



Performance Scrutiny Committee Thursday, 13 August 2020

ADDENDA

5. Revised Budget 2020/21 (Pages 1 - 28)

Report by the Director of Finance

On 18 August 2020 Cabinet will consider a revised budget for 2020/21 and will be recommended to recommend the revised budget to Council on 8 September. The Revised Budget 2020/21 report and proposals are attached.

The Committee is RECOMMENDED to consider and comment on

- a) **the savings set out in Annex 1 of the Revised Budget 2020/21 report to Cabinet on 18 August 2020**
- b) **the revised revenue budget for 2020/21 set out in Annex 2 of the Revised Budget 2020/21 report to Cabinet on 18 August 2020**

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CABINET - 18 AUGUST 2020

Revised Budget 2020/21

Report by Director of Finance

Recommendations

The Cabinet is RECOMMENDED to:

- a) approve the creation of the Council Tax Collection Fund Reserve**

The Cabinet is RECOMMENDED to RECOMMEND COUNCIL TO:

- b) approve the savings set out in Annex 1**
- c) approve the revised revenue budget for 2020/21 set out in Annex 2**

Executive Summary

1. On 21 July 2020 Cabinet agreed to ask officers to identify plans to address the potential overspend in 2020/21 arising from COVID-19 and report back to the next meeting with recommendations for action. This report sets out a proposal for revisions to the budget for 2020/21 which is the outcome of that work. The revised budget will address the risk of overspend and reflects the additional costs incurred by the Council in the response phase to the COVID-19 pandemic and the additional funding that has been received from central government.
2. The revised budget will provide a balanced budget for 2020/21 that includes budgets to meet the additional costs of COVID-19 to enable effective budget management.

Introduction

3. The health, social and economic impacts of COVID-19 have been profoundly felt across Oxfordshire. The devastating impact of the pandemic has represented a challenge to our communities and our services on a scale of which we never seen before in our lifetime.
4. The pandemic has required local authorities to make rapid adjustments to meet new demands and to step up work in critical frontline services. Oxfordshire County Council, as well as the other councils across Oxfordshire have led our communities through the coronavirus lockdown by creating new services and adapting existing services including the shielding of vulnerable residents, adult social care, emergency planning and public health response and ensuring schools are kept open for vulnerable children and those of key workers.

5. These new and increased demands have resulted in significant additional expenditure. At the same time, council income streams – from car parking to income from our cultural services – have been severely damaged by the lockdown and the impact on the local economy.
6. Additional funding has been provided from central Government to help councils with the financial impact of COVID-19, which has been extremely welcome. However, as is the case with other councils across England, this does not match our projected additional expenditure and loss of income and does not address potential increases in demand as lockdown measures are eased.
7. As such, further financial pressures are likely to follow as we restart services in a COVID-safe manner, such as operating Home to School Transport, with staggered school opening times and social distancing measures in place. Furthermore, the possibility of a second wave or a local outbreak of the virus later this year, particularly if combined with a flu epidemic, will place a significant strain on existing resources, especially if further lockdown is required and services have to be stood down (and then up) again.
8. There will also be significant costs in future years arising from COVID-19 as a result of reduced business rates and council tax. Moreover, a deep national recession will not only reduce income but also increase demand for valued public services which will be required in response to local residents and businesses affected.
9. Councils have a legal duty to balance their budgets each year and act to avoid the possibility that expenditure might exceed available income in any year. This means that Oxfordshire County Council, like other councils across the country, has no option but to take significant cost-saving measures to address this unavoidable funding shortfall.
10. Our overall aims when planning these measures have been to minimise the impact on our frontline services, to continue to protect the most vulnerable in our communities, and to prioritise and support the county's recovery from COVID-19.

Impact on Services In-Year

11. The in-year savings proposed are set out in the Annexes that accompany this report. They are drawn from across all service areas, with a focus on protecting frontline services and activities that support those who are most vulnerable.
12. A combination of government funding, reprofiling projects (for example IT investments, capital projects and their funding arrangements), holding vacant posts empty for an extended period, reducing costs associated with travel and facilities management as our buildings have been closed and underspends in some service areas means that the in-year savings proposals can be delivered with minimal impact on frontline service delivery.

