
2020/21 Revenue Financial Performance Quarter Two

Committee considering report:	Executive
Date of Committee:	17 December 2020
Portfolio Member:	Councillor Ross Mackinnon
Date Portfolio Member agreed report:	26 November 2020
Report Author:	Melanie Ellis
Forward Plan Ref:	EX3908

1 Purpose of the Report

- 1.1 To report on the in-year financial performance of the Council's revenue budgets.

2 Recommendation

- 1.1 To note the Quarter Two forecast of £1.5m under spend.

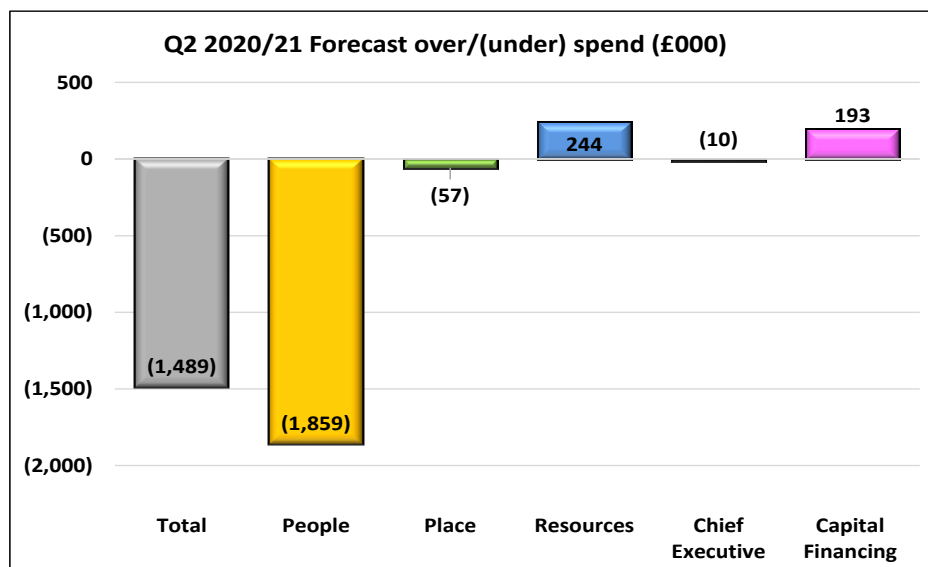
3 Implications and Impact Assessment

Implication	Commentary
Financial:	The Quarter Two forecast is an under spend of £1.5m. Any under spend at year end will be added to the Council's reserves. Any under spend arising from the Covid grant funding will be set off against the Collection Fund deficit.
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 2021/22.
Property:	Impact on income due to an unlet commercial 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:	Budget holders, Heads of Service and Directors.			

4 Executive Summary

- 4.1 The Quarter Two forecast is an under spend of £1.5m, which is 1.1% of the Council's 2020/21 net revenue budget of £131m. The two main services contributing to this are Adult Social Care (ASC) and Children & Family Services (CFS).



- 4.2 The People Directorate is forecasting an under spend of £1.86m, with the principle under spends arising from ASC £1m, CFS £639k and Education £197k.

In ASC, long term services (LTS) are forecast to be £1.4m under spent. ASC has seen a high number of deaths in the first six months of 2019/20. We recorded the deaths of 295 people who were in receipt of services commissioned by ASC. This compares with 199 deaths in the same period during 2018/19. This is an additional 96 deaths in the first half of the year. Deaths have been seen both in care homes and in community settings. The increased number of deaths will have been largely driven, but not solely, due to Covid-19 and may have been a combination of both direct and indirect impacts. Covid-19 will also have had further impacts, such as on the circumstances, behaviours and choices of service users and their families.

There are 78 clients in step down placements and the forecast assumes that half of them will require a LTS. The service has taken action to suppress demand including use of technology enabled care, reinforcing the 3 conversations model, maximising external funding streams and ensuring supply and demand are better aligned. Short term services (STS) are largely in line with budget. There is an income pressure of £387k in the four council care homes due to falling occupancy. A number of assumptions have been made regarding the impact of Covid-19 on budgets and these are detailed in the report.

- In CFS, the forecast under spend of £639k is largely in placements, where since the end of the financial year 2019/20, there has been a decrease in the number of clients. Decreases have mainly been in Unaccompanied Asylum Seeking Children (UASC) and In-house fostering. The Quarter Two forecast allows for an increase to client numbers during the financial year, as there is evidence among neighbouring

authorities of a noticeable increase in children entering care as a result of Covid-19 pressures on households and UASC presentation in the UK has not declined overall. Client numbers have been increasing over the last three years, but 2020/21 has seen a significant reduction to date. This is being taken into account for 2021/22.

- 4.3 The Place Directorate is forecasting an under spend of £57k. The main variances are:
- In Public Protection & Culture, a forecast over spend of £61k arising from income pressures in Shaw House, building control and libraries.
 - In Transport & Countryside, a forecast under spend of £104k mainly from increased energy from waste and garden waste subscriptions are anticipated to exceed target.
- 4.4 The Resources Directorate has a £244k forecast over spend. The main areas are under achievement of income in Finance and Property from commercial property, and in Strategy and Governance from land charges, graphics and digital transformation.
- 4.5 The Capital Financing Quarter Two forecast position is a £193k over spend. £100k relates to a corporate commercialisation target and £93k to under recovery of write back targets. Neither are achievable and will be reviewed as part of the 2021/22 budget build.
- 4.6 The 2020/21 savings and income generation programme of £3.2m, is 88% Green, 8% Amber and 4% Red.

