Somerset County Council

Cabinet
- 27 September 2017

2017/18 Revenue Budget Month 4

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Division and Local Member(s): All
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Forward Plan Reference:	FP/17/07/08		
Summary:	The purpose of this report is to update members on the current Revenue Budget outturn position for the 2017/18 financial year based on the end of July (Month 4).		
Recommendations:	**To note the contents of this report and the potential outturn position for the year.**		
Reasons for Recommendations:	As above.		
Links to Priorities and Impact on Service Plans:	The report indicates how the Council's resources are forecast to be used to support the delivery of budgetary decisions. The Medium Term Financial Plan (MTFP) sets the funding for the County Plan and the use of those funds is then monitored throughout the year to ensure delivery of Council objectives and actions.		
Consultations and co-production undertaken:	Information and explanations have been sought from directors on individual aspects of this report and their comments are contained in the report.		
Financial Implications:	A deficit on the Revenue Budget will impact on the Council's General Balances. The Council's financial position is constantly reviewed. This report highlights significant concerns with regard to Children's service spending.		
Legal Implications:	There are no implications arising directly from this paper.		
HR Implications:	There are no implications arising directly from this paper.		

Risk Implications:	If the overspend were to be at the same level by year end, this would significantly reduce the Council's General Balances placing them well below the recommended range. We have to face up to the increasing demand and devise better ways of managing the increases while continuing to provide statutory services. The availability and use of reserves is critical in being able to manage spikes in demand and costs incurred. Our corporate risk register recognises this and we will put mitigating actions in place to reduce the level of overspends wherever possible. The increase in spend within Children's Services even since the beginning of the year is the most worrying aspect of this report.
Other Implications:	There are no other implications arising directly from this paper. However, as services take remedial action, including any formal decisions required to address the in-year overspend, then appropriate consideration will need to be given to the legal, HR and equalities issues, as necessary.
Scrutiny comments / recommendation:	Not Applicable

1. Background

1.1. Last year, 2016/17, there was a year-end overspend of £7.049m, with the main areas of overspend in Adults and Children's services. The demands upon these services have not reduced in the early part of this financial year and are not likely to over the course of the year. The transformational work under way to improve demand management and simultaneously improve outcomes for vulnerable children and adults is well under way. The additional funding from government alongside the management action in adults is keeping this budget under control. There has been no additional funding for children services and management action is struggling to change patterns of expenditure.

1.2. SCC is therefore in a similar position to last year in trying to find mitigating actions across the whole Council as well as in those core care services to off-set the overspend while transformation takes place in line with our MTFP themes as trailed in budget papers throughout last financial year.

2. Summary Forecast 2017/18 – Revenue Budgets

2.1. The Authority's forecast shows a projected net overspend of £10.054m (see Appendix A) when compared to the Revenue Budget. This represents 3.22% of base budget. The majority of the overspend lies in the Children's Services budgets (section 3). For this reason this report goes into children's services budgets in some depth to explain the issues involved.

2.2. Most other areas of the Council are within reasonable tolerance although some corporate and support budgets are under pressure (as covered in section 7).

2.3. The implication of this early forecast is that Cabinet and the Senior Leadership Team will need to take some immediate actions to address the overspend projections. Given last year's position, there are already 5 high priority projects under way (all but one of which are affecting children's services budgets) to identify ways of reducing spending and managing demand. These are having some success in reducing overspend and delivering MTFP savings but are projects that in some cases span last year, this year and next before coming to fruition.

3. Children's Services

3.1. Children and Families Operations: (+) £12.838m: movement (+) £1.594m

3.1.1. The increase in the number of children and young people being helped by the service has increased by 34.6% during the past financial year, (from 1774 to 2388). This is placing increased pressure on salaries budgets both within Fieldwork and other areas, especially as this increase in most instances is covered by locum staff. As a result we are projecting salary pressures of £2.657m in Fieldwork, with a further £1.527m in Fostering, Adoption, Central Management and Disabilities.

