

2022/23 Revenue Financial Performance Quarter One

Committee considering report:	Executive
Date of Committee:	22 September 2022
Portfolio Member:	Councillor Ross Mackinnon
Report Author:	Melanie Ellis
Forward Plan Ref:	EX4247

1 Purpose of the Report

- 1.1 To report on the financial performance of the Council's revenue budgets and provide a year-end forecast. This report is Quarter One 2022/23.

2 Recommendations

- 2.1 To note the forecast £4.6m over spend, after taking account of provision that was made in reserves for specific risks at the time of budget setting. Without this provision, the forecast would be an over spend of £8.1m.
- 2.2 To review the amendments totalling £1.5m and suggested mitigations totalling £1m which would reduce the overspend to £2.1m and agree what actions can be implemented.
- 2.3 To discuss what further actions could be taken to restrict expenditure.

3 Implications and Impact Assessment

Implication	Commentary
Financial:	£4.6m forecast over spend, after taking account of provision in reserves. Without this provision, £8.1m over spend. Amendments and mitigations could reduce the overspend to £2.1m.
Human Resource:	None
Legal:	None

Risk Management:	Risks to next years' budget are included where relevant in the report. Where identified these will form part of the budget build process for 2023/24. Specifically this includes inflation risk being seen in care costs and energy.			
Property:				
Policy:	No			
	Positive	Neutral	Negative	Commentary
Equalities Impact:				
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		Y		
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		Y		
Environmental Impact:		Y		
Health Impact:		Y		
ICT Impact:		y		
Digital Services Impact:		y		
Council Strategy Priorities:		y		Business as usual

Core Business:		y		
Data Impact:		y		
Consultation and Engagement:	<p>Budget holders, Heads of Service and Directors.</p> <p>The report was taken to Overview and Scrutiny Management Commission (OSMC) on 6 September 2022 – comments below:</p> <ul style="list-style-type: none"> • OSMC highlighted issues about inflationary pressures which were only showing in a limited way in the Q1 report, but would accelerate from Q2 onwards. It was suggested that this be highlighted in the report. • Rising energy costs will be a particular challenge and while it was noted that these would be partly offset by Timelord 2, OSMC considered it likely that officers would wish to return to the office rather than pay to heat their homes. • Members also highlighted the potential impact of the impending staff pay award. • Concern was expressed about the potential for overspend to eat into reserves and take these below the required minimum level. • Members challenged the modelling for Adult Social Care and the significant changes in client numbers – this was related to the way the model was constructed and changes to funding for Covid patients. • Regarding savings on agency staff in Planning and other services, Members sought assurance that this would not lead to workload building up, since this would have knock-on impacts for the economy. It was noted that efficiency savings would help to ensure that this did not happen. • It was recommended that a section / table be added outlining the amount of agency expenditure in each directorate / main service. This should be shown as a % of that service's total staff costs and how it compares with the budget for agency staff in the service / directorate. Where there are issues, this should be accompanied by a brief commentary and any mitigation plans. 			

4 Executive Summary

- 4.1 The 2022/23 net revenue budget of £144m was set in March 2022, using £140m of revenue funding and £4m of reserves. During the budget build, inflationary pressures were identified in demand led services. Not all of these pressures were built into the budget, with some being put aside in earmarked reserves to be called on should the pressures arise.

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- 4.2 Inflation has increased further and at Quarter One we are seeing pressures across the Council totalling £8.1m. After factoring in drawing down on the reserves that were set aside to support this, the forecast overspend is £4.6m.
- 4.3 A detailed review has been undertaken by Finance of all forecast overspends, in order to find mitigating underspends. These total £1.5m. A range of mitigation suggestions have been drawn up, some costed and some to be confirmed, and currently total £1m. These are also shown below. After these actions, the forecast could be reduced to £2.1m overspend or lower once all mitigations are costed.

Directorate Summary	Current Net Budget	(Under)/over spend							Mitigation	Revised Forecast
		Quarter One					Year end forecast	Amendments		
		Budget Manager Forecast	Proposed budget transfer	Provided in Earmarked Reserve	Provided in General Fund	£000				
£000	£000	£000	£000	£000	£000	£000	£000	£000		
People	85,665	7,839	(850)	(2,218)	(624)	4,147	(212)	(473)	3,463	
Place	31,145	1,347	(40)	(194)	(400)	713	(695)	(214)	(196)	
Resources	11,631	241	0	(32)	0	209	(473)	(291)	(555)	
Chief Executive	534	(15)	0	0	0	(15)	0	(10)	(25)	
Capital Financing	15,460	(1,271)	850	0	0	(421)	(130)	0	(551)	
Total	144,435	8,141	(40)	(2,444)	(1,024)	4,633	(1,510)	(988)	2,136	

- 4.4 In the People Directorate, the Adult Social Care (ASC) forecast over spend is £4.1m, reducing to £1.9m after use of reserves.
- Long term services (LTS) are £2.8m over spent. There are higher client numbers: 1804 compared to 1734 modelled, with the rise attributable to higher levels of new requests for support, mirroring the national picture set out by the Association of Directors of Adult Social Services in their Spring Budget survey. There is an increase in the cost of new client care packages, due to current inflation (provided for in reserves) and complexities. There is lower occupancy in our own care homes and clients have had to be placed in externally commissioned beds costing more.
 - Short term services are £0.3m over spent due to higher costs and more complex needs and there is a forecast over spend of £0.8m in our own care homes due to being unable to admit new clients in some homes. The remaining overspend is across staffing budgets due to agency cover.
- 4.5 In CFS, the forecast is a £2.5m over spend; £1.4m over spend in placements as identified in the model during budget build and £1.1m in Family Safeguarding teams due to agency costs. The risk provision for residential placements could be used which would reduce the over spend to £1.1m.
- 4.6 Education is reporting a £0.7m over spend, predominantly due to Home to School Transport, and Communities and Wellbeing is reporting a £0.5m overspend due to income pressures in leisure.
- 4.7 The Place Directorate is forecasting overspends of £0.4m in Development & Regulation (D&R) and 0.9m in Environment.