Covid-19 impact on the 2020/21 budget

- 4.7 There continues to be significant impact on the 2020/21 budget due to Covid-19. To date, the Council has been awarded four tranches of un-ringfenced emergency expenditure grant from Central Government to mitigate the impact of Covid-19 totalling £9.56m. There will be emergency grant for lost income, with an estimated total of £2.08m. In addition, there have been a number of specific grants received.
- 4.8 The latest assessment is that the funding provided by Government and the income scheme below are sufficient for the 2020/21 Financial Year based on current estimates. Clearly, these can fluctuate, and will in light of further impacts from the Covid-19 outbreak. The Council also has general reserves to support further impacts and these are above the minimum level set by the s151 officer.
- 4.9 The COVID emergency grants will fund service Covid related expenditure, lost income and unmet savings. These are being estimated, recorded and reported to GOLD. The latest forecast through to March 2021 is that these pressures amount to £9.94m for 2020/21 which the emergency expenditure and income grant will offset. The assumptions in budget monitoring is that there will be enough grant to cover all expenditure losses but that income may not be fully compensated. The longer term position will require further analysis and announcements from Central Government on the funding position for Local Government, before the impact on 2021/22 and beyond is known.
- 4.10 The Council has now submitted seven forecasts to Central Government on the Covid-19 financial impact and claimed against the income guarantee scheme for April to July.

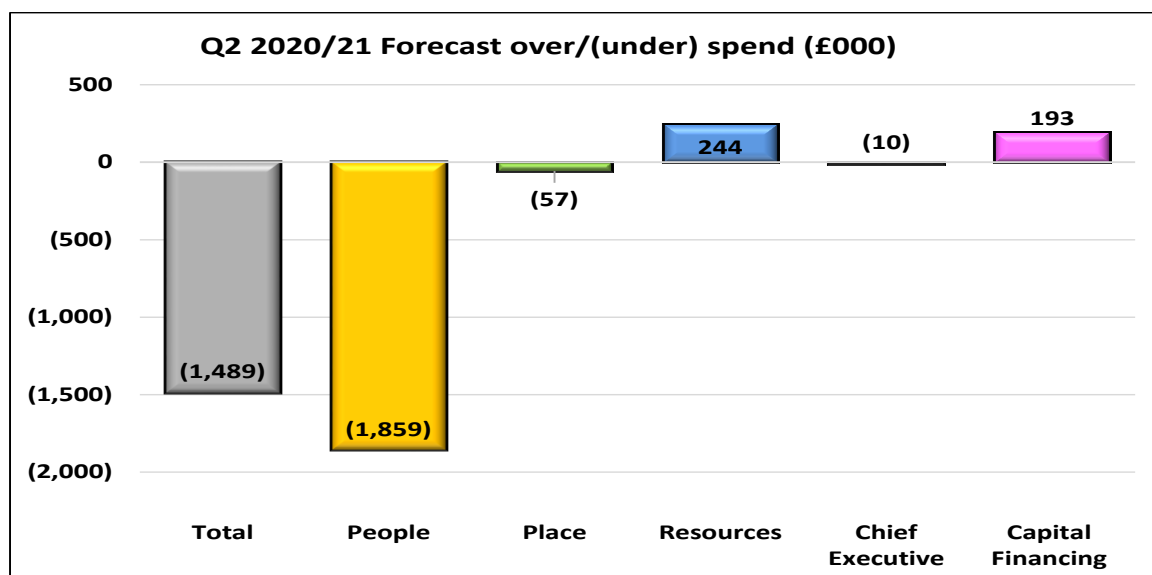
Conclusion

4.11 The Council is forecasting an under spend of £1.5m, which is a positive reflection on the management of adult and children social care. The £3.2m savings and income generation programme is forecasting 88% achieved at Quarter Two. The Covid-19 grant funding received from Government to date, and the Council's level of general fund reserves mean that the Council is well placed to focus its efforts on response and recovery from the Covid-19 into next financial year. Any Covid-19 grant under spend will be used to offset Collection Fund deficit.

5 Supporting Information

Introduction

5.1 The Quarter Two overall forecast is an under spend of £1.5m. This is 1.1% of the Council's 2020/21 net revenue budget of £131m.



5.2 The Directorate forecasts are shown in the chart below, showing the forecast under spend increasing by £0.9m since last quarter.