3.1.2. Whilst the gate-keeping provided by the At Risk of Care and Permanence panels has enabled us to keep the actual number of Children Looked After reasonably stable, there remains a pressure of £4,534m in external residential and fostering placements. The saturation of the external market has seen our average placement costs increase by 4.1% with Independent Fostering Agencies and 18.2% with external residential providers. This is not necessarily the result of individual providers putting up their own costs but the availability of placements with those providers whose costs are less than the market average. This cost pressure is being reflected in other local authorities as well as Somerset. The use of the Assistance to Families budget to prevent children coming into care has added a further pressure of £0.129m.

3.1.3. There is a continuing dialogue with Health in regard to contributions for children with complex needs, where a contribution has been agreed at the multi-agency complex cases panel.

3.1.4. Whilst the service was very pro-active in setting up provision for the accommodation and welfare of Unaccompanied Asylum Seeking Children moved to Somerset under the National Transfer Scheme it has become clear that the majority of those that are placed with us are seeking to live in in larger urban areas such as Bristol or London. This has created a financial pressure for the service as we are funding accommodation provided by the YMCA which is not fully utilised. This is currently projecting a pressure of £0.154m, with translation costs adding a further £0.037m.

3.1.5. Transport costs, primarily associated with school and contact visits account for a further £0.208m of pressure.

3.1.6. Financial pressures of £2.125m are attributed to positive outcomes for the permanence of children and young people including increases in the number of Special Guardianship Orders, Fostering, Adoption and Leaving Care allowances and accommodation. In addition, the increase in the number of families taking advantage of the Direct Payments scheme within the Disabilities service giving them more choice and control over how care and support is arranged, to help them live more independently and the allocation of Disability Grants has generated a pressure of £0.476m, resulting in a total pressure in Fees and Allowances of £2.601m.

3.1.7. The Disability units are projecting a pressure of £0.062m, primarily the result of reduced Continuing Health Care (CHC) funding, and Disability Support for children has contributed a further pressure of £0.071m.

3.1.8. Further investment in the Children and Young People's Plan has so far incurred additional costs of £0.200m. Business Support continues to project a £0.468m pressure which is subject to scrutiny through the Corporate and Business Services review.

3.2. Children and Learning Central Commissioning: (+) £2.183m : movement (-) £0.053m

3.2.1. There is a pressure of £1.765m across transport budgets against a budget of £9.563m. Home to School transport is showing a pressure of £1.089m. Inflation pressures of £0.236m are impacting on the service, but these have been mainly offset via managed savings. There is a potential further pressure in this area due to the impact of Hinkley Point recruitment, causing contractual/wage issues in relation to driver turnover.

3.2.2. The Special Educational Needs (SEN) transport pressure is forecast at £0.676m, against a budget of £3.453m, due to the on-going issue of an increased number of placements. Inflation pressures of £0.128m are being offset by reduced calendar days this Year (£0.154m). The full Year implication of additional route costs (£0.197m) following the opening of the new Mendip Free School, plus the delayed notification of placements to Transporting Somerset colleagues, although improving, is still resulting in additional transport requirements.

3.2.3. There is a planned investment to increase Commissioning staff as part of an invest to save arrangement to reduce on-going operational costs and this is forecast to be £0.276m. It is envisaged this will pay back in 2018/19.

3.2.4. The Somerset Education Partnership Board (SEPB) programme is forecasting a pressure of £0.620m. This includes £0.169m in relation to "Team around the School" posts, £0.269m for School Education Partners (SEPs) and £0.035m related to Thinking Leadership. Bids for match funded Raising Achievement Plans (RAPs) for the Secondary phase have been agreed at £0.138m, with no pressure expected for the Primary phase.

3.2.5. A report on Children's services budgets will be presented to the next Children's and Families Scrutiny meeting providing more detail for the Committee to analyse. This entire report will also be considered at Scrutiny Place on 3 October 2017.

3.3. Schools Budget

3.3.1. Children and Learning Central Commissioning: (+) £1.883m: movement (+) £1.100m

The Out of County Independent and Non Maintained Special Schools budget is projecting a pressure of £1.920m due to continuing and extended high cost placements. There have been 32 new placements since January 2017 including 12 since April 2017 totalling £0.775m.