13. However, potential increases in service demand following the pandemic are not yet fully apparent and the on-going position during the rest of the year will continue to be closely monitored and scrutinised.
14. Furthermore, the impact of scaling back in-year projects may affect the longer-term delivery of objectives and potentially planned savings and income generation. Our long-term focus on our re-start, re-cover and re-new strategy, to stand up our services and plan for a post COVID-19 Oxfordshire will need to consider the budgetary impacts over the medium term. Work is already underway to reprofile our medium-term financial plan and consider the impact on the budget for 2021/22 and beyond.

Financial Position 2020/21

15. As set out in the report to Cabinet on 21 July 2020, the COVID-19 pandemic has had a significant impact on the local government sector and has required authorities to commit expenditure that is outside of their agreed budgets. Councils are also experiencing significant losses in income from fees and charges. The estimated financial pressure arising from this for the county council is currently £50.9m.
16. As reported in the Addenda to Cabinet on 21 July 2020 the total funding received by the Council to meet the forecast pressure is £31.0m of which £30.7m is available to use in 2020/21 after £0.3m was applied in 2019/20. This results in an estimated in year funding gap of £20.2m.
17. On the 2 July 2020 the Secretary of State for Ministry of Housing Communities and Local Government (MHCLG) announced an 'income guarantee scheme for income from sales, fee and charges. Full details of the scheme are not yet available, but it is expected that the scheme will fund losses on sales, fees and charges of 75% of budget after a deduction of 5% to allow for annual variations. This will create a burden share between central and local government. Claims are likely to be made in arrears based on actual losses.
18. In arriving at the revised balanced budget for 2020/21, proposals totalling £14.9m have been put forward by services to reduce expenditure or maximise income in year. The proposals are set out in Annex 1.
19. The revised budget also addresses the underlying forecast overspend of £3.3m on the Corporate Parenting Budget in Children's Services. The overspend is due to the ongoing costs of growth experienced in 2019/20. When the original budget was set in February 2020, a corporate contingency budget of £4.9m was set aside to manage the risk of overspends arising on demand led budgets. The revised budget for 2020/21 includes the transfer for £3.3m from the contingency budget to the Corporate Parenting budget on an ongoing basis. The balance of the contingency budget will be retained corporately to manage other emerging risks including the potential pay award of 2.75% which is 0.75% above the budgeted increase.

20. The revised budget will also include virements agreed or requested to date. In addition, service redesign savings previously held corporately have also been allocated to directorates where they remain deliverable in year after taking into consideration the impact of COVID-19 on timescales.
21. Annex 2 summarises the impact of these changes at directorate level and sets out the latest approved budget for 2020/21, the budget changes proposed in this report, and the resulting revised 2020/21 budget.
22. The proposed virements balance to zero as increases in expenditure and income are equal and opposite. This means that there is no impact on the Council's net operating budget and the Council Tax Requirement remains at £391.4m as set by Council in February 2020.

Revisions to Budget 2020/21 and Savings Proposals

23. The following table summarises the proposals for reduced expenditure and increased income budgets for 2020/21 by directorate:

Directorate	Proposals £m
Children's Services	3.471
Adult Services	4.283
Public Health	1.078
Commercial Development, Assets & Investment	1.654
Customers & Organisational Development	1.426
Community Operations	1.401
Community Safety	0.684
Place & Growth	0.442
Directorate Total	14.519
Remote working savings	0.488
Total Savings	14.927

24. Some of these proposals have the potential to deliver ongoing savings to the Council's budget. Where this is the case, the proposals will be brought forward again in the 2021/22 to 2025/26 Business and Budget Planning Process.