Directorate Summary	Current Net Budget £000	Net Forecast £000	Forecast (under)/over spend				Change to Service Forecast from Last Quarter £000	Current Quarter % over / (under) spend %
			Quarter One	Quarter Two	Quarter Three	Quarter Four		
			Service Forecast £000	Service Forecast £000	Service Forecast £000	Service Over/ (under) £000		
People	76,317	75,507	(810)	(1,859)	0	0	(1,049)	(2.4)%
Place	31,143	31,086	(101)	(57)	0	0	44	(0.2)%
Resources	11,679	11,923	230	244	0	0	14	2.1%
Chief Executive	759	749	(10)	(10)	0	0	0	(1.3)%
Capital Financing	11,197	11,297	100	193	0	0	93	1.7%
Total	131,095	130,562	(590)	(1,489)	0	0	(898)	(1.1)%

5.3 The Service forecasts are shown in the following chart:

	Current Net Budget	Net Forecast	Forecast over/ (under) spend				Change to Service Forecast from Last Quarter
			Quarter One	Quarter Two	Quarter Three	Quarter Four	
			Service Forecast	Service Forecast	Service Forecast	Over/ (under) spend	
	£000	£000	£000	£000	£000	£000	£000
Adult Social Care	50,508	49,920	(588)	(1,026)	0	0	(438)
Children & Family Services	17,167	16,920	(247)	(639)	0	0	(392)
Executive Director	336	340	3	4	0	0	1
Education DSG funded	(444)	(444)	0	0	0	0	0
Education	8,830	8,851	22	(197)	0	0	(219)
Public Health & Wellbeing	(80)	(80)	0	0	0	0	0
People	76,317	75,507	(810)	(1,859)	0	0	(1,049)
Executive Director	197	197	0	0	0	0	0
Development & Planning	3,180	3,166	(76)	(14)	0	0	62
Public Protection & Culture	3,895	3,956	75	61	0	0	(14)
Transport & Countryside	23,871	23,767	(99)	(104)	0	0	(5)
Place	31,143	31,086	(101)	(57)	0	0	44
Executive Director	195	215	0	20	0	0	20
Commissioning	799	761	(58)	(38)	0	0	20
Customer Services & ICT	2,983	3,043	59	60	0	0	1
Finance & Property	2,674	2,812	123	138	0	0	15
Human Resources	1,714	1,691	(10)	(23)	0	0	(13)
Legal and Strategic Support	3,314	3,401	115	87	0	0	(28)
Resources	11,679	11,923	230	244	0	0	14
Chief Executive	759	749	(10)	(10)	0	0	0
Capital Financing	11,197	11,297	100	193	0	0	93
Capital Financing	11,197	11,297	100	193	0	0	93
Total	131,095	130,562	(590)	(1,489)	0	0	(898)

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

People Directorate

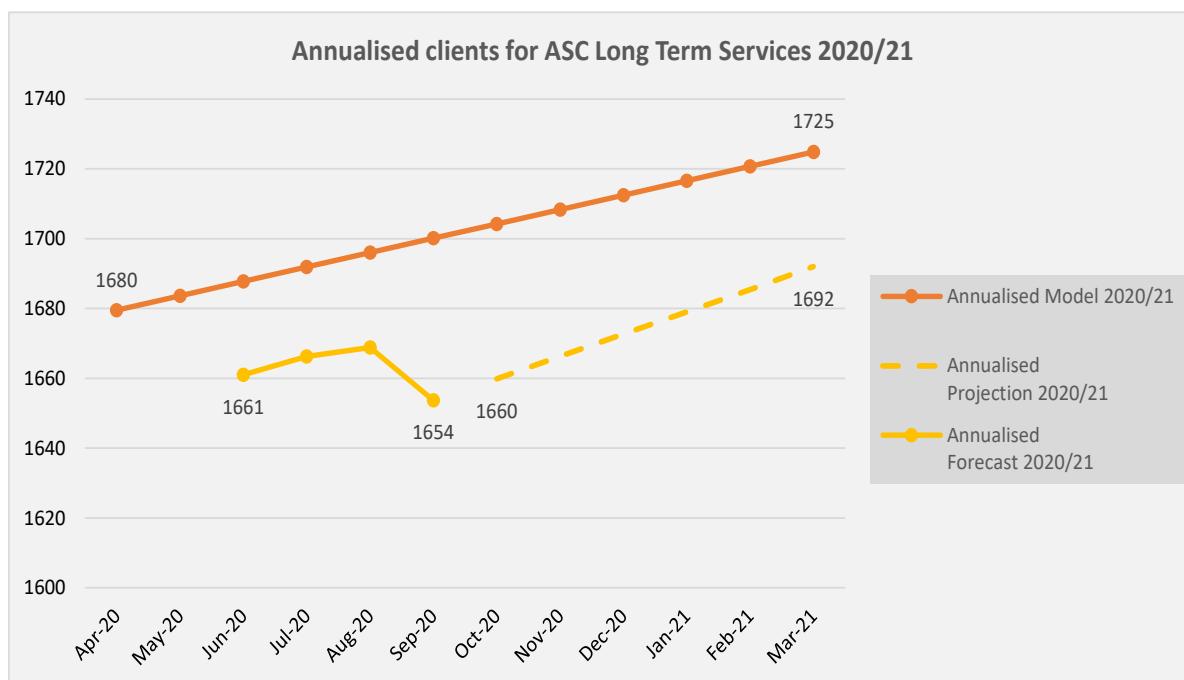
5.4 The Directorate is forecasting an under spend of £1.86m, against a budget of £76m. This is an increase of £1m from last quarter. At Quarter One, there was no funding agreement in place beyond September for hospital discharge patients, so increased costs were forecast from October. Funding extensions have since been announced. Client numbers have also remained lower than budget.