- In D&R there are agency pressures covering sickness and vacancies, however planning income is overachieving supported by these agency staff.
- In Environment, car parking income has significantly reduced compared to pre-pandemic levels. There is £400k set aside in reserves for this, as it was identified as an expected pressure at the time of budget build, leaving an unfunded pressure of £325k. Solar energy income is not achieving the expected levels of income based on current output of the installed solar panels. However, waste management is seeing increased levels of recycling income and reduced use of landfill leading to a favourable variance of £270k. Other reserves can be drawn on taking the overspend down to £0.3m.

4.8 The Resources Directorate forecast over spend is £0.2m arising from covering staff with agency in Finance and ICT, offset by the agency rebate in Commissioning & Procurement.

4.9 The Capital Financing forecast is an under spend of £0.4m from utilisation of short term borrowing and cash flow as opposed to longer term financing. Savings have also been achieved through the prepayment of pension contributions. There is an underspend of £130k in Risk Management after releasing a provision from reserves that is no longer required.

4.10 The 2021/22 savings and income generation programme of £5.3m is 69% Green.

5 Supporting Information

Introduction

5.2 The 2022/23 net revenue budget of £144m was set in March 2022, using £140m of revenue funding and £4m of reserves.

5.3 During the budget build, inflationary pressures were identified in demand led services. Not all of these pressures were built into the budget, with some being put aside in earmarked reserves to be called on should the pressures arise.

5.4 Inflation has further increased and as such at Quarter One we are seeing pressures across the Council, and are factoring in drawing down on the reserves that were set aside to support this.

Quarter One 2022/23

5.5 The table below shows the budget manager forecast of £8.1m overspend, which after taking account of £3.4m provision that was made in reserves for specific risks at the time of budget setting, would reduce to £4.6m.

5.6 A detailed review has been undertaken by Finance of all forecast overspends, in order to find any mitigating underspends. These total £1.5m and details are shown below the table.

5.7 A range of mitigation suggestions have been drawn up, some costed and some to be confirmed, and currently total £1m. These are also shown below.

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5.8 After these actions, the forecast could be reduced to £2.1m overspend or lower once all mitigations are costed.

Directorate Summary	Current Net Budget	(Under)/over spend						Amendments	Mitigation	Revised Forecast
		Quarter One								
		Budget Manager Forecast	Proposed budget transfer	Provided in Earmarked Reserve	Provided in General Fund	Year end forecast				
£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
People	85,665	7,839	(850)	(2,218)	(624)	4,147	(212)	(473)	3,463	
Place	31,145	1,347	(40)	(194)	(400)	713	(695)	(214)	(196)	
Resources	11,631	241	0	(32)	0	209	(473)	(291)	(555)	
Chief Executive	534	(15)	0	0	0	(15)	0	(10)	(25)	
Capital Financing	15,460	(1,271)	850	0	0	(421)	(130)	0	(551)	
Total	144,435	8,141	(40)	(2,444)	(1,024)	4,633	(1,510)	(988)	2,136	

5.9 Amendments:

Directorate	Service	Cost Centre	Description	Proposed Amendment	Proposed Amendment
People	C&W	44110	Library stock	(5,000)	Underspend to date
People	ES	70402	Residential	(63,000)	Underspend to date
People	ES	70410	Castlegate	(5,000)	Salary underspend
People	ES	90727	Head of service	(7,000)	Supplies and services
People	ES	90077	PRC dismissal	(16,000)	Underspend to date
People	ES	90340	Ed psych	(10,000)	Professional fees
People	ASC		Dom care	(50,000)	Spend not going ahead
People	All		Asylum funding	(56,000)	Grant funding
				(212,000)	
Place	ENVTC	18220	Car parks	(192,600)	Supplies and services
Place	ENVTC	18220	Car parks	(250,000)	Car parking upturn seen in July continuing
Place	ENVTC	19960	Transport	(2,200)	Supplies and services
Place	ENVDIR	29000	Director	(9,979)	Supplies and services
Place	All		Asylum funding	(240,000)	Grant funding
				(694,779)	
Resources	F&P	49020	Timelord	(14,680)	Transformation fund
Resources	F&P		New burdens	(109,000)	Release from reserves
Resources	F&P	40356	School H&S	(25,000)	Income
Resources	F&P	40355	H&S	(32,000)	Vacant post
Resources	F&P	46194	Montagu Evans - Property	(193,000)	Update to Rental Income Forecast
Resources	ICT		Business support	(24,490)	Covid funding
Resources	S&G	40140	School HR	(7,200)	Income
Corporate	Risk Mgt		Reserves	(130,000)	Release from reserves
Resources			Asylum funding	(68,000)	Grant funding
				(603,370)	
			Total	(1,510,149)	

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5.10 Mitigation proposals:

Directorate	Service	Cost Centre	Description	Proposed Mitigation	
People	C&W	44110	Library stock	(34,500)	No further spend
People	C&W		Opening hours		Reduction leisure, libraries
People	ASC		Client numbers	(438,000)	Managing demand to the model
People	ASC		Front door		Agency reduction
People	ASC		Care homes		Review of usage criteria
				(472,500)	
Place	ENVDR	11100	Dev ctrl	(100,000)	Restrict agency to match salary underspends
Place	ENVDR	13200	Planning policy	(114,000)	Restrict agency to match salary underspends
				(214,000)	
Resources	S&G	40800	Corporate review	(255,000)	Transformation fund
Resources	S&G	40125	Leadership mgt training	(36,000)	Stop spend
				(291,000)	
Corporate	All		Recruitment		Recruitment & Agency Panel
Corporate	All		Expenditure review		Change in Agresso spend approval limits
Chief Exec			Contingency	(10,000)	Release remaining budget
				(10,000)	
			Total	(987,500)	