Budgeting for COVID 19

25. In responding to COVID-19, directorates have committed to expenditure outside of the agreed budgets for 2020/21. In setting the revised budget, expenditure budgets will be created for this expenditure where it has already been spent or committed. This will enable managers to monitor against budgets that reflect the actual demands on the budget for the year.
26. Where a decision has not yet been made to commit additional spend the budget will be held corporately as a COVID-19 Contingency budget.
27. The additional expenditure budgets will be partially offset by including grant income budgets to recognise the £30.7m funding from MHCLG announced to date.
28. Income budgets for sales, fees and charges will not be amended as it will be necessary to demonstrate the shortfall in income against the budget to claim the income guarantee grant. Grant income arising from claims will be credited to service income budgets to offset expected losses up to 75% of 95% of the budget. The remaining shortfall will be reported as a pressure at service level but will be offset by the COVID-19 Contingency budget.
29. It is currently estimated that there will be a loss of £6.0m on the Collection Fund Account arising in 2020/21 as a result of increased eligibility for the Council Tax Reduction Scheme. Under current accounting rules this would impact the Council's General Fund in 2020/21. On 2 July the Secretary of State for MHCLG announced that government would work with the Chartered Institute of Public Finance and Accountancy (CIPFA) to agree amendments to statutory guidance to allow councils to manage the impact of this loss over three years (2021/22 to 2023/24).
30. As the loss relates to 2020/21 it is prudent to put aside funding in reserve to manage the impact in future years. Cabinet is asked to approve the creation of the Council Tax Collection Fund Reserve. The budget proposals include a transfer of £6.0m to this new reserve which will be used in future years to offset the shortfall on the Council Tax Collection Fund.

Revised Budget 2020/21

31. As a result of the changes set out in the report a revised budget is required to be approved.

	Original 2020/21 Budget £m	New Savings £m	COVID - 19 Expenditure £m	Other Virements £m	Revised 2020/21 Budget £m
Children's Services	130.7	-3.7	1.7	3.0	131.7
Adult Services	194.0	-4.4	6.9	-0.1	196.4
Public Health	0.0	0.0	0.0	0.0	0.0
Place & Growth	5.3	-0.4	0.0	0.1	5.0
Communities	83.7	-2.1	0.7	0.0	82.3
Customers & Organisational Development	26.6	-1.5	0.4	-0.2	25.3
Commercial Development, Assets & Investment	32.6	-1.7	1.5	-0.2	32.2
Directorate Total	473.0	-13.8	11.1	2.6	472.8
Corporate Measures & Funding	-81.5	-1.1	-0.2	1.4	-81.4
Council Tax Requirement	391.4	-14.9	10.9	4.0	391.4

Legal Implications

32. The virement rules set out in the Financial Regulations as part of the Constitution require that any virement greater than £1m that involves a major change in policy (as assessed by the Section 151 officer) requires Council approval. The virements required as part of the Revised Budget 2020/21 fall within this definition. However, the Revised Budget for 2020/21 does not change the calculation of the Council Tax Requirement or Basic Amount of Council Tax for 2020/21 approved by Council in February 2020 as required under the Local Government Finance Act 1992.

LORNA BAXTER
Director of Finance

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Children, Education and Families Services

Title of proposal	Description	£000
Transformation investment - Family Safeguarding Plus Model	Revised model to drive efficiencies and to ensure model delivers forecast long-term savings. Savings have been achieved by a delayed implementation from summer to autumn due to COVID-19, which has meant lower running costs in this year; redesigning and reducing set-up costs; reducing the project team that is supporting the implementation. However, the council is maintaining its frontline investment in the new service so that we can still improve services for children and families.	903
Transformation investment – LAC/LC	Delayed investment due to the delay in implementation caused by Covid-19 leading to in-year savings.	200
Transformation investment – Early Intervention Service	Revised approach to SEND Early Intervention – alternative approach adopted to reduce spend. Existing staffing in the SEND and Inclusion teams have been reviewed and improvements made to the way in which we work.	409
Transformation investment – Moving into Adulthood	Refreshed approach to transitions – improvements to pathways and procedures (links to transformation in ASC). This saving is achieved by improving the way that adults’ and children’s services work together without the need for restructuring services.	155
Transformation investment – Youth Fund	Assessment of youth provision – delayed due to Covid-19 – now progressing. The council allocated £200k this year to carry out an assessment and redesign of youth services. COVID-19 has prevented us from progressing this work. We had to prioritise services for children in need of immediate help and protection during the lockdown. Youth groups have not been operational in this period. However, we have designed a proposal for the assessment that can take place this year, for which £25k is earmarked. We will be looking for groups/organisations to bid to undertake this work. The remainder of the original fund is offered in savings.	175
Transformation investment – Safeguarding in Education	Off-set costs from Dedicated Schools Grant	50
Savings within services - Education	This saving is achieved by delaying the appointment to vacant posts until April 2020, achieving cost-savings in year. This will allow consideration for wider transformation opportunities within education.	276