- In ASC, the forecast under spend of £1m, has increased by £0.4m since last quarter.

Long term services (LTS) are forecast to be £1.4m under spent. ASC has seen a high number of deaths in the first six months of 2019/20. The deaths of 295 people were recorded who were in receipt of services commissioned by ASC. This compares with 199 deaths in the same period during 2018/19. This is an additional 96 deaths in the first half of the year. Deaths have been seen in both care homes and in community settings. Of the 96 additional deaths, 58 were in receipt of a Long-term Service and 38 were in receipts of a Short-term Service.

The increased number of deaths will have been largely driven, but not solely, due to Covid-19 and may have been a combination of both direct and indirect impacts. Covid-19 will also have had further impacts, such as on the circumstances, behaviours and choices of service users and their families.

There are 78 clients in step down placements and the forecast assumes that half of them will require a LTS. The service has taken action to suppress demand including use of technology enabled care wherever possible, reinforcing the 3 conversations model, maximising external funding streams and ensuring supply and demand are better aligned.



Assumptions have been made regarding the impact of Covid-19 on budgets. It is assumed that the second wave of Covid will not have the same impact as the first wave, as a result of the additional measures put in place such as testing, infection control and heightened awareness. It is assumed that services that were previously unavailable will be operational for the second half of the financial year. WBC care homes are anticipating being back to their modelled occupancy rates by December, reducing the number of beds purchased on the open market.

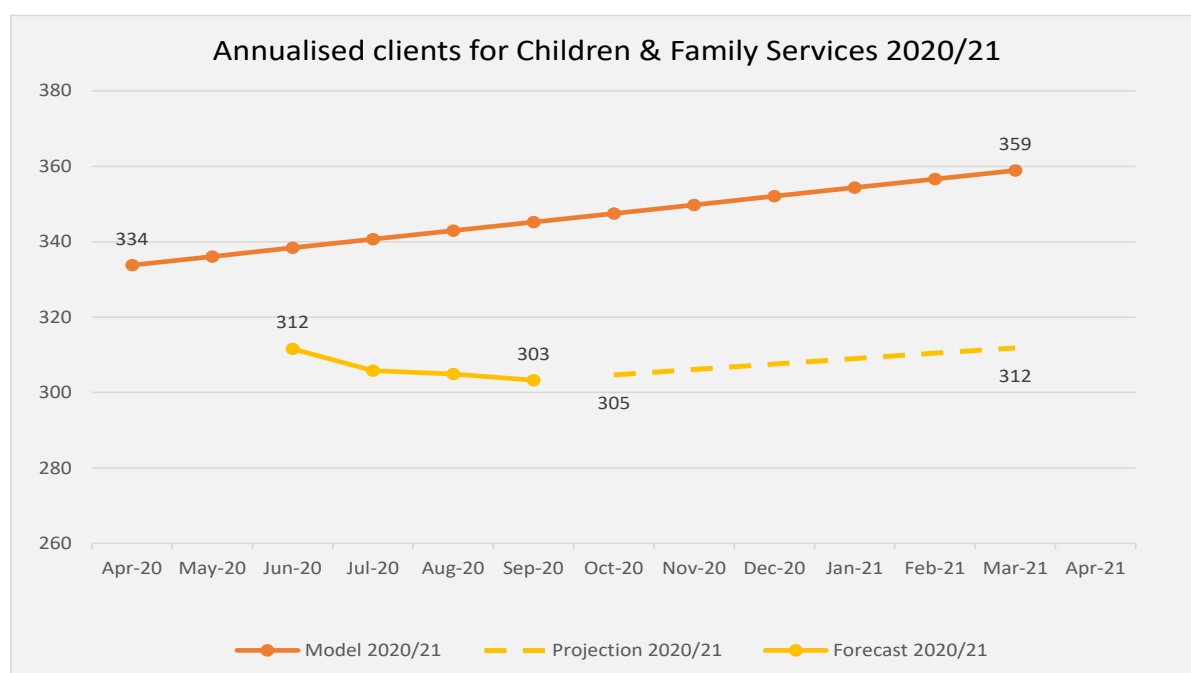
Short term services (STS) are largely in line with budget. Within this area there is a forecast under spend in Maximising Independence budgets, due to costs being covered by Health Covid-19 funding for the first six months of 2020/21. However, an increase to costs in this area has been assumed for the remainder of the year. Other STS are over spending, after accounting for health and grant funding. This is due to the number of people in step down placements who are forecast to require additional costs for short term services before they are moved onto a long term service. Two college placements have been extended due to Covid-19, leading to increased short term costs.

In Provider Services, there is an income pressure of £387k in the four council care homes due to falling occupancy. Options are being explored to address both these concerns.

- In CFS, the forecast under spend of £639k is largely in placements, where since the end of the financial year 2019/20, there has been a decrease in the number of clients. Decreases have mainly been in Unaccompanied Asylum Seeking Children (UASC) and In-house fostering. West Berkshire typically experience UASC presentations via freight transport, which is noticeably less during the Covid-19 period. With regards to other services, there has been a conscious effort by the service to provide effective support and earlier help to prevent entry to care.