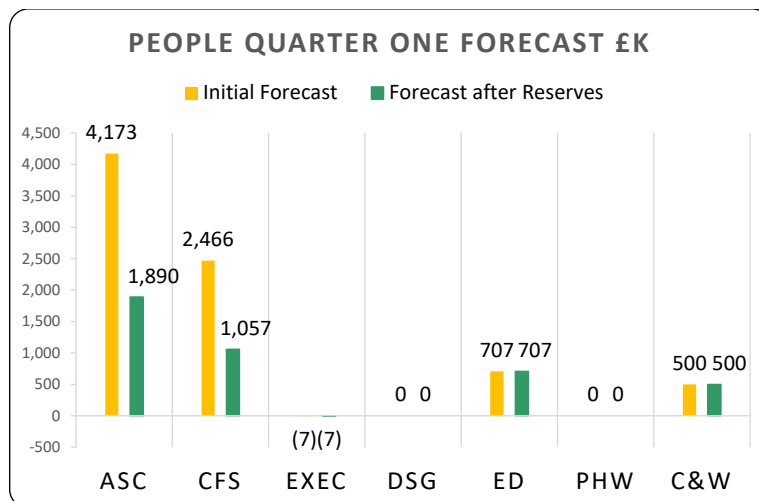
5.11 The forecasts by service are shown in the following chart:

	Current Net Budget	(Under)/over spend						Amendments	Mitigation	Revised Forecast
		Quarter One								
		Budget Manager Forecast	Proposed budget transfer	Provided in Earmarked Reserve	Provided in General Fund	Year end forecast				
£000	£000	£000	£000	£000	£000	£000	£000	£000		
Adult Social Care	55,120	4,173	0	(1,760)	(523)	1,890	(50)	(438)	1,402	
Children & Family Services	18,134	2,466	(850)	(458)	(101)	1,057	0	0	1,057	
Executive Director	331	(7)	0	0	0	(7)	0	0	(7)	
Education DSG funded	(444)	0	0	0	0	0	0	0	0	
Education	9,757	707	0	0	0	707	(125)	0	582	
Public Health & Wellbeing	286	0	0	0	0	0	0	0	0	
Communities & Wellbeing	2,481	500	0	0	0	500	(37)	(35)	429	
People	85,665	7,839	(850)	(2,218)	(624)	4,147	(212)	(473)	3,463	
Development & Regulation	6,664	430	(40)	0	0	390	(228)	(214)	(52)	
Executive Director	215	0	0	0	0	0	(22)	0	(22)	
Environment	24,266	917	0	(194)	(400)	323	(445)	0	(122)	
Place	31,145	1,347	(40)	(194)	(400)	713	(695)	(214)	(196)	
ICT	2,223	77	0	0	0	77	(24)	0	53	
Executive Director	313	0	0	0	0	0	0	0	0	
Commissioning & Procurement	791	(237)	0	0	0	(237)	0	0	(237)	
Finance & Property	1,314	208	0	0	0	208	(402)	0	(194)	
Strategy & Governance	6,990	193	0	(32)	0	161	(47)	(291)	(177)	
Resources	11,631	241	0	(32)	0	209	(473)	(291)	(555)	
Chief Executive	534	(15)	0	0	0	(15)	0	(10)	(25)	
Capital Financing	14,610	(421)	0	0	0	(421)	0	0	(421)	
Risk Management	850	(850)	850	0	0	0	(130)	0	(130)	
Capital Financing	15,460	(1,271)	850	0	0	(421)	(130)	0	(551)	
Total	144,435	8,141	(40)	(2,444)	(1,024)	4,633	(1,510)	(988)	2,136	

NB: Rounding differences may apply to the nearest £k.

People Directorate

5.12 The Directorate forecast is an over spend of £7.8m. The over spend could be reduced to £4.1m by accessing specific reserves which were set aside for risks relating to inflation and demand that have arisen.



5.13 A further detailed review has been undertaken by Finance of all forecast overspends, in order to find any mitigating underspends. These total £212k.

5.14 A range of mitigation suggestions have been drawn up, some costed and some to be confirmed, and currently total £473k.

5.15 After these actions, the forecast could be reduced to £3.5m overspend.

5.16 In ASC, the forecast over spend is £4.2m. The over spend could be reduced to £1.9m by using the provisions for inflation that were made in the service risk reserves and against the General Fund during the budget build process.

5.17 Long term services (LTS) are £2.8m over spent.

- There are higher client numbers than modelled, 1804 compared to 1734 modelled. The rise in clients is attributable to higher levels of new requests for support, mirroring the national picture set out by the Association of Directors of Adult Social Services in their Spring Budget survey.
- There is an increase in the cost of new client care packages, due to current inflation (provided for in reserves) and complexities.
- There is lower occupancy in our own care homes and clients have had to be placed in externally commissioned beds costing more.

5.18 Short term services are £0.3m over spent due to higher costs and more complex needs.

5.19 There is a forecast over spend of £0.8m in our own care homes due to being unable to admit new clients in some homes.

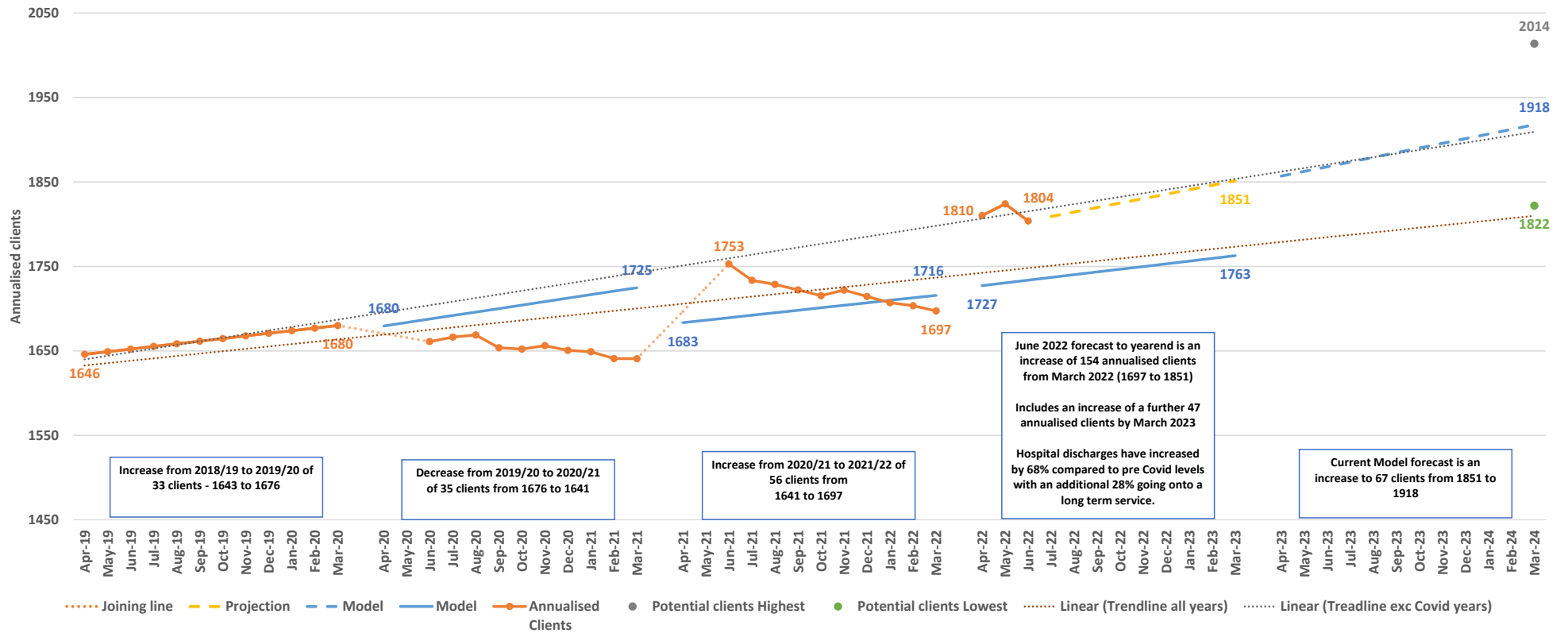
5.20 The remaining overspend is across staffing budgets due to agency cover.