4. Adult Services including Learning Disabilities

4.1. Adult Social Care Variation: (-) £0.534m underspend: movement (+) £3.199m

4.1.1. Since month two we have reviewed the allocation of the Improved Better Care Fund moving the allocation from Adult Social Care to Learning Disabilities where the greater pressure is experienced. This has the effect of reducing the Adult Social Care underspend and reducing the Learning Disabilities over spend.

Management actions have reduced spend compared to may in the following areas:

- Residential/Nursing Costs £1.142m
- Home Care £0.918m
- Staffing £0.112m

4.1.2. <u>Residential/Nursing</u>
Overall there has been a considerable reduction in the number of residential and nursing placements over the past two months; however there was a slight upturn during July. Overall there are 30 less clients in a placement than reported at month two, and the number of placements made at above the standard rate remains low which is key to controlling costs.

4.1.3. <u>Home Care</u>
Delivery of core home care and reablement services have been increasing over the past two months given the figures on residential and nursing care home placements above. However, this support is being delivered in a different way, with a mixture of paid and community support for core, and the higher paid and skilled reablement hours are being used for short, sharp, targeted interventions for those who would benefit from it rather than longer term. This has led to a reduction in overall spend across these services.

4.1.4. <u>Staffing</u>
Salaries projections have reduced as the service is holding vacancies whilst the restructure of operational and business support teams takes place.

In addition to the above reductions we have assumed the following in getting to the projected underspend of £0.534m:

- £8.084m of the £12.084m new monies allocated through the 'improved' Better Care Fund will be used to offset underlying pressures in social care budgets. £5.500m of this will be used against the in-year overspend within Learning Disabilities. This is a change from the month two report where it was assumed just £7.000m of this money would be used, and that it would offset Adult Social Care spend.

- The £1.350m from the 'original' Better Care Fund will also be used to offset underlying pressures in social care budgets.

4.2. Learning Disabilities: (+) £2.298m overspend: movement (-) £3.616m

4.2.1. The service has seen a reduction in variation reported given that £5.500m of the new Improved Better Care Fund from Government has been allocated to the inherent overspend in this area. This masks an increase in activity since month two with new and increased cost placements within Residential Supported Living across traditional third party providers and lower delivery across these areas in relation to the Discovery contract along with reduced income.

4.2.2. The reported position also assumes achievement of £2.089m savings in year through the reviewing to improve lives project. This would leave a balance of £4.089m of the MTFP saving to achieve in future years. This is shown as a pressure for 2017/18.

4.2.3. The reported position takes into account a transfer of £6.158m from an equalisation reserve and £1.086m transformation investment funded from capital receipts.

4.3. Adults Commissioning: (-) £0.079m underspend: movement (-) £0.327m

4.3.1. The reduction from May is entirely as a result of changes to the Mental Health budget. Following discussions with Somerset Partnership there is now no expectation of funding from Somerset County Council for the Support, Time and Recovery Team. This creates a saving of £0.202m against the previous projection.

4.3.2. There have also been a number of changes within Residential and Nursing placements, with clients leaving the service or moving to cheaper placements leading to a reduction in projection of £0.157m.

5. Public Health: (-) £0.197m underspend:

5.1. The Public Health budget is currently £0.234m underspent. This is a planned underspend as the service begins to make changes required to meet savings in 2018/19 and beyond. It will be requested that this underspend is moved to the Earmarked Reserve at year end to help with the savings that are required from the grant in future years.

5.2. Somerset Drugs and Alcohol Partnership (SDAP) is currently projected to overspend by £0.036m following a reduction in the SCC funding available of £0.150m. The service will work to reduce this variation throughout the year however any overspend will need to be drawn down from the SDAP earmarked reserve (currently £0.135m). This means the impact on the Public Health budget is nil.

6. Economic and Community Infrastructure Services (ECI): (+) £0.015m overspend: movement (-) £0.121m

6.1. The ECI range of services, in aggregate, is broadly on budget but have variability at an individual service level; with SCC's proportion of Somerset Waste Partnership contributing significantly to this overall neutral position.