Client numbers have also decreased in adoption placements and residence orders, but have increased in residential, care leavers, kinship, independent fostering agencies and special guardianship.

2020/21 has seen a significant overall reduction to date and this is being taken into account for 2021/22. In Quarter Two, the number of clients has continued to decrease but the ongoing forecast allows for an increase to client numbers during the remainder of the financial year, as there is evidence among neighbouring authorities of a noticeable increase in children entering care as a result of Covid-19 pressures on households and UASC presentation in the UK has not declined overall.



- Education is forecasting an under spend of £197k, compared to a £22k over spend forecast last quarter. Home to School Transport has a forecast under spend of £98k, partly due to previously suspended services and partly due to routes being retendered and renegotiated. External funding of £50k has been received towards the Mental Health School team project and LAC Mental Health project and trading income is over achieving by £40k. Other small under spends make up the balance.
- Education DSG is reported on line for the Council as any over or under spends are ring-fenced within the grant. However, in 2020/21 funding is £2m lower than

expenditure requirements and there is a £200k over spend forecast leading to a £2.2m in-year shortfall. This is in addition to the £1.7m brought forward deficit, taking the total forecast DSG deficit at year end to £3.9m. The pressures are mostly in High Needs but also in Early Years.

The Department for Education recognises the position that many authorities are in, and are expecting to work with authorities during 2020 to 2022 to agree a plan of action to recover the deficits.

- The Public Health grant budget is on line, however the longer term implications of Covid-19 are not yet known. Any pressures in this area are dependent on increases to the grant and what additional commitments are placed on Public Health.

Place Directorate

5.5 The Place Directorate is forecasting an under spend of £57k against a budget of £31m. The under spend has reduced by £44k since last quarter.

- In Development and Planning, the forecast under spend of £14k, has reduced from £76k last quarter. There are under spends from vacant posts and additional income from temporary accommodation rental. Development Control is still forecasting an under achievement of income, and since last quarter CIL income is also forecast to be lower than expected.
- In Public Protection & Culture, there is a forecast over spend of £61k, a minor change from last quarter. There are income pressures in Shaw House, building control and libraries and all these areas are being reviewed for 2021/22 implications.
- In Transport & Countryside, there is a forecast under spend of £104k, a slight overall increase from last quarter. Forecast savings in the waste service have increased from £100k to £250k this quarter due to increased use of energy from waste and higher than forecast garden waste subscriptions, as more data is now available on these areas. There is a £66k saving in traffic management from reduced costs and increased income. There is a shortfall of £100k in parking income mainly due to the closure of Market Street car park. Covid-19 related loss of income is expected to be grant funded. The grounds maintenance budget is over spent by £44k due to work to address Ash Die Back disease. A savings target of £68k from the implementation of solar panels on Council buildings will not be achieved this year due to delays.

Resources Directorate

5.6 The Directorate has a £244k forecast over spend against a budget of £12m. This is a similar position to last quarter. The main variances are:

- In Finance and Property, there is an overall over spend of £138k largely due to an income shortfall from a vacant commercial property,
- Strategy and Governance is forecasting an over spend of £87k from unachievable income in legal, graphics and digital transformation,
- Other services are forecasting minor over and under spends.

Chief Executive

- 5.7 An under spend of £10k is being forecast in the contingency budget, unchanged from last quarter.

Capital Financing

- 5.8 The Capital Financing Quarter Two forecast position is a £193k over spend against a £111m budget. This is an increase of £93k from last quarter. The overspend consists of
- a £100k corporate commercialisation target that is not achievable and will be removed as part of the 2021/22 budget build,
 - a £93k under recovery of write back targets, partly attributable to Covid economic conditions and partly related to new payment arrangements. This target will be reviewed as part of budget build.

Covid-19 impact on the 2020/21 budget

- 5.9 There continues to be a significant impact on the 2020/21 budget due to Covid-19. To date, the Council has been awarded four tranches of un-ringfenced emergency expenditure grant from Central Government to mitigate the impact of Covid-19 totalling £9.56m. There will be emergency grant for lost income, with an estimated total of £2.08m. In addition, there have been a number of specific grants received. All grants are summarised in the table below; in excess of the below the Council has also distributed £37.8m of business rates relief bringing the total of Government funding for Covid-19 to the Council of £91.2m.

Covid grant funding	Q1 2020/21	Q2 2020/21	Q3 est 2020/21	Q4 est 2020/21	2020/21 Total
	£k	£k	£k	£k	£k
Non-ringfenced emergency expenditure grant	7.56	1.04	0.96	-	9.56
Income compensation scheme for lost sales, fees & charges	-	1.27	0.48	0.34	2.08
Business grants and discretionary grants distributed April -August	29.31	0.17	-	-	29.48
Council Tax Hardship Fund	0.55	-	-	-	0.55
Business grants and discretionary grants distributed November onwards	-	-	5.37	-	5.37
Bus services support grant	0.11	-	-	-	0.11
Reopening High streets safely fund	0.14	-	-	-	0.14
Home to school transport	-	0.13	-	-	0.13
Emergency active travel fund	-	0.12	0.50	-	0.62
Infection control fund	0.70	0.70	1.41	-	2.81
Support to Clinically Extremely Vulnerable individuals fund	-	-	0.06	-	0.06
Test and trace service support grant	0.54	-	-	-	0.54
Test and trace support payment scheme	-	-	0.11	-	0.11
Contain outbreak mgt fund	-	-	1.27	-	1.27
Emergency assistance grant for food and essential supplies	-	0.10	-	-	0.10
Winter grant scheme	-	-	0.28	-	0.28
Additional support for rough sleepers	-	-	0.18	-	0.18
Wellbeing for Education return grant	-	0.03	-	-	0.03
Surge funding compliance and enforcement	-	-	0.06	-	0.06
TOTAL GRANT FUNDING	38.91	3.56	10.68	0.34	53.49