- 5.21 The service continues to take action to suppress market demand such as reinforcing the three conversations model suppressing the need for long term services, strategic review of in-house care home provision, use of technology enabled care and maximising external funding streams. Market Management is working with local providers to ensure supply and demand are better aligned and offering better value for money. Net weekly spend on long term services is carefully monitored. All requests for long term services are scrutinised weekly at Good Practice Forum by senior management to ensure Care Act compliance and also make best uses of resources. Staffing options are being explored with HR.
- 5.22 The ASC Model for long term services will be updated monthly throughout this financial year to inform the 2023-24 budget. The assumptions are reviewed and agreed by the ASC Financial Planning Steering group and reported at the ASC Financial Planning meeting on a monthly basis. The modelling produces a financial impact range between low cost, most likely and high cost. The model inflation is at 3.5%, reflecting increases expected in costs balanced against increases already in place.

The graphs below shows client numbers from April 2019 and net expenditure for Long Term Services.

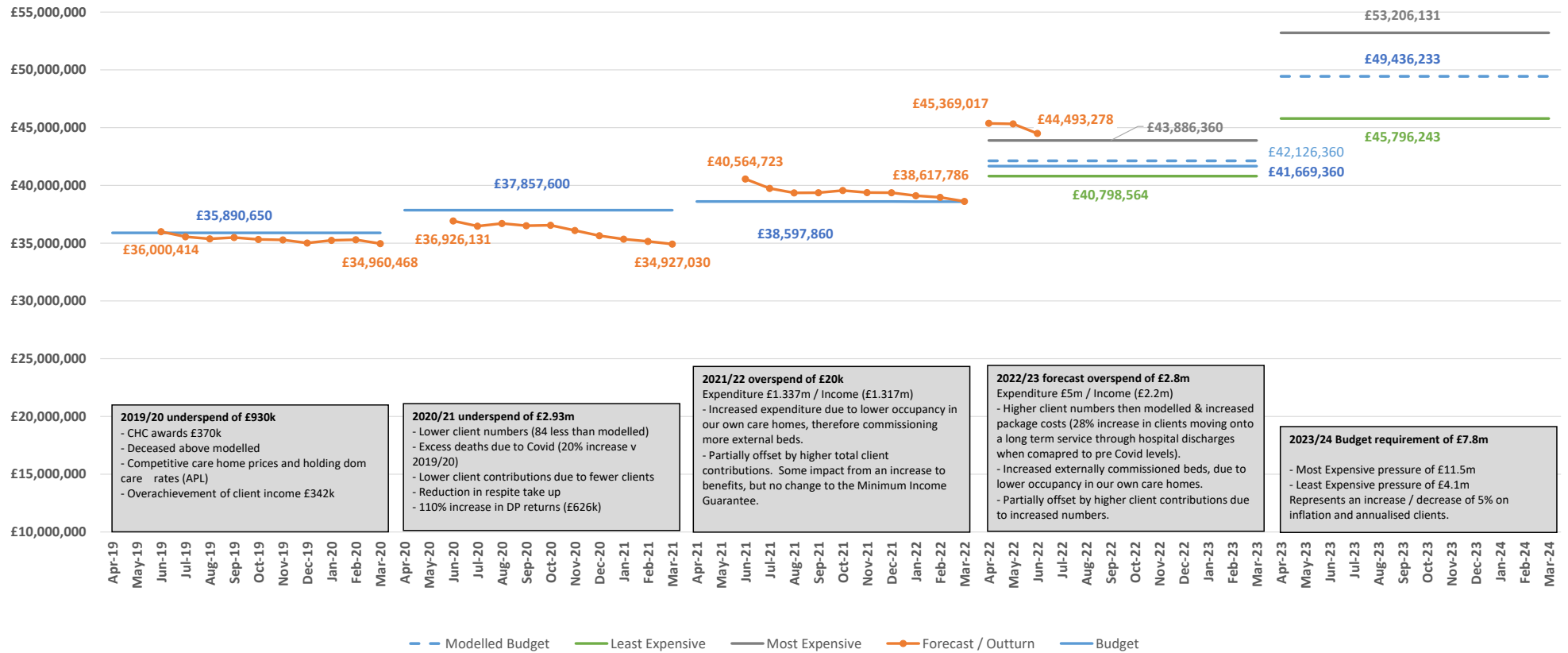
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Adult Social Care
Annualised client numbers for Long Term Services



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Adult Social Care
Net Expenditure for Long Term Services