6.1.1. Somerset Waste Partnership has a significant underspend of £0.762m principally due to tonnages remaining lower when compared to the same period last year. The largest reduction can be seen at the recycling centres, which is likely the result of the effect of the permits introduced in October 2016. A one-off saving of £225k is included in the value above which relates to the New Waste Treatment contract with Viridor and therefore, the magnitude of saving at this level cannot be expected or sustained, assuming a similar level of activity.

6.1.2. There are currently forecast overspends in Highways and Transport Development Group. These overspends are being mitigated within the services by reviews of capitalisation options and staffing review as part of the on-going restructure across E&CI services.

6.1.3. It is currently anticipated that the 2017/18 MTFP savings will be delivered.

7. Corporate and Support Services: (+) £2.812m overspend: movement (-) £0.133m

7.1. There are some forecast overspends in ICT and Strategic Property totalling £1.4m. There are also at this stage of the year some projected procurement savings that may not be achievable and we will need to find replacement projects to identify the £1.3m savings required. The forecast funding requirement for the Core Council Programme is £1.268m which will be allocated from capital receipts under the new flexibilities regulations.

7.2. Commercial and Business Services

7.2.1. **Commercial Procurement and Contract Management: (+) £1.311m overspend; movement (-) £0.048m.**

The forecast overspend arises from Third Party MTFP savings identified as currently being unachievable (£1.068m Third Party savings and Third Party agency spend (£0.291m), whilst work continues through Strategic Opportunities Board to identify where savings will fall against this cross cutting target. It should be noted that this MTFP saving target is a place holder and for reporting purposes only as the budgets sit within services and does not form part of Commercial and Procurement budget - which overall is reporting an underspend through in-year staff savings of £0.046m relating to vacancies.

7.2.2. **Strategic Property: (+) £0.905m overspend; movement (+) £0.043m.**

Costs in 2017/18 relating to the BMIS R&M scheme are forecast to result in a £0.316m overspend. £0.216m of this arises from outstanding works from the previous BMIS scheme, which could not be accrued. An estimated £0.100m cost has resulted from the contractor's loss of earnings and profit, and the cost of redundancies due to the reduction in school properties within the corporate R&M contract.

The Corporate Repairs and Maintenance budget is projected to be overspent by £0.363m. This is partly due to an increase in a higher number of assets being recorded, and being included in the contract, resulting in an increase in costs. An estimated £0.050m of this has resulted from the contractor's loss of earnings and profit, and the cost of redundancies due to the reduction in corporate properties within the corporate Repairs and Maintenance contract. As reported in previous years, the cost of the contract alone exceeds the current budget before taking account of any exempt works.

Facilities Management is forecast to overspend by £0.145m, as a result of One Public Estate savings that will not be realised fully in this financial year (£0.055m) and the allocation of £0.090m of Corporate and Support Services savings that are considered at present unachievable.

7.2.3. **Strategic ICT: (+) £0.490m overspend; movement (-) £0.159m.**

Strategic ICT has an income budget for overhead costs that Support Services for Education (SSE) recover from their customers. These recovered amounts are then transferred to the Support Services; however there is a projected shortfall of £0.149m for the ICT overheads in 17/18.

Despite making savings of £0.750m of revenue savings there is currently a projected overspend on staff costs of £0.140m. Work is being undertaken to understand the true cost of ICT following the return of the service from SWO and it is expected that the overspend will be offset against capital allocation of projects work.

There is also a £0.162m pressure relating to unachievable savings targets that have been assigned to ICT.

7.2.4. **Core Council Programme (Including Business Change) (+) £1.268m; movement (-) £0.191m**

The approved Core Council Programme (CCP) for 2017/18 will require funding of £1.268m from capital receipt flexibilities.

7.3. Finance and Performance: (+) £0.057m overspend; movement (+) £0.205m.

Finance has been allocated £0.405m of the £1.281m further Corporate and Support Services MTFP savings. When offset by current vacancies in Finance, there is a forecast overspend of £0.057m due to unachievable savings.