5.10 The COVID emergency grants will fund service Covid related expenditure, lost income and unmet savings. These are being estimated, recorded and reported to GOLD. The latest forecast through to March 2021 is that these pressures amount to £9.94m for 2020/21 which the emergency expenditure and income grant will offset.

Emergency grant funding		Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	2020/21 Total
		£m	£m	£m	£m	£m
Covid emergency expenditure grant		7.56	1.04	0.96	-	9.56
Covid emergency income grant		-	1.27	0.48	0.34	2.08
TOTAL EMERGENCY GRANT		7.56	2.30	1.45	0.34	11.65
Expenditure		1.59	1.57	1.52	1.10	5.78
Income losses		1.72	1.19	0.81	0.44	4.16
TOTAL FUNDING REQUIRED		3.32	2.76	2.32	1.54	9.94
NET SURPLUS						1.71

5.11 Surplus funds that are non-ringfenced will be held against collection fund deficits and future covid costs in 2021/22.

5.12 Funds will be transferred to services on a quarterly basis. The assumptions in budget monitoring is that there will be enough grant to cover all expenditure losses and most income losses. The longer term position will require further analysis and announcements from Central Government on the funding position for Local Government, before the impact on 2021/22 and beyond is known.

5.13 All other grants are being spent in line with their specific conditions.

5.14 The funding received from Government to date, and the Council's level of general fund reserves mean that the Council is well placed to focus its efforts on response and recovery from the Covid-19 in the current financial year.

5.15 The table below sets out some of the key items raised during Covid-19 and the response provided through the Council.

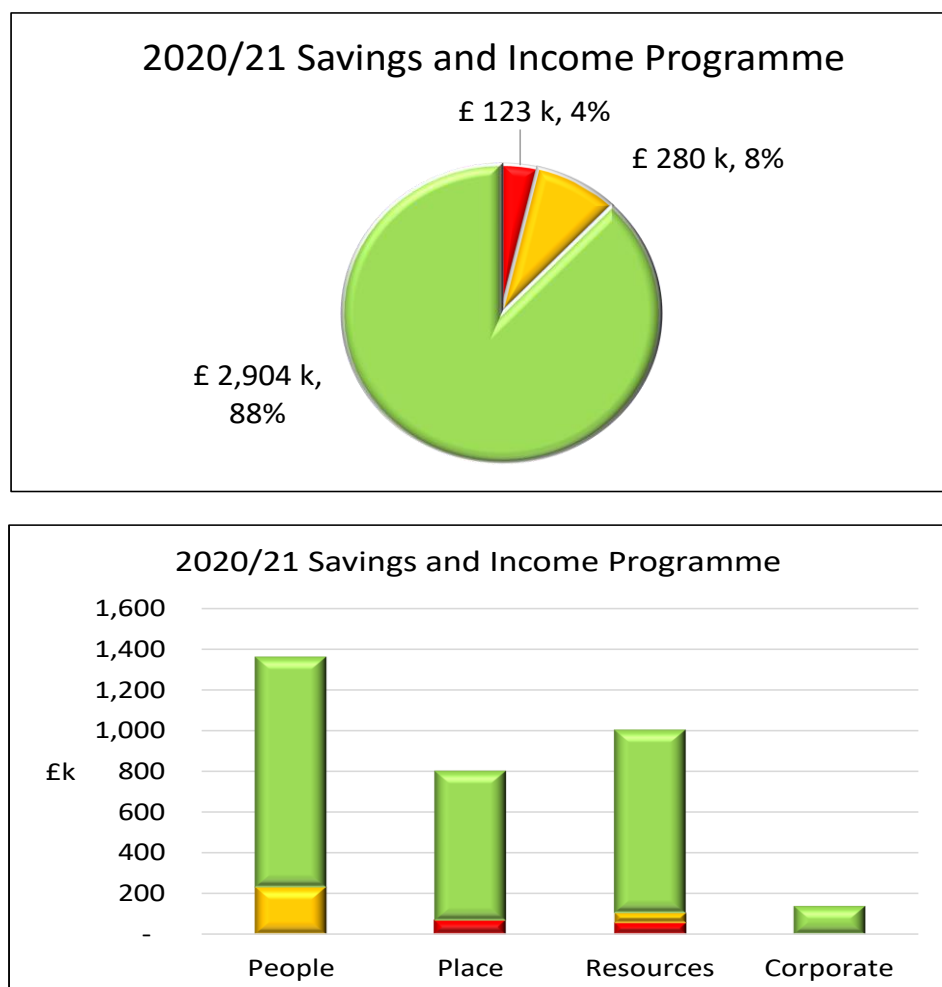
Item	Response
<p>Additional expenditure pressures – especially:</p> <ul style="list-style-type: none"> - Adult Social Care - Leisure services - Community Hub - Housing 	<p>Government have provided non ring-fenced funding of £9.6m to support the Council in its response to Covid-19. This figure has been received in four separate tranches and the Council monitors this on a weekly basis.</p> <p>The latest assessment is that the funding provided by Government and the income scheme below are sufficient for the 2020-21 Financial Year based on current estimates. Clearly, these can fluctuate, and will in light of further impacts from the Covid-19 outbreak. The Council also has general reserves to support further impacts and these are above the minimum level set by the s151 officer.</p>