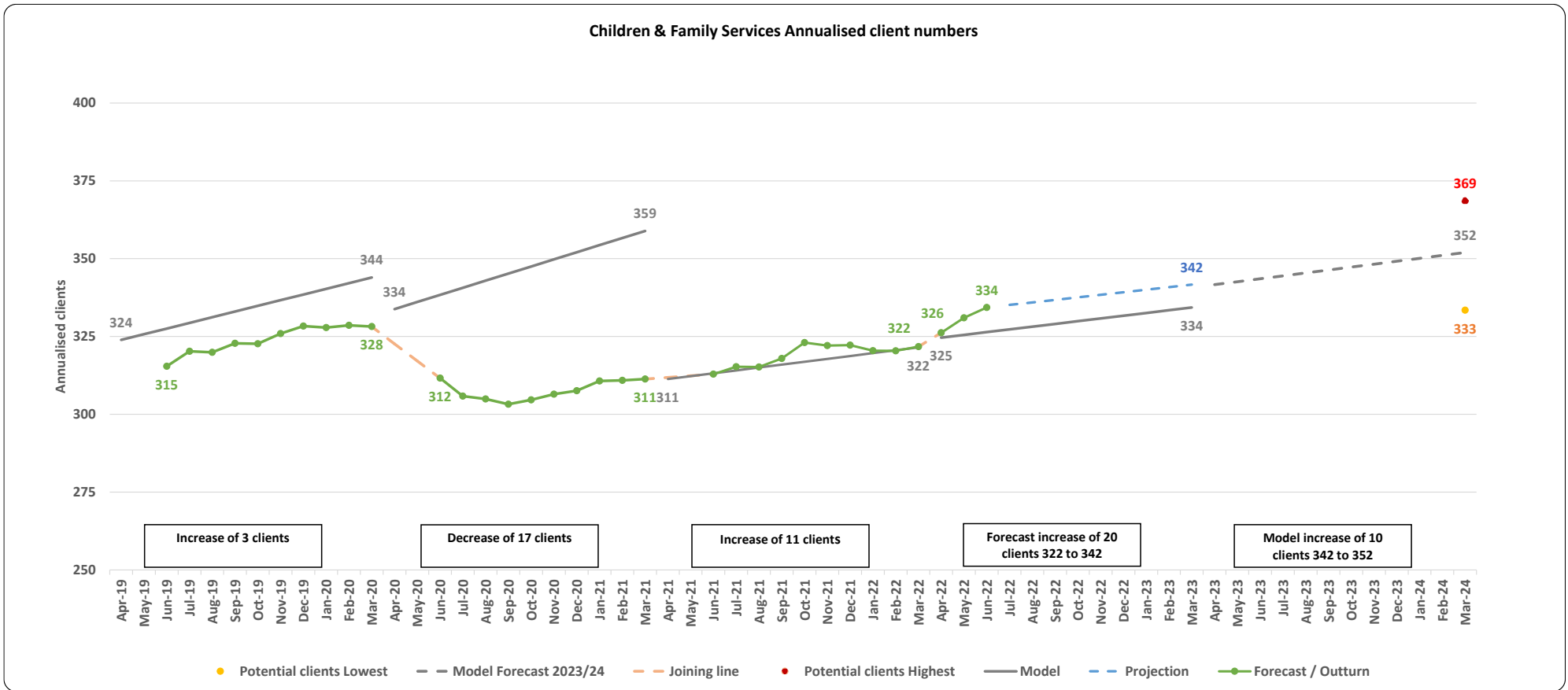


5.23 In CFS, the forecast is a £2.5m over spend. The risk provision for residential placements could be used which would reduce the over spend to £1.1m.

- There is a forecast £1.4m over spend in placements which was identified in the model during budget build and is fully provided for in reserves.
- The Family Safeguarding teams are overspending by £1.1m due to agency costs. This has been required to cover vacancies, maternity leave and additional capacity. There are 19 vacancies across the East and West Teams and six maternity leaves, with a further four social workers required for capacity.

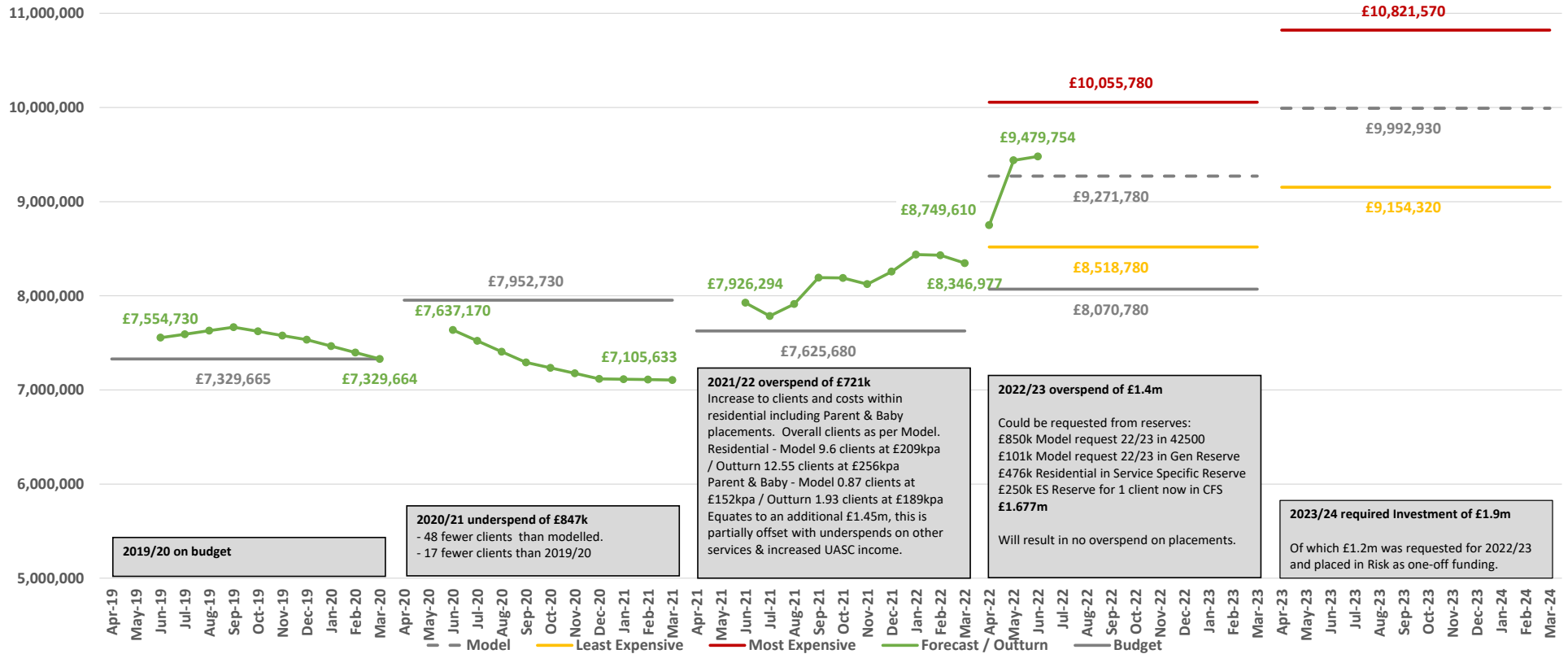
5.24 The model for placements has been refined and will be updated monthly. Client numbers and net expenditure are shown in the graphs below.