8. Non-Service Items: (-) £9.479m underspend: movement (+) £0.633m

8.1. The underspend in this area is mainly due to uncommitted contingency budget and additional s31 grant received from DCLG for the Non-Domestic Rates schemes.

8.2. Central Redundancies (+) £0.251m overspend: movement (+) £0.251m.

Current estimates for the costs of central redundancies that have been arranged in 2017/18 to date come to £1.419m. An extrapolation of costs based on the remainder of the financial year in previous years suggests a further £0.832m, which will push costs over the £2.000m budget by £0.251m.

9. Trading Units

9.1. Support Services for Education (+) £0.002m overspend

Any shortfalls across SSE will be reviewed and managed where possible in year but it is proposed that any deficit position resulting from budget pressures or additional investment required at the end of 2017/18 be carried forward in the traded reserve and managed as part of an agreed programme of delivery.

9.2. Dillington House (-) £0.131m (deficit)

Dillington House is currently forecasting an overspend of £0.131m which is due to a drop of income across all areas of the business. Dillington is working to increase income and review spend during the year to reduce the current forecasted overspend.

10. Aged Debt Analysis

10.1. As at the end of August 2017, the outstanding debts over 90 days old totalled £2.741m or 29.24% of gross debt outstanding. This is above the target set for reporting performance on the Performance Wheel of no more than 15% of total debt. By way of comparison, the percentage of debt over 90 days old in August 2016 was 28.11%. The aged debt profile is not at an acceptable level and we will need to purge this old debt quickly so that our usually excellent record on collecting over 99% of debt is maintained.

10.2. Services' total outstanding debt relating to external income on the Accounts Receivable system stood at £9.334m on 31 August 2017, (August 2016 £5.077m). Over 70.76% (£6.632m) of the total gross debt is less than 3 months old, with the remaining debt being split over the timeframes of '3-12 months old' and those 'over 12 months old', which can be seen in the table 10.3 below.

10.3.

Service	Not o/due	0-30 Days	1-3 Mths	3-12 Mths	12+ Mths	Total	Un-assigned Cash	Total (Net)
	£m	£m	£m	£m	£m	£m	£m	£m
Adults & Health Comm.	0.000	0.000	0.000	0.122	0.004	**0.126**	0.000	**0.126**
Adults & Health Ops	0.096	0.221	0.268	0.827	0.194	**1.606**	0.000	**1.606**
Business Development	0.027	0.162	0.147	0.271	0.097	**0.704**	0.000	**0.704**
Customers & Communities	0.000	0.063	0.000	0.000	0.000	**0.063**	0.000	**0.063**
Children & Family Ops	0.002	0.004	0.140	0.394	0.010	**0.550**	0.005	**0.545**
ECI Comm.	0.004	0.002	0.000	0.002	0.001	**0.009**	0.000	**0.009**
ECI Ops	0.615	3.617	0.446	0.357	0.153	**5.187**	0.000	**5.187**
Schools & Early Years	0.031	0.031	0.009	0.006	0.008	**0.085**	0.004	**0.081**
Finance & Performance	0.017	0.015	0.010	0.020	0.000	**0.061**	0.000	**0.061**
Children & Learning Comm.	0.231	0.070	0.054	0.171	0.010	**0.537**	0.017	**0.520**
LD Ops	0.018	0.001	0.005	0.043	0.037	**0.103**	0.000	**0.103**
Support Services for Education	0.051	0.102	0.046	0.015	0.000	**0.213**	0.012	**0.201**
Public Health	0.000	0.106	0.023	0.000	0.000	**0.129**	0.000	**0.129**
Total £m	**1.091**	**4.394**	**1.147**	**2.227**	**0.513**	**9.373**	**0.038**	**9.334**
Total %	**11.65**	**46.88**	**12.23**	**23.76**	**5.48**	**100.00**		

Total Debt Analysis

	Net Debt £m
August 2016	5.077
August 2017	9.334

10.4 Aged Debt – Service Commentary

Adults and Health: £1.835m
There is currently £1.227m of outstanding debt over 90 days old across all Adults services. £640k of this debt is with NHS partners relating to CHC contributions and the joint finance agreement. Discussions are ongoing with the CCG to bring these disputes to a conclusion and we anticipate the majority of the debt being cleared.