Item	Response
<p>Income pressures, the most significant being:</p> <ul style="list-style-type: none"> - Car parking income - Adult Social Care - Other Sales, fees and charges 	<p>Government have provided an income share scheme.</p> <ul style="list-style-type: none"> - The Council funds the first 5% of losses - The Council shares 25% and Government 75% of all further losses.
Cashflow risks	Government provided up front funding of, for example, business grants and paused the payment required for business rates
Specific grants provided by Government for key areas of activity, as shown above	These funds are being applied to support service specific pressures and/or to provide services through the grant.
Losses on Council Tax and Business Rates	<p>The Council Tax collection rate has held up well to date; collection is marginally down, but the Council did offer the ability to amend the two months of non Council Tax payment to early in the financial year.</p> <p>The Council made a quick early decision in March to suppress business rates recovery and the initial direct debit to support businesses. The Government have also provided a significant amount of business rates reliefs.</p> <p>The Government have announced that the collection fund deficit can be spread across a three year period rather than one year. This option will be considered as part of the budget setting process for the March Council.</p>
Impact on 2021-22 budget setting	<p>The long term flow of changed costs and lost income is difficult to estimate in detail. However, the budget for the year ahead is being prepared with adjustments for Covid-19.</p> <p>The Government has also paused the roll out of the fair funding review and further retention of business rates which reduces by just over £1m the savings requirement for 2021-22 on the assumption that all changes are paused, including the rest of business rates baselines.</p>

5.16 The longer term position will require further analysis and announcements from Central Government on the funding position for Local Government, before the impact on 2021/22 and beyond is known. The Government have announced a pause to the fair funding review for 2021/22 and so the Council is planning for a similar financial settlement for 2021/22 as it received in 2020/21.

2020/21 Savings and income generation programme

5.17 In order to meet the funding available, the 2020/21 revenue budget was built with a £3.2m savings and income generation programme. The programme is monitored using the RAG traffic light system. The status of the programme is shown in the following charts:



5.18 Unachieved red savings are as follows:

- £68k in Planning & Public Protection from phase 2 solar panels on Council buildings. This work has been delayed but is expected to be achieved in 2021/22.
- £55k in Strategy & Governance: £45k from income generation in legal will not be achieved due to Covid-19 and £10k from training income.

5.19 Amber savings are as follows:

- £80k in ASC. This represents 13% of a range of savings that are otherwise met. Work is ongoing to achieve the remainder of the savings but has been slowed due to Covid-19.
- £100k in CFS. This saving was expected to be achieved as a result of increased income. In May 2019 the Home Office announced an increase in the daily sum that can be claimed per asylum seeker child in local authority care. We calculated that

£100k could be released from the existing UASC budget because of this additional income. This has not been possible due to the decrease in UASC cases.

- £50k in Education as Covid-19 has led to delays in health funding assessments for disabled children.
- £40k in Finance & Property. Implementation of the VAT reclaim on mileage project has become a lower priority as mileage claims are greatly reduced.
- £10k in HR relating to an efficiency target yet to be achieved.

Proposals

5.20 To note the Quarter Two forecast.

6 Other options considered

6.1 None.

7 Conclusion

7.1 The Council is forecasting an under spend of £1.5m, which is a positive reflection on the management of adult and children social care. The £3.2m savings and income generation programme is forecasting 88% achieved at Quarter Two. The Covid-19 grant funding received from Government to date, and the Council's level of general fund reserves mean that the Council is well placed to focus its efforts on response and recovery from the Covid-19 into next financial year. Any Covid-19 grant under spend will be used to offset Collection Fund deficit.

8 Appendices

8.1 Appendix A – Forecast 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 ☒

Document Control

Document Ref:		Date Created:	
Version:		Date Modified:	
Author:			
Owning Service			