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2022/23 Revenue Financial Performance Quarter One

Children & Family Services Net Expenditure



2022/23 Revenue Financial Performance Quarter One

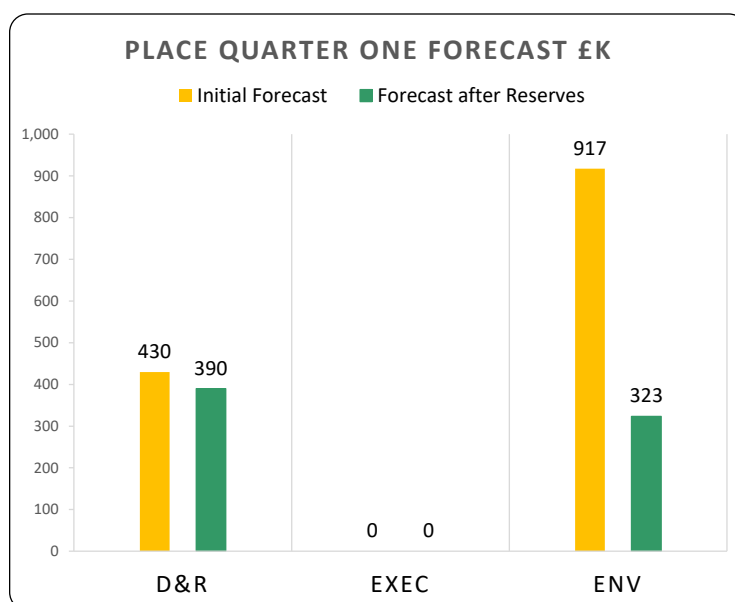
5.25 Education is reporting a £0.7m over spend. The over spend is predominantly due to a forecast pressure on Home to School Transport, where there are a higher number of eligible SEN students and increasing transport costs.

5.26 Communities and Wellbeing is reporting a £0.5m overspend due to income pressures in leisure.

5.27 The Public Health grant forecast is on line, and any variances to budget will be transferred to the Public Health Reserve at year end. There is currently an estimated £140k under spend which will transfer to the reserve. This is mainly due to staff projects being supported from COMF funding.

Place Directorate

5.28 The Place Directorate is forecasting an overspend of £1.3m against a budget of £31m. The overspend could be reduced to £0.7m by accessing reserves that were set aside during the budget build for specific pressures.



5.29 A further detailed review has been undertaken by Finance of all forecast overspends, in order to find any mitigating underspends. These total £695k.

5.30 A range of mitigation suggestions have been drawn up, some costed and some to be confirmed, and currently total £214k.

5.31 After these actions, the forecast could be reduced to £196k underspend.

5.32 In Development and Regulation, there is a £390k forecast over spend. There are agency pressures from covering sickness and vacancies and the service are struggling to recruit qualified permanent staff, however planning income is overachieving supported by these agency staff.

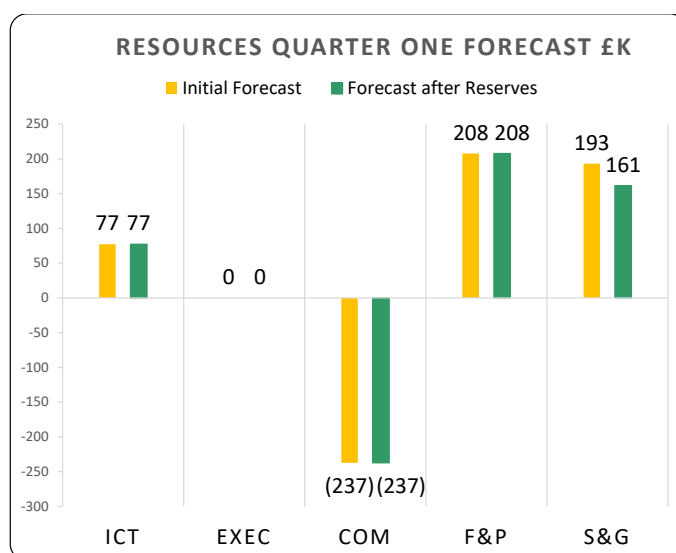
5.33 In Environment, there is a £917k forecast under spend, which could reduce to £323k by using reserves set aside as part of the budget process for pressures identified.

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- The largest area of pressure is parking income which is seeing significant reductions compared to pre-pandemic levels. There is £400k set aside in reserves for this, as it was identified as an expected pressure at the time of budget build. This leaves a further unfunded pressure of £325k.
- Other pressures include solar energy income which is not achieving the expected levels of income based on current output of the installed solar panels.
- Waste management are seeing increased levels of recycling income and reduced use of landfill leading to a favourable variance of £270k.

Resources Directorate/Chief Executive

5.34 The Directorates are forecasting an overspend of £226k against a budget of £12m, and after use of reserves of £32k, the overspend would reduce to £194k.



5.35 In Commissioning, there is a £237k forecast surplus income largely from the agency contract rebate, as a result of the increased agency usage.

5.36 In ICT the forecast over spend of £77k is from covering staff absence, income shortfall from school buy back and loss of print and reprographic income.

5.37 In Finance and Property, the £208k forecast over spend has arisen as follows:

- Temporary staff costs covering workload pressures in the Financial Reporting Team is expected to lead to an over spend of £113k. There are further agency pressures in Exchequer Services totalling £55k.
- Energy costs in corporate buildings are causing a pressure of £25k.

