 8.12 Typically, on an annual basis the capital programme spends in the region of £25-30m. Given this typical annual level of spend it is likely that reprofiling of spend into 2024/25 will occur as the year progresses.

Capital Programme Outputs and Progress to September

- 8.13 The Council has spent £14.521m on its Capital Programme to the end of September 2023. The paragraphs below summarise the key areas of delivery and progress to date:

Adult Social Care

- 8.14 Disabled Facilities Grant Core Programme - from 1st April to 30th September, £1.550m has been spent. 216 adaptations were certified as complete on behalf of clients including items such as stair lifts, vertical lifts, bathroom adaptations, extensions, and hoists. This is a significant improvement on the previous year when the number reported as complete as of September 2021 was 140.
- 8.15 Care Home Improvements – care home providers have successfully implemented a wide range of projects, including the installation of sensory spaces both indoors and outdoors, summer house and conservatory refurbishments, cool touch radiators, dementia friendly furniture and flooring, interactive tables and Wi-Fi upgrades, TEC and digital equipment such as interactive tables, robotic toys / companion pets, dementia friendly lighting, carpets, decoration and installation of wet rooms and a hair salon for residents. The spend breakdown for each round of Care Home Improvement Grants is as follows:
- Round 1 spend – £310,440
 - Round 2 spend – £360,935
 - Round 3 spend (as at 30th September) - £238,087

- 8.16 Community Equipment Store – between 1st April and 30th September, the service supplied 21,948 loan items to 6067 Service Users.

Corporate Resources – Sustainable Warmth Schemes

- 8.17 From 1st April to 30th September 2023, 10 properties have received external wall insulation and 52 have received mixed measures under the LAD 3 scheme. Under HUG, there has been 14 measures against 12 properties.

Growth and Strategic Investment Programme

- 8.18 Marine Lake Events Centre (MLEC) – significant milestones of securing planning permission and commencement of site preparation for the proposed enabling works

has been achieved. Main spend items include Project Team (RIBA Stage 4) Design fees, PCSA contract fees, surveys, site hoarding and instigation of utility diversions.

- 8.19 Crosby Lakeside Redevelopment - funding has been used for the building of the Bunkbarn, a residential facility that will be managed by Leisure for schools and community use. Practical completion of this is due in October.
- 8.20 Bootle Strand Repurposing – up to September 2023, funding has been spent on pre-development costs, including consultancy and survey work. The draft RIBA Stage 2 report has been received.
- 8.21 Bootle Canal Side – a programme of phase 2 works has been delivered, which includes construction of the Main Stage and Platform structures, construction of the Canalside footpath, completion of the mechanical and electrical infrastructure requirements, installation of further containers and street furniture, and branding and design. The completion of works has enabled major events to be delivered on the site, with further events planned for 23/24.

Education Excellence

- 8.22 The following Special Educational Needs and Disabilities schemes have been completed as at September 2023:
- Farnborough Road Juniors – access ramp
 - Holy Family High School – new ASD base
 - Marshside Primary – new ASD modular classroom
 - Norwood Primary – hygiene room and specialist equipment
 - Waterloo Primary – alterations to upstairs toilets; basic skills classroom KS2; reception room redesign.
- 8.23 The following Schools Condition Allocation schemes have been completed/partially completed as at September 2023:
- Crosby High – repair brickwork and re-pointing
 - Freshfield Primary – replace wiring systems (phase 1 complete)
 - Grange – rewiring (phase 2 complete); and roof refurbishment
 - Hatton Hill – perimeter fencing
 - Hudson Primary – provide mechanical ventilation to nursery, and brickwork repointing
 - Kings Meadow Primary – replace wiring systems (phase 2 complete)
 - Melling Primary – refurbish toilets
 - Merefield – playground
 - Netherton Moss – fire doors (phase 3 complete); and re-point brickwork and repair concrete sills
 - Redgate Primary – replace boundary fence
 - St. Philips Litherland – roof repairs (phase 3 complete)
 - Valewood Primary – playground, access road and drainage
 - Waterloo CP – upgrade nursery areas; and wet pour surfacing and equipment