Annex 1

Savings within services - Education	Cease funding school improvement visits from revenue budget for schools not causing concern for this financial year.	62
Savings within services - Education	This saving is achieved by not recruiting to the vacant school improvement adviser post. System leadership and peer to peer support will be developed and commissioned in order to support schools causing concern.	96
Vacancy Management	Some vacancies in our early help services are being left unfilled this year. They are non-statutory services. However, we are ensuring that our early help teams have sufficient staff to continue delivering services across the county. There is also a saving from a training fund designated for mandatory national accreditation of qualified social workers. The accreditation scheme has not been introduced by the government as early as expected.	240
Savings within services – Children’s social Care	Service re-design for Employment, Education and Training Services.	50
Savings within services – Children’s social Care	Reduce budget for inspection preparation.	10
Vacancy Management	Some vacancies in our Youth Justice Service have been left unfilled this year. We have found different ways to work with young people so that there is no reduction in service.	21
Vacancy Management	Some vacancies in our Disability Service have been left unfilled this year as recruitment was paused due to Covid-19. During the pandemic we have found that we are able to find different ways to provide services more efficiently so that there is no reduction in service and families can still receive their allocated resource.	294
Maximise use of government grants – Troubled families	This relates to using grants received in previous years, currently held in grant reserves to meet eligible costs, which previously had been assumed to be met from other sources this year.	129
Maximise use of government grants – Early Years	This saving is achieved by maximising unallocated reserves.	21
Maximise use of government grants – UASC	The government has increased its financial support for unaccompanied children arriving from abroad. We had not expected this rise in-year, so we have been able to save some of the money we had budgeted against this.	171

Maximise use of government grants - SEND	This saving will be achieved by releasing unused SEND strategy reserves and using existing internal capacity to forecast SEND sufficiency needs.	47
Directorate efficiencies- Approved savings in MTFP	Savings approved in the MTFP have been exceeded in third-party spend and Business and Administrative support.	162
Children, Education and Families Services	Total	3,471

Adult Social Care

Title of proposal	Brief description	£000
Reduced demand and impact of Hospital Discharge Scheme (HDS)	Activity managed through the Hospital Discharge Scheme instead of through base budget	1,300
Short Stay Hub Beds	Management of demand means we can reduce the number of beds by 27%	250
Manage demand and costs to achieve a 1% reduction in spend for P7-P12	Assess all package changes above an agreed threshold and work to reduce service voids etc	500
Manage demand including a reduction to 21AD7 (agreed as part of the budget in February 2020)	Forecast net growth to date in 2020/21 is lower than assumed in the budget. This is volatile and packages can be upwards of £3k per week so this may reduce as the year progresses but is being actively managed.	865
Transformation investment – Moving into Adulthood	Refreshed approach to transitions – improve pathways and procedures (links to transformation in CEF)	50
Manage demand and costs to achieve a 1% reduction in spend	Assess all package changes above an agreed threshold and work to reduce service voids etc	500
Didcot Area Community Support Service	Re-configure service to focus on Wallingford CSS. Didcot would not re-open – savings in staffing and transport.	75
Vacancy Management	Manage vacancies across Responsible Localities, Hospital and Adult Mental Protection Teams	100
Removed unallocated budget	Remove budget that was originally part of Care Act and Independent Living Fund changes	643
Adult Social Care	Total	4,283

Public Health

Title of proposal	Description	£000
School Vision Screening	Efficiencies in service cost	28
Adult Substance Misuse	Delay in consumable costs associated with FSP	72
Weight Management services	Competitive price achieved during procurement	28
Online testing – Sexual Health	Bring forward savings currently in 21/22 MTFP	200
Vacancy Management	Do not recruit to vacant posts in 2020/21	200
Sexual Health Services C-19	Reduced service offer during COVID-19	300
NHS Health-checks C-19	Minimal service offer during COVID-19	250
Public Health	Total	1,078