Of the remainder, £534k is outstanding debts with clients of the service relating to their contribution to care. We are awaiting probate on a large part of this and would expect it to be cleared in due course. There will potentially be a need to write off some of the client debt but we are taking robust action to ensure this is kept to a minimum.

Children and Learning: £1.347m
The majority of debt is under 30 days old and relates to invoices raised for home to school transport contributions from parents/carers for the Autumn and Winter terms.

Of the debt over 30 days, 84% relates to invoices owed by partner health authorities for agreed contributions to supporting children in specialist provision providing therapeutic and health related support. These contributions were agreed through the Complex Cases panel and further discussions are taking place regarding the settlement of these debts.

Support Services: £0.828m
Aged debt over 90 days old totals £0.388m. Of this, £0.120m relates to carbon rebates owed to SCC from British Gas. Settlement is being held up because of disputes over amounts British Gas claim they are owed by SCC. This issue is being actively pursued and an update is expected soon. The majority of the balance is Property-related and is being actively pursued by the service.

Economic and Community Infrastructure: £5.196m
Of the total debt outstanding £4.684m (or 90%) is less than 90 days old across all Economic and Community Infrastructure services. Of the £0.513m debt over 90 days old £0.154m is over 365 days old. Of the debt over 90 days old £0.173m is developer contributions, £0.097m is recovery of costs associated with damage to highways, £0.124m is highways defect inspection charges to utilities companies and there are a handful of smaller sums including County Ticket debts. All debts are being actively pursued or have been referred to Legal.

Support Services for Education
This relates predominantly to invoices recouping costs of students undertaking training courses and for services provided to schools and academies procured through SLA online. Debt recovery processes are in place to ensure that these debts are settled within reasonable timescales.

Public Health: £0.129m
The debt for Public Health is less than 90 days old and not considered to be at risk of non-recovery.

11. Delivery Progress of 2017/18 MTFP Proposals

11.1. In February 2017, the Council approved £19.506m of savings proposals and £14.332m of pressures. Many of the proposals will require significant management action to insure implementation is successful.

This section of the report provides an update of the progress towards delivery of the proposals with a RAG status showing the level of risk around delivery (Appendix B).

11.2. Savings

As all savings have been taken from service budgets at the commencement of the financial year, the real risk is that service areas will not be able to deliver the full saving and overspend.

Over 63% of the savings have been classified as having a green status, meaning service directors are confident that these savings will be delivered at the financial impact predicted in proposal documents.

A further 7% has been classified as an amber risk status, meaning that at this point in the year service directors cannot be sure they can deliver the same level of savings originally anticipated.

This leaves 30% of savings that are no longer deliverable in 2017/18.

Therefore there is more work required to secure the full value of savings required.

11.3. Pressures

During the MTFP process services worked hard to limit the level of additional resources requested. Therefore the £14.332m approved should be viewed as mitigating unmanageable pressures.

12. Consultations Undertaken

12.1. The individual service content within this report has been considered by Service Management Teams prior to submission together with on-going briefings of Cabinet Lead Members.

13. Financial, Legal, HR and Risk Implications

13.1. Financial implications are dealt with in the body of this report, and where decisions are required. There are no other direct implications arising from this paper.

14. Background papers

14.1.

- County Council – 15 Feb 2017 – 2017/18 Revenue Budget and MTFP
- County Council – 15 Feb 2017 – S151 Robustness and Adequacy report

Note:
For sight of individual background papers please contact the report author(s):