Highways and Public Protection

8.24 Integrated Transport Programme –

- Formby bypass works were completed in August to upgrade 2.2km of cycle path/ footway alongside the Formby Bypass between Woodvale and Formby
- Work has been progressing on the two major scheme business cases, with detailed design almost complete on the Southport Eastern access scheme and detailed design ongoing for Phase 1 of the Maritime corridor project.
- Works have commenced in Crosby village in access improvements, with phase 1 scheduled to be complete by December

8.25 Highway Maintenance – work activities relating to highway maintenance, completed to September 2023 are as follows:

- Footway Surface Treatments Programme (40,399m²)
- Carriageway Preventative Type Surface Treatment Programmes: Surface Dressing (72,432m²); and Micro Asphalt (49,629m²)
- Carriageway Resurfacing/Extended Patching (67,558m²)

8.26 LED Street Lighting Project – deliverables from 1st April to 30th September are as follows:

- 4,678 LED lanterns (including lanterns on column and slippers mentioned below)
- 627 columns/slippers columns
- 113 bollards to hi reflective
- 112 signs to LED
- Energy saving = 5,557,137.77 kWh and 1,203.60 tonnes of CO²
- Agreed Steelwork Compensation Event proved very successful & is substantially complete awaiting final delivery of the agreed levels in the next few weeks.

Operational In-House Services – Green Sefton

8.27 Along with its annual programme of beach surveys and defence inspections, the Coastal Monitoring Programme has undertaken a vertical aerial photography survey of the coastline. We have also checked and published ecological mapping data derived from the previous aerial photography data set. The programme has also appointed a new coastal scientist to improve the communication of the vast amount of data collected.

8.28 The new MUGA in Rainbow Park and improvements to the play area in Poets Park have been completed. Site improvements and new tree planting have taken place in Poets Park and the Seaforth Green.

8.29 The planning of the interim work on the Crosby coastal defence is well underway and the review of the main scheme has commenced as well via the Council's consultants.

8.30 The Making Space for Water Project in Crossens / Churchtown has completed environmental assessments and landscape design is now out to public consultation.

Programme Funding

8.31 The table below shows how the capital programme will be funding in 2023/24:

<u>Source</u>	£m
Grants	44.893
Prudential Borrowing	8.833
Capital Receipts	4.434
Contributions (including Section 106)	2.249
<u>Total Programme Funding</u>	60.409

8.32 The programme is reviewed on an ongoing basis to confirm the capital resources required to finance capital expenditure are in place, the future years programme is fully funded, and the level of prudential borrowing remains affordable.

8.33 The Executive Director of Corporate Resources and Customer Services will continue to manage the financing of the programme to ensure the final capital funding arrangements secure the maximum financial benefit to the Council.

9. Asset Management Strategy and Asset Disposals

9.1 The Asset Management Strategy and Asset Disposal Policy set out the vision and aspirations for the effective management of the Council's corporate asset portfolio and the role it plays in supporting and shaping the Council's agenda for the 2030 vision. Land and property are the Council's next biggest resource after its staffing and therefore it is vital that this resource is managed and used effectively and efficiently to ensure that the Council derives maximum benefit from its assets in support of its strategic aims and priorities.

9.2 The Asset Management Strategy and Asset Disposal Policy provide a framework for the planning, prioritisation, management and funding of the Council's asset base and are statutory documents that the Council is required to have in place and are reviewed on an annual basis.

9.3 Based on the phases of this multi-year programme which have been approved so far, net receipts of £30.6m are anticipated – of which £9.7m of receipts have been received to date. These receipts have been allocated in support of the 2030 vision in line with the Asset Management Strategy as approved by Council. Capital schemes totalling £13.2m to be funded from the anticipated capital receipts have been approved by Council to date. Other proposed schemes to be funded from the capital receipts will be brought forward for approval at the appropriate time.

10. **Prudential Indicators 2023/24 – Update to September 2023**

10.1 The Authority measures and manages its capital expenditure and financing with reference to the Prudential Indicators approved by Council in March 2023. It is now a requirement of the CIPFA Prudential Code that these are reported on a quarterly basis as part of the budget monitoring process. The actual values for 2022/23 and updated forecasts for the prudential indicators for 2023/24 and future years have therefore been calculated and are presented below for review. It should be noted that the Authority has not exceeded the original estimates approved by Council in March 2023 and the forecasts below are therefore present for Cabinet and Council to note.