Community Operations

Title of proposal	Description	£000
Additional income	The county council launched a new system to manage roadworks and to issue and charge for them. The system also allows for fines to be imposed if work over runs. Despite COVID-19 works are continuing and latest income projections is above what was originally expected. This income will go back into network management activities as is required by the terms of the scheme.	100
Savings within services	Extra money as a one-off was allocated earlier in the year for additional vegetation clearance and sign cleaning. Some of this additional allocation is being offered back as a potential saving. This does not affect our normal level of service.	160
Savings within services	Reprioritising remaining grass cutting programme to focus on high priority areas for walking, cycling and road safety.	15
Savings within services	Recent repair work removes the need for ongoing monitoring, and changes in the way we monitor other embankments means that there is the potential to reduce our spend in this area.	10
Capitalisation	We have identified that more work can be charged to capital projects and help reduce the spend from revenue budgets.	500
Vacancy Management	There are a number of posts that are currently vacant that we can keep unfilled for the time being without impacting on frontline services.	86
Delaying activity	A decision on whether or not to progress with Civil Parking Enforcement is due to be made later in the year and revenue spend potentially planned in year can be delayed without impacting on the overall project timeframes. This would not affect parking enforcement that the council does in Oxford and, until CPE is introduced elsewhere, parking enforcement remains with the police.	50
Accelerating savings plan	Development of Integrated Transport Unit, a more efficient model for managing transport, is progressing more quickly than anticipated meaning that greater savings will be realised in year.	100
Use of grants	The county council is given a grant each year by the Department for Transport to help with costs associated with bus-related costs. Greater use of this grant is planned this year.	350
Waste	Reduction in HWRC maintenance budget, to remove element not already spent due to the sites being closed for a period during the response to COVID	30
Community Operations	Total	1,401

Place & Growth

Title of proposal	Description	£000
Vacancy Management	Do not recruit to vacant posts in 2020/21	110
Review of Roles	Remove unfunded posts in Road Agreements Team & reprofile how Lead Local Flood Authority work is supported	230
Operational budgets	Delay work on Air Quality	25
Operational budgets	Delay start of new Local Cycling Walking Infrastructure Plans (LCWIPs) & Public Transport Strategy	57
Income	Increase income from Road Agreement charges by 10%	20
Place and Growth	Total	442

Community Safety

Title of proposal	Description	£000
Delay replacement of car feet	Delaying the purchase of ten electric cars until 2021/22	200
Alternative funding for 2 Fire Safety Support roles	Vacancies in Fire Protection Team - recruitment will continue but funded from Fire Protection grant	67
Vacancy Management	Traffic Enforcement team - Do not recruit to vacant posts in 2020/21	24
Delay purchase of Incident Command Unit	Delaying purchase until 2021/22	98
Delay routine renewal of one Fire Engine by one year	Delay purchase until 2021/22	130
General efficiency	Reduced spend due to new Occupational Health contract	50
Diesel Savings	Reduction in Red Fleet travel	10
Remove scrap car budget contingency	Remove scrap car budget contingency	5
Reduced costs in Whole Time basic training	Due to the number of conversions of retained Fire Fighters to whole time Fire fighters training costs reduced	23
Emergency Planning training courses	Offer up unspent budget	2
Fire Cadets	Activity paused due to Covid	10
Minor premises improvements	Offer up unspent budget	30
Reduction in Fire Protection spending from base budget	One off saving	35
Community Safety	Total	684