Change History

Version	Date	Description	Change ID
1			
2			

Appendix A – Forecast position

	Budget				Forecasted Performance						
	Original Budget 2020/21 £	Changes in year 2020/21 £	Funding Released from Reserves 2020/21 £	Revised Budget 2020/21 £	Expenditure			Income			Net
					Annual Expenditure Budget for 2020/21 £	Annual Expenditure Forecast for 2020/21 £	Expenditure Variance for 2020/21 £	Annual Income Budget for 2020/21 £	Annual Income Forecast for 2020/21 £	Income Variance for 2020/21 £	Net Variance £
Adult Social Care	50,220,510	0	287,920	50,508,430	73,203,400	70,775,510	-2,427,890	-22,694,970	-21,293,480	1,401,490	-1,026,400
Childrens and Family Services	17,102,250	-11,660	76,260	17,166,850	19,139,320	18,241,520	-897,800	-1,972,470	-1,714,020	258,450	-639,350
Executive Director - People	249,440	0	87,000	336,440	336,440	340,580	4,140	0	0	0	4,140
Education (DSG Funded)	-444,000	0	0	-444,000	108,034,100	108,105,840	71,740	-108,478,100	-108,549,840	-71,740	0
Education	8,829,540	0	0	8,829,540	12,221,200	11,776,090	-445,110	-3,391,660	-3,143,540	248,120	-196,990
Public Health & Wellbeing	-80,000	0	0	-80,000	5,951,590	6,451,930	500,340	-6,031,590	-6,531,930	-500,340	0
People	75,877,740	-11,660	451,180	76,317,260	218,886,050	215,691,470	-3,194,580	-142,568,790	-141,232,810	1,335,980	-1,858,600
Corporate Director - Economy & Environment	197,080	0	0	197,080	197,080	197,080	0	0	0	0	0
Development and Planning	3,070,650	32,820	76,270	3,179,740	6,535,760	6,367,360	-168,400	-3,356,020	-3,201,550	154,470	-13,930
Public Protection and Culture	3,903,550	-8,400	0	3,895,150	9,261,680	9,238,820	-22,860	-5,366,530	-5,282,300	84,230	61,370
Transport and Countryside	23,795,330	-51,840	127,700	23,871,190	34,805,930	34,751,660	-54,270	-10,934,740	-10,985,310	-50,570	-104,840
Place	30,966,610	-27,420	203,970	31,143,160	50,800,450	50,554,920	-245,530	-19,657,290	-19,469,160	188,130	-57,400
Executive Director - Resources	120,870	73,980	0	194,850	194,850	214,850	20,000	0	0	0	20,000
Commissioning	814,420	-18,900	3,820	799,340	10,300,370	10,311,570	11,200	-9,501,030	-9,549,930	-48,900	-37,700
Customer Services and ICT	2,970,540	0	12,380	2,982,920	3,837,330	3,824,740	-12,590	-854,410	-782,080	72,330	59,740
Finance and Property	2,823,670	-150,020	0	2,673,650	47,421,350	56,808,110	9,386,760	-44,747,700	-53,995,980	-9,248,280	138,480
Human Resources	1,723,870	-10,200	0	1,713,670	2,113,600	2,103,160	-10,440	-399,930	-412,990	-13,060	-23,500
Legal and Strategic Support	3,004,900	101,240	207,960	3,314,100	3,999,740	4,004,480	4,740	-685,640	-603,110	82,530	87,270
Resources	11,458,270	-3,900	224,160	11,678,530	67,867,240	77,266,910	9,399,670	-56,188,710	-65,344,090	-9,155,380	244,290
Chief Executive	833,510	-74,020	0	759,490	769,490	756,990	-12,500	-10,000	-7,500	2,500	-10,000
Chief Executive	833,510	-74,020	0	759,490	769,490	756,990	-12,500	-10,000	-7,500	2,500	-10,000
Capital Financing & Management	11,196,770	0	0	11,196,770	11,974,340	11,673,340	-301,000	-777,570	-283,570	494,000	193,000
Movement Through Reserves	-117,000	117,000	0	0	0	0	0	0	0	0	0
Risk Management	0	0	0	0	0	0	0	0	0	0	0
Capital Financing and Risk Management	11,079,770	117,000	0	11,196,770	11,974,340	11,673,340	-301,000	-777,570	-283,570	494,000	193,000
Total	130,215,900	0	879,310	131,095,210	350,297,570	355,943,630	5,646,060	-219,202,360	-226,337,130	-7,134,770	-1,488,710

Appendix B – Budget Changes

Service	Original Net Budget	Budget changes not requiring approval	Approved Budget B/F from 2019/20	Other budget release from reserves	Approved by S151 & Portfolio Holder	Requiring Executive Approval	Approved Budget C/F to 2021/22	Current Net Budget
	£000	£000	£000	£000	£000	£000	£000	£000
Adult Social Care	50,221		288					50,508
Children and Family Services	17,102	(12)	76					17,167
Executive Director	249		87					336
Education DSG funded	(444)							(444)
Education	8,830							8,830
Public Health & Wellbeing	(80)							(80)
Communities	75,878	(12)	451	0	0	0	0	76,317
Executive Director	197							197
Development & Planning	3,071	33	76					3,180
Public Protection & Culture	3,904	(9)						3,895
Transport & Countryside	23,795	5	71					23,871
Place	30,967	29	147	0	0	0	0	31,143
Executive Director	121	74						195
Commissioning	814	(19)	4					799
Customer Services & ICT	2,971		12					2,983
Finance & Property	2,824	(150)						2,674
Human Resources	1,724	(10)						1,714
Legal and Strategic Support	3,005	93	85	131				3,314
Resources	11,459	(12)	101	131	0	0	0	11,679
Chief Executive	834	(74)						759
Capital Financing & Management	11,197							11,197
Movement through Reserves	(117)	117						0
Capital Financing	11,080	117	0	0	0	0	0	11,197
Total	130,216	48	699	131	0	0	0	131,095