Capital Expenditure:

10.2 The Authority has undertaken and is planning capital expenditure as summarised below.

Capital Expenditure				
	2022/23 £m Actual	2023/24 £m Budget	2024/25 £m Budget	2025/26 £m Budget
TOTAL	38.705	60.409	42.956	46.350

10.3 The estimates of the capital expenditure for the current and next two years have remained within those approved in March although some timing differences may be shown due to reprofiling of capital expenditure, further details of which are reported to Cabinet on a regular basis as part of the capital programme budget monitoring.

10.4 The main capital projects that have incurred expenditure to date have included:

- Disable Facilities Grants - £1.550m
- Community Equipment - £0.391m
- Sustainable Warmth Schemes - £0.659m
- Crosby Lakeside Redevelopment - £0.541m
- Marine Lake Events Centre - £1.630m
- Bootle Canal Side - £0.490m
- Strand Business Plan - £0.463m
- Schools Programme - £1.196m
- Schools Special Educational Needs & Disabilities Programme - £0.969m
- Highways Integrated Transport Programme - £1.584m
- Highway Maintenance - £2.063m
- LED Street Lighting Upgrade - £1.310m

Capital Financing Requirement:

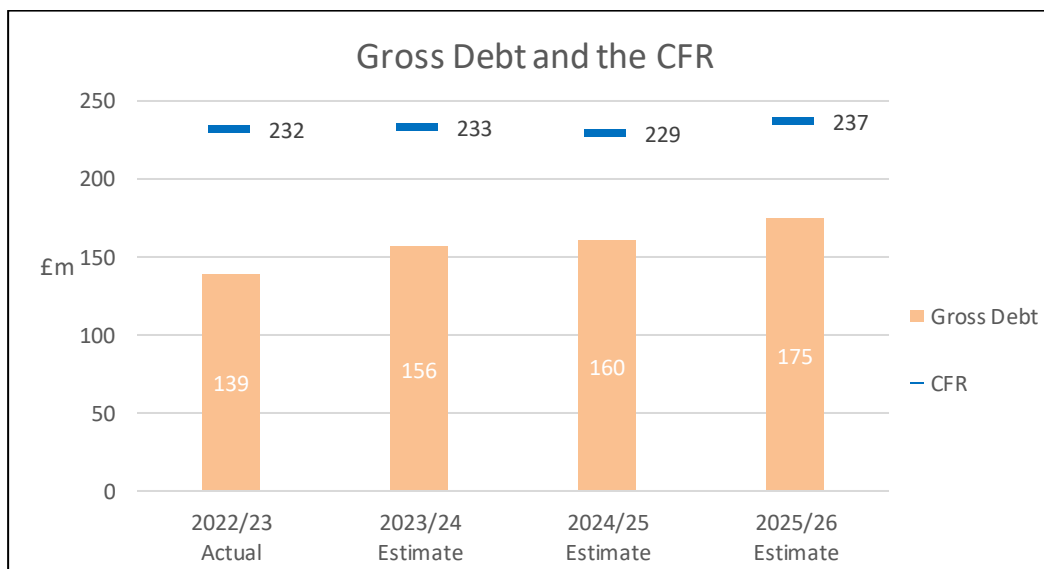
10.5 The Authority's cumulative outstanding amount of debt finance is measured by the capital financing requirement (CFR). This increases with new debt-financed capital expenditure and reduces with Minimum Revenue Provision (the statutory amounts set aside to repay debt).

Capital Financing Requirement				
	31/03/23 £m Actual	31/03/24 £m Forecast	31/03/25 £m Forecast	31/03/26 £m Forecast
CFR	231.985	232.900	229.331	237.233

10.6 No new capital schemes funded by borrowing have been added to the capital programme since the initial estimates reported in March. The estimates of the CFR have therefore remained within those approved in March although as mentioned previously, some timing differences may be shown due to reprofiling of capital expenditure.

Gross Debt and the Capital Financing Requirement:

10.7 The statutory guidance provided by CIPFA is that debt should remain below the capital financing requirement, except in the short term. The Authority has complied and expects to continue to comply with this requirement in the medium term as is shown below.