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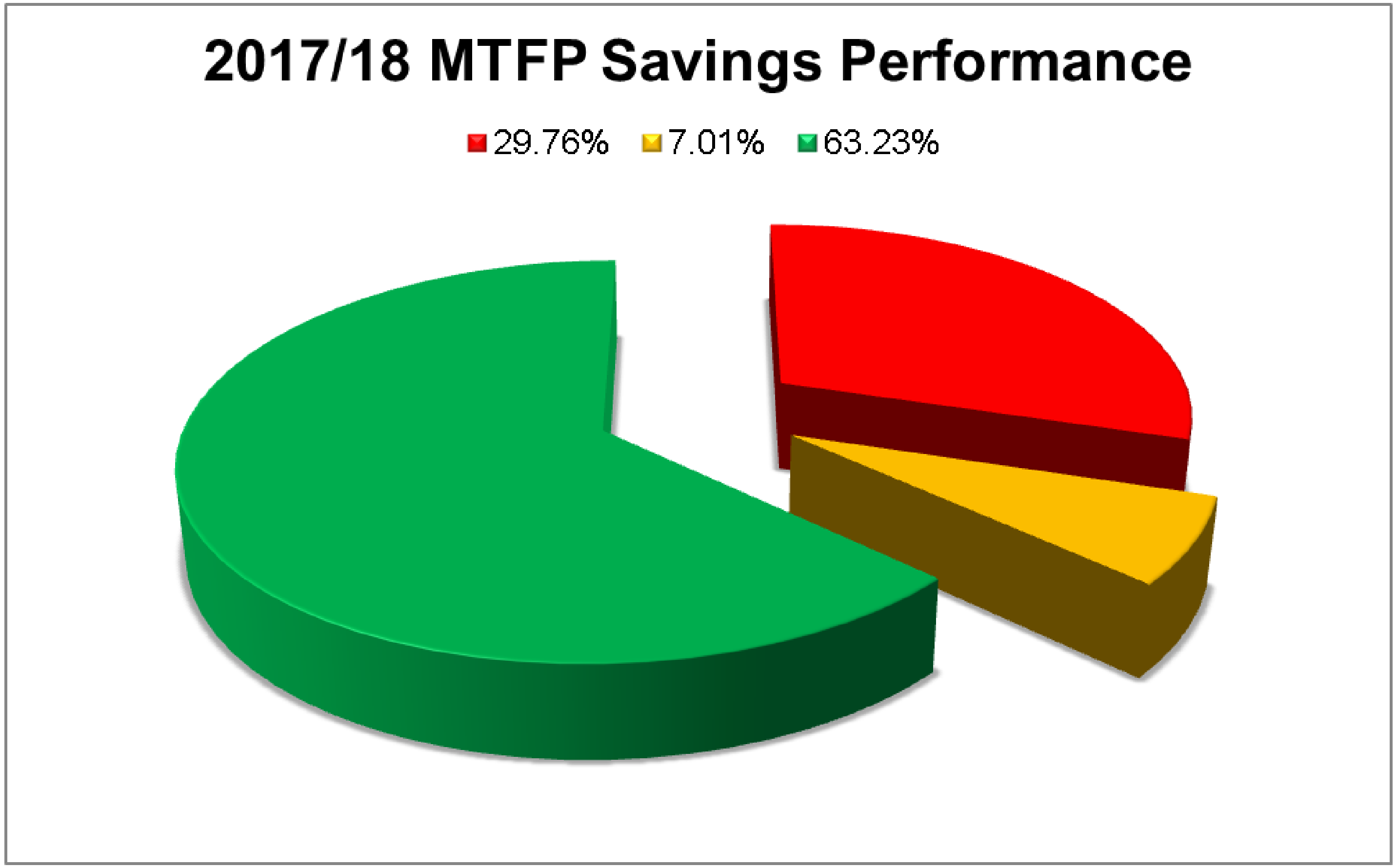
Appendix A – Revenue Budget Monitoring – Headline Summary Table