5.38 Strategy and Governance is forecasting a £193k overspend, which could reduce to £161k after use of reserves.

- In Legal this is due to Coroners Court increased costs £65k, legal fee income £49k and client disbursements £32k (covered by reserve).

- In Customer Services & Engagement there are pressures of £33k in digital services.
- In HR there are £14k pressures from contract increases.

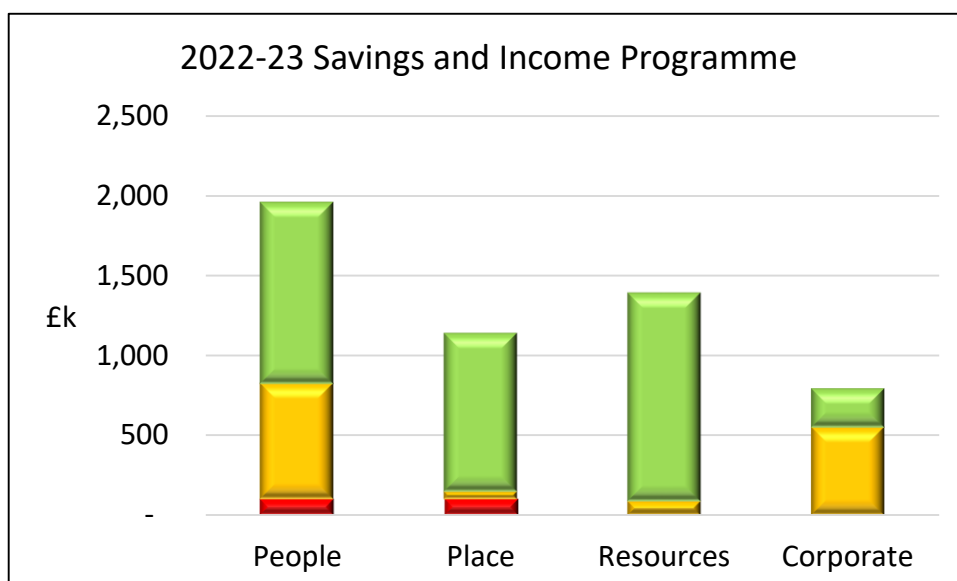
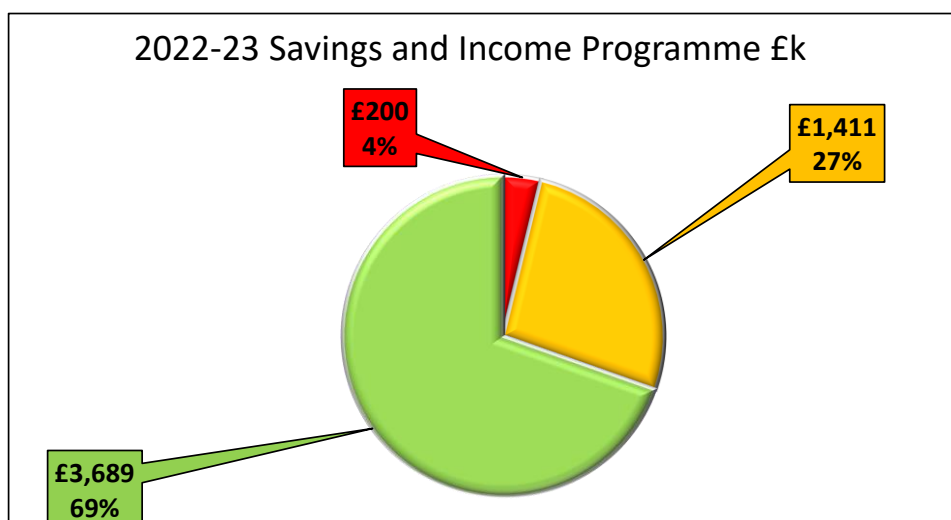
Capital Financing and Risk Management

5.39 The Capital Financing forecast is an under spend of £0.4m. Capital financing costs are lower than expected due savings on capital financing through utilisation of short term borrowing and cash flow as opposed to longer term financing. Savings have also been achieved through the prepayment of pension contributions.

5.40 There is an underspend of £130k in Risk Management after releasing a provision from reserves that is no longer required.

2022/23 Savings and income generation programme

5.41 In order to meet the funding available, the 2022/23 revenue budget was built with a £5.3m savings and income generation programme. The programme is monitored using the RAG traffic light system. The status is shown in the following charts:



5.42 Red items are as follows:

- £100k for ASC utilisation of the workforce reform grant. This is not achievable within the funding received and the conditions placed on the grants.
- £100k for Environment in delivery of solar PV projects. An investment bid has been proposed for 2023/24 to realign unachievable income.

5.43 Amber items are as follows:

- £250k from Timelord reduced mileage.
- £300k from recruitment lag for staffing investment.
- £36k for supported living in ASC due to delays in construction of a new Learning Disability service due to supply chain issues.
- £26k Resource Allocation System software which will be implemented as part of Care Director V6 upgrade.
- £175k market management in ASC as efforts to manage the market are more than offset by the national picture relating to inflationary increases.
- £52k review of care packages in ASC.
- £43k for ASC digital pathway which will be implemented with Care Director upgrade.
- £135k for Children's placements.
- £133k for Children's staffing capacity savings.
- £42k for income from Northcroft leisure expansion.
- £80k traded income in Education.
- £250k family hubs public health funding.
- £43k mental health worker public health funding.
- £35k home improvement agency income, not achievable for private adaptation work.
- £15k temporary accommodation maintenance as the cost of materials have increased.
- £32k print and postage due to increased costs of paper and lack of external income.
- £25k from Timelord2 due to energy costs.
- £32k from property disposals, still awaiting sale.

Proposals

5.44 To note the year-end forecast £4.6m over spend, after taking account of provision that was made in reserves for specific risks at the time of budget setting. Without this provision, the forecast would be an over spend of £8.1m.

5.45 To review the amendments totalling £1.5 and suggested mitigations totalling £1m which would reduce the overspend to £2.1m, and agree what actions can be implemented to reduce the overspend.