Customers and Organisational Development

Title of proposal	Description	£000
Human Resources and Organisational Development		
Review CPD (continuing professional development) budget	Revise budget	17
Vacancy Management	Do not recruit to vacant posts in 2020/21	57
Venue Costs	Reduction in the need for venue costs due to more on-line delivery	15
Strategic Leadership in Modern Local Government	Reduce the number of cohorts per year from 3 to 1	20
In year budget reductions (OD delivery budget)	Reduction in demand and delay in scoping activities	10
Communications, Strategy and Insight		
Vacancy Management	Do not recruit to vacant posts in 2020/21	304.5
IT Service		
Vacancy management	Do not recruit to vacant posts in 2020/21	688
Customer Service Centre		
Repatriation budget reduction	Release of unspent budget	70
Cultural Services		
Book fund	Reduced expenditure on purchase of print and e-material (4% of bookfund budget)	30
Music service reserve	Release funding from reserves	120
Music service	Service redesign: part year effect	25
Vacancy Management	Do not recruit to vacant posts in 2020/21	68
Museum	Surplus contributions from British Museum, and sundry affiliations	2.6
Customers and Org Development	Total	1,426

Commercial Development Assets and Investment

Title of proposal	Description	£000
Property		
Underspend	Underspend against accrual from 2019/20	463
Climate Action	Property Services allocated £180k for this year to look into what can be done to develop a Carbon Zero action plan for Council owned properties.	180
Catering service growth for future income generation	Budget allocated for setting up a team and structure to develop a catering service that can be sold to other organisations in the future.	150
Utility bills	Reduced utility bill costs due to closure of buildings as a result of Covid. Reopening of buildings will reduce the size of this saving.	306
Security service	Budget set aside for development of a single County wide security team to deal with all operational issues and achieve savings – currently individual service make their own arrangements.	100
Vacancy Management	Corporate Facilities Management Team – do not recruit to vacant posts in 2020/21	200
Democratic Services		
Vacancy Management	Appeals Team - do not recruit to vacant posts in 2020/21	14.8
Admission Appeals Training	Provide training for Panel Members and refresher training internally through Senior Education Appeals Officer.	2
Chairman's Budget	Usual budget is £10,000. Very little being spent.	4
	Photo taken for the Grand Jury Room and a copy for the Chairman. Look at other potential methods of delivering	0.7
Legal Services		
Vacancy Management	Do not recruit to vacant posts in 2020/21	29.5
Vacancy Management	Director of Law and Governance saving per quarter. Potential to extend this to 6 months	37.5

	Reduction in hours	10.6
Locum Appointments	Provision used to address excessive demand	12.5
Non-Essential Spend	Stop / Review all non childcare Counsel spend	50
	Legal apprenticeship programme	15
Finance		
Vacancy Management	Do not recruit to vacant posts in 2020/21	26
Non-essential spend	Reduction in bank charges, subscriptions to online professional networks and publications, and staff subsistence	25.4
Counter-Fraud Service	Costs of Audit Manager managing counter-fraud activity including the development of the in-house service charged against the Counter-Fraud Reserve and Insurance Reserve.	27
CDAI	Total	1,654

Council Wide

Title of proposal	Brief description	£000
Remote Working	Reduced spend linked to staff working at home. This mainly relates to reductions, travel expenses, printing and stationery costs.	488
Council Wide	Total	488

Revised Budget 2020/21 Report
Performance Scrutiny Committee 13 August 2020
Cabinet 18 August 2020
Council 8 September 2020

	Original 2020/21 Budget	Virements agreed to date	Business as Usual Virements	COVID - 19 Expenditure	COVID -19 Grant	New Savings	Revised 2020/21 Budget
				<i>Temporary</i>	<i>Temporary</i>	<i>Temporary</i>	
	£000	£000	£000	£000	£000	£000	£000
Children's Services							
Gross Expenditure	390,857	407	2,911	1,724	0	-3,715	392,184
Gross Income	-260,183	-296	0	0	0	0	-260,479
	130,674	111	2,911	1,724	0	-3,715	131,705
Adult Services							
Gross Expenditure	214,692	681	-126	6,874	0	-4,363	217,758
Gross Income	-20,645	-681	0	0	0	0	-21,326
	194,047	0	-126	6,874	0	-4,363	196,432
Public Health							
Gross Expenditure	29,950	1,518	0	0	0	0	31,468
Gross Income	-29,950	-1,518	0	0	0	0	-31,468
	0	0	0	0	0	0	0
Place & Growth							
Gross Expenditure	12,037	3,089	0	0	0	-428	14,698
Gross Income	-6,735	-2,993	0	0	0	-20	-9,748
	5,302	96	0	0	0	-448	4,950
Communities							
Gross Expenditure	128,210	1,210	381	673	0	-1,548	128,926
Gross Income	-44,506	-767	-800	0	0	-600	-46,673
	83,704	443	-419	673	0	-2,148	82,253