Service	Original Base Budget	Budget Movements	Total Budget Approvals	17/18 Projection	Gross Variance Under (-) / Overspend		Transfers (to) and from Grant / Earmarked Reserves	SCC Variance Under (-) / Overspend		Planned Use of Capital Receipts Flexibility	Forecast Under (-) / Overspend	Movement from Previous Report
	£m	£m	£m	£m	£m	%	£m	£m	%	£m	£m	£m
Adults and Health - Operations	**72.683**	(1.539)	**71.144**	70.610	**(0.534)**	(0.75)	0.000	**(0.534)**	(0.75)		**(0.534)**	**3.199**
Children and Families - Operations	**48.749**	(1.712)	**47.037**	59.875	**12.838**	27.29	0.000	**12.838**	27.29		**12.838**	**1.594**
Learning Disabilities	**48.183**	2.488	**50.671**	59.127	**8.456**	16.69	(6.158)	**2.298**	4.54		**2.298**	**(3.616)**
Adults and Health - Commissioner	**14.756**	0.205	**14.961**	14.915	**(0.046)**	(0.31)	(0.033)	**(0.079)**	(0.53)		**(0.079)**	**(0.327)**
Children and Learning - Commissioning Central	**18.013**	3.171	**21.184**	25.462	**4.278**	20.19	(2.095)	**2.183**	10.3		**2.183**	**(0.053)**
Public Health	**1.070**	0.000	**1.070**	0.873	**(0.197)**	(18.41)	0.197	**0.000**	0.00		**0.000**	**0.000**
ECI Services	**61.655**	0.469	**62.124**	65.878	**3.755**	6.04	(3.739)	**0.015**	0.02		**0.015**	**(0.121)**
Key Services Spending	**265.109**	**3.082**	**268.191**	**296.740**	**28.549**	**10.65**	**(11.828)**	**16.721**	**6.23**	**0.000**	**16.721**	**0.676**
Corporate and Support Services	**25.449**	(1.486)	**23.963**	27.098	**3.134**	13.08	0.947	**4.081**	17.03	(1.269)	**2.812**	**(0.053)**
Non-Service Items (Inc Debt Charges)	**21.214**	(21.124)	**0.090**	(9.389)	**(9.479)**	(10.497)	0.000	**(9.479)**	(10.497)		**(9.479)**	**0.633**
Trading Units	**0.000**	0.000	**0.000**	0.133	**0.133**	0.00	(0.133)	**0.000**	0.00		**0.000**	**0.000**
Support Services and Corporate Spending	**46.663**	**(22.609)**	**24.054**	**17.842**	**(6.212)**	**(25.83)**	**0.814**	**(5.398)**	**(22.44)**	**(1.269)**	**(6.667)**	**0.500**
Individual Schools Budget (ISB) and Early Years Providers	**0.000**	19.528	**19.528**	0.000	**(19.528)**	(100.00)	19.528	**0.000**	0.00		**0.000**	**0.000**
SCC Total Spending	**311.772**	**0.000**	**311.772**	**314.582**	**2.810**	**0.90**	**8.513**	**11.323**	**3.63**	**(1.269)**	**10.054**	**1.362**

Appendix B: Savings Month 4 2017/18

	Value of Approved Saving	Red	Amber	Green
Adults and Health - Operations	**0.765**	0.615	0.050	0.100
Learning Disabilities - Operations	**4.734**	2.317	-	2.417
Adults and Health - Commissioner	**0.727**	0.125	-	0.602
Public Health	**0.169**	-	-	0.169
Adults and Health	**6.394**	**3.057**	**0.050**	**3.287**
Children and Families - Operations	**0.018**	0.018	-	-
Children and Learning - Commissioning Central	**3.098**	1.307	0.668	1.123
Children's	**3.116**	**1.325**	**0.668**	**1.123**
Somerset Waste Partnership	**0.760**	-	-	0.760
Highways	**0.800**	-	0.470	0.330
ECI Other Services	**2.587**	0.065	0.180	2.342
Economic and Community Infrastructure	**4.147**	**0.065**	**0.650**	**3.432**
Key Services Spending	**13.657**	**4.447**	**1.368**	**7.842**
Commercial and Business Services	**5.678**	1.359	-	4.318
Finance and Performance	**0.174**	-	-	0.174
Customers and Communities	**-**	-	-	-
Support Services	**5.851**	**1.359**	**-**	**4.492**
Total Services	**19.508**	**5.806**	**1.368**	**12.334**

Percentage		**29.76%**	**7.01%**	**63.23%**


2017/18 MTFP Savings Performance
29.76%
7.01%
63.23%