5.46 To discuss what further actions could be taken to restrict expenditure.

6 Other options considered

6.1 None.

7 Conclusion

- 7.1 The 2022/23 financial year is presenting financial challenges for the Council due to inflation and demand. Provision that was set aside in reserves will be required to reduce the overspend by £3.5m, and a range of other mitigations are being considered to bring the overspend down further.
- 7.2 The £5.3m savings and income generation programme is forecast to be 69% achieved and will be reported on each quarter.

8 Appendices

- 8.1 Appendix A – Quarter One position
- 8.2 Appendix B – Budget changes

Subject to Call-In:

Yes: No:

- The item is due to be referred to Council for final approval
- Delays in implementation could have serious financial implications for the Council
- Delays in implementation could compromise the Council's position
- Considered or reviewed by Overview and Scrutiny Management Committee or associated Task Groups within preceding six months
- Item is Urgent Key Decision
- Report is to note only

Officer details:

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Appendix A – Quarter One position

	Budget				Forecasted Performance						
	Original Budget 2022/23 £	Changes in year 2022/23 £	Funding Released from Reserves 2022/23 £	Revised Budget 2022/23 £	Expenditure			Income			Net
					Annual Expenditure Budget for 2022/23 £	Annual Expenditure Forecast for 2022/23 £	Expenditure Variance for 2022/23 £	Annual Income Budget for 2022/23 £	Annual Income Forecast for 2022/23 £	Income Variance for 2022/23 £	Net Variance £
Adult Social Care	55,119,550	0	0	55,119,550	74,647,930	81,715,350	7,067,420	-19,528,380	-22,422,700	-2,894,320	4,173,100
Children & Family Services	17,972,860	161,000	0	18,133,860	19,971,080	23,158,190	3,187,110	-1,837,220	-2,557,930	-720,710	2,466,400
Executive Director - People	330,710	0	0	330,710	330,710	323,510	-7,200	0	0	0	-7,200
Education (DSG Funded)	-444,000	0	0	-444,000	117,426,970	117,414,490	-12,480	-117,870,970	-117,858,490	12,480	0
Education	9,891,580	-161,000	26,890	9,757,470	13,328,400	14,938,370	1,609,970	-3,570,930	-4,474,180	-903,250	706,720
Public Health & Wellbeing	-80,000	0	365,660	285,660	6,488,450	6,349,290	-139,160	-6,202,790	-6,063,630	139,160	0
Communities & Wellbeing	2,427,920	38,380	15,000	2,481,300	3,909,360	4,043,330	133,970	-1,428,060	-1,062,030	366,030	500,000
People	85,218,620	38,380	407,550	85,664,550	236,102,900	247,942,530	11,839,630	-150,438,350	-154,438,960	-4,000,610	7,839,020
Development & Regulation	6,584,490	0	79,920	6,664,410	12,728,090	17,472,998	4,744,908	-6,063,680	-10,378,720	-4,315,040	429,868
Executive Director – Place	214,610	0	0	214,610	214,610	214,610	0	0	0	0	0
Environment	24,207,560	0	58,630	24,266,190	35,760,840	36,172,410	411,570	-11,494,650	-10,989,020	505,630	917,200
Place	31,006,660	0	138,550	31,145,210	48,703,540	53,860,018	5,156,478	-17,558,330	-21,367,740	-3,809,410	1,347,068
ICT	2,222,590	0	0	2,222,590	3,096,190	3,069,150	-27,040	-873,600	-769,390	104,210	77,170
Executive Director - Resources	313,430	0	0	313,430	313,430	329,450	16,020	0	-16,020	-16,020	0
Commissioning & Procurement	744,880	34,250	11,870	791,000	10,352,740	10,372,740	20,000	-9,561,740	-9,818,980	-257,240	-237,240
Finance & Property	1,340,410	-34,250	7,700	1,313,860	32,857,380	40,158,260	7,300,880	-31,543,520	-38,636,720	-7,093,200	207,680
Strategy & Governance	7,000,150	-38,380	28,520	6,990,290	8,072,250	8,180,430	108,180	-1,081,960	-997,060	84,900	193,080
Resources	11,621,460	-38,380	48,090	11,631,170	54,691,990	62,110,030	7,418,040	-43,060,820	-50,238,170	-7,177,350	240,690
Chief Executive	533,970	0	0	533,970	533,970	518,970	-15,000	0	0	0	-15,000
Chief Executive	533,970	0	0	533,970	533,970	518,970	-15,000	0	0	0	-15,000
Capital Financing & Management	14,610,470	0	0	14,610,470	14,730,470	14,633,500	-96,970	-120,000	-443,590	-323,590	-420,560
Risk Management	850,000	0	0	850,000	850,000	0	-850,000	0	0	0	-850,000
Capital Financing and Management	15,460,470	0	0	15,460,470	15,580,470	14,633,500	-946,970	-120,000	-443,590	-323,590	-1,270,560
Total	143,841,180	0	594,190	144,435,370	355,612,870	379,065,048	23,452,178	-211,177,500	-226,488,460	-15,310,960	8,141,218

Appendix B – Budget Changes

Service	Original Net Budget £000	Approved Budget B/F from 2021-22 £000	Budget changes not requiring approval £000	FAGG approved release from reserves £000	Approved by S151 & Portfolio Holder £000	Approved by Executive £000	Budget C/F to 2023-24 £000	Final Net Budget £000
Adult Social Care	55,120							55,120
Children and Family Services	17,973		161					18,134
Executive Director	331							331
Education DSG funded	(444)							(444)
Education	9,892		(161)	27				9,757
Public Health & Wellbeing	(80)			366				286
Communities & Wellbeing	2,428		38	15				2,481
People	85,219	0	38	408	0	0	0	85,665
Development & Regulation	6,584			80				6,664
Executive Director	215							215
Environment	24,208			59				24,266
Place	31,007	0	0	139	0	0	0	31,145
ICT	2,223							2,223
Executive Director	313							313
Commissioning & Procurement	745		34	12				791
Finance & Property	1,340		(34)	8				1,314
Strategy & Governance	7,000		(38)	29				6,990
Resources	11,621	0	(38)	48	0	0	0	11,631
Chief Executive	534							534
Capital Financing & Risk	15,460							15,460
Total	143,841	0	0	594	0	0	0	144,435