Debt and the Authorised Limit and Operational Boundary:

10.8 The Authority is legally obliged to set an affordable borrowing limit (also termed the Authorised Limit for external debt) each year and to keep it under review. In line with statutory guidance, a lower "operational boundary" is also set as a warning level should debt approach the limit. The operational boundary is a management tool for in-year monitoring it is not unusual if the boundary is breached on occasions due to variations in cash flow, and this is not counted as a compliance failure under the CIPFA code.

	Maximum Actual Debt To Date 2023/24 £m	Actual Debt at 30.9.2023 £m	Authorised Limit £m	Operational Boundary £m
Borrowing	134	124	185	160
Other Long-Term Liabilities	5	5	5	5
Total Debt	139	129	190	165

10.9 The table above shows highest level of debt during the year to date (the Maximum Actual Debt) and also the debt position as at 30th September compared to the Authorised Limit and Operational Boundary. Neither indicator has been breached and it is not anticipated that this position will change for the remainder of the financial year.

Net Income from Commercial and Service Investments to Net Revenue Stream:

10.10 This indicator measures the proportion of the authority's net revenue stream that is derived from non-treasury investments such as service investments (loans to subsidiaries) and commercial investments (investment properties). Commercial investments relate to legacy arrangements such as concessions at Southport seafront, parks and gardens; the freehold interest in the Strand Shopping Centre; rents linked to small retail units; industrial units; clubs; and car park income. The indicator is a measure of the exposure to loss of income should the net return from those investments fall short of the target set in the budget.

Net Income from Commercial and Service Investments to Net Revenue Stream				
	2022/23 Actual	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast
Ratio	1.2%	1.0%	1.0%	1.3%

10.11 As can be seen from the ratios above this is a relatively low percentage of the Council's revenue stream indicating that the Council's budget is not overly reliant on commercial and service investment income. Variations to planned levels of income are also reflected in the Council's Medium Term Financial Plan. Should a shortfall in investment income occur then the plan will be adjusted accordingly, and corresponding savings will need to be made to compensate for the loss of income.

Proportion of Financing Costs to Net Revenue Stream:

10.12 This indicator measures the total capital financing costs of capital expenditure as a proportion of the total level of income from Government Grants, local Council Tax and Business Rates payers. This measure demonstrates the affordability of capital plans by comparing the cost of borrowing undertaken to fund the capital programme (in previous years and for planned expenditure in future years) to the net revenue available to the Council in each of those years.

Financing Costs / Net Revenue Stream				
	2022/23 Actual	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast
Ratio	5.9%	5.3%	5.7%	5.5%

10.13 The forecast ratios calculated as of September are slightly lower than those set at the beginning of the year (2023/24 indicator was set at 5.7%) due to variations in the forecast net revenue stream. The cost of borrowing for the current approved capital programme therefore remains affordable.

11. **Performance**

11.1 The Council recognises the importance of performance management and service areas report regularly to Cabinet Members, Health & Wellbeing Board and Overview and Scrutiny on service-related performance and key corporate activity.

11.2 Members will also be aware that a detailed, comprehensive Corporate Performance is reported annually to Cabinet in July as part of the Financial Outturn report. Such an approach is the basis for reporting quarterly performance to Members as set out in Appendix B.

12. **Corporate Risk Management**

12.1 The Council has an established approach to risk management. As part of that a Corporate Risk Register is maintained and is reported at each quarterly meeting of the Audit and Governance Committee. This Corporate Risk Register has been updated for this mid-year review report and the top scoring risks are set out as in Appendix C. These risks should be considered and aligned to the key financial and performance issues within this report.

APPENDIX A – Capital Programme 2023/24 to 2025/26

<u>Capital Scheme</u>	Budget		
	2023/24 £	2024/25 £	2025/26 £
Adult Social Care			
Disable Facilities Grants – Core Grants (DFGs)	3,000,000	-	-
Occupational Therapy Support for DFGs	663,774	-	-
ICT Development & Transformation	1,035,023	185,867	2,708
ICT Connectivity in Care Homes and Support Living	100,000	-	-
Fall Prevention Schemes	45,000	-	-
Care Home Improvements	475,449	200,000	-
Changing Places	51,327	-	-
Integrated Health and Wellbeing on the High Street	-	400,000	-
Short Term Assessment Unit	506,846	1,213,154	1,847,000
New Directions Programme Development	206,038	195,000	-
Technology Enabled Care	464,383	-	-
Community Equipment Provision	400,000	-	-
Double to Single Handed Care Equipment Provision	150,000	-	-
Community Equipment – Specialist Projects	232,435	-	-
Community Equipment Stores Improvements	65,000	-	-
Programme Support	122,922	-	-
Digitising Social Care	50,000	405,000	-
Community Based Falls Equipment	10,200	-	-
Children’s Social Care			
Support for Fostering Placements	99,370	100,000	-
Community Equipment Provision	270,000	-	-
ICT Development & Transformation	133,545	-	-
Springbrook Refurbishment	28,923	-	-
Springbrook Vehicle	70,000	-	-
Communities			
Leisure Centres – Essential Works	293,748	103,000	-
Libraries – Centres of Excellence	172,176	105,843	-
Sefton Libraries Live	30,000	-	-
Library Improvement – Tech Rooms	73,857	-	-
Neighbourhoods Projects	80,886	-	-
Local Authority Housing Fund	1,300,000	-	-
UK Shared Prosperity Fund	58,143	76,174	-
Corporate Resources			
Council Wide Essential Maintenance	1,762,785	23,000	-
Sustainable Warmth Schemes	760,092	-	-
ICT Transformation	73,812	-	-
Economic Growth & Housing			
Cambridge Road Centre Redevelopment	227,069	-	-
Crosby Lakeside Redevelopment	673,935	33,219	-
Strategic Acquisitions – Ainsdale	310,000	566,303	-
Marine Lake Events Centre	4,863,327	16,770,090	43,205,556

	2023/24 £	2024/25 £	2025/26 £
The Strand – Maintenance and Improvements	40,000	375,000	75,000
Enterprise Arcade	1,233,208	393,561	-
Transformations de Southport	1,425,000	1,075,000	-
Bootle Canal Side Business Plan	813,867	-	-
The Strand – Repurposing Programme	680,000	-	-
Housing Investment	-	33,960	-
Social Housing Allocations Scheme	13,590	-	-
Brownfield Fund for Housing Development	1,082,336	-	-
Southport Pier	3,040,588	107,679	-
UK Shared Prosperity Fund	-	58,764	-
Education Excellence			
General Planned Maintenance	365,605	30,249	-
Schools Programme	3,404,906	7,007,107	-
Sporting Betterment of Schools	1,583,215	-	-
Special Educational Needs & Disabilities	4,000,508	592,198	-
Highways and Public Protection			
Accessibility	668,143	-	-
Healthy Lifestyles	387,263	-	-
Road Safety	157,638	-	-
A565 Route Management and Parking	1,114,674	-	-
A59 Route Management Strategy	1,065,000	2,100,426	322,000
Strategic Planning	4,041,090	-	-
Traffic Management and Parking	55,000	-	-
Highway Maintenance	6,329,191	-	-
Bridges and Structures	475,000	1,900,000	-
Drainage	443,181	-	-
Street Lighting Maintenance	326,823	-	-
LED Street Lighting Upgrade	3,605,580	3,662,630	-
Urban Traffic Control	1,513,249	-	-
Completing Schemes and Retentions	40,000	-	-
Transport Growth Programme	-	789,813	-
Operational In-House Services			
Coastal Erosion and Flood Risk Management	1,285,194	1,916,883	898,000
Countryside Stewardship	11,659	-	-
Crosby Marine Lake Improvements	10,803	-	-
Parks Schemes	83,943	814,035	-
Tree Planting Programme	49,769	78,885	-
Golf Driving Range Developments	2,197	280,280	-
Ainsdale Coastal Gateway	-	866,175	-
Green Sefton – Vehicles, Plant & Machinery	149,487	-	-
Refuse Collection & Recycling	-	345,000	-
Vehicle Replacement Programme	1,779,494	-	-
UK Shared Prosperity Fund	271,616	152,203	-
<u>Total Programme</u>	60,408,881	42,956,498	46,350,264