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Performance Scrutiny Committee 13 August 2020
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	Original 2020/21 Budget	Virements agreed to date	Business as Usual Virements	COVID - 19 Expenditure	COVID -19 Grant	New Savings	Revised 2020/21 Budget
				<i>Temporary</i>	<i>Temporary</i>	<i>Temporary</i>	
	£000	£000	£000	£000	£000	£000	£000
Customers & Organisational Development							
Gross Expenditure	37,600	-118	-115	2,049	0	-1,464	37,952
Gross Income	-11,012	16	0	0	0	-3	-10,999
	26,588	-102	-115	2,049	0	-1,467	26,953
Commercial Development, Assets & Investment							
Gross Expenditure	46,989	-3,589	353	1,455	0	-1,681	43,527
Gross Income	-14,340	3,031	0	0	0	-27	-11,336
	32,649	-558	353	1,455	0	-1,708	32,191
Corporate Measures & Funding	-81,519	10	1,412	25,067	-26,931	-1,078	-83,039
Council Tax Requirement	391,445	0	4,016	37,842	-26,931	-14,927	391,445

Revised Budget 2020/21 Report
Children's Services
Performance Scrutiny Committee 13 August 2020
Cabinet 18 August 2020
Council 8 September 2020

	Original 2020/21 Budget	Virements agreed to date	Business as Usual Virements	COVID - 19 Expenditure	COVID -19 Grant	New Savings	Revised 2020/21 Budget
				<i>Temporary</i>	<i>Temporary</i>	<i>Temporary</i>	
	£000	£000		£000	£000	£000	£000
CEF1 Education & Learning							
Gross Expenditure	92,408	11	-280	163		-940	91,362
Gross Income	-61,899	62					-61,837
	30,509	73	-280	163	0	-940	29,525
CEF2 Children's Social Care							
Gross Expenditure	36,328	-1,726	-105			-1,515	32,982
Gross Income	-3,260	1,019					-2,241
	33,068	-707	-105	0	0	-1,515	30,741
CEF3 Children's Social Care Countywide Services							
Gross Expenditure	65,463	824	3,267	1,200		-928	69,826
Gross Income	-4,245	-98					-4,343
	61,218	726	3,267	1,200	0	-928	65,483
CEF4 Schools							
Gross Expenditure	190,476	1,279		186			191,941
Gross Income	-190,260	-1,279					-191,539
	216	0	0	186	0	0	402
CEF5 Children's Services Central Costs							
Gross Expenditure	6,182	19	29	175		-332	6,073
Gross Income	-519	0					-519
	5,663	19	29	175	0	-332	5,554
Expenditure Total	390,857	407	2,911	1,724	0	-3,715	392,184
Income Total	-260,183	-296	0	0	0	0	-260,479
Total Children's Services Net Budget	130,674	111	2,911	1,724	0	-3,715	131,705

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Adult Services
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		Original 2020/21 Budget	Virements agreed to date	Business as Usual Virements	COVID - 19 Expenditure	COVID -19 Grant	New Savings	Revised 2020/21 Budget
					<i>Temporary</i>	<i>Temporary</i>	<i>Temporary</i>	
		£000	£000		£000	£000	£000	£000
SCS1	Adult Social Care							
SCS1-1A	Better Care Fund Pool Contribution							
	Gross Expenditure.	79,720	362		3,816		-1,440	82,458
	Gross Income.	0	0				0	0
		79,720	362	0	3,816	0	-1,440	82,458
SCS1-1B	Adults with Care and Support Needs Pool							
	Contribution							
	Gross Expenditure.	95,358	346		1,994		-2,050	95,648
	Gross Income.	-2	2					0
		95,356	348	0	1,994	0	-2,050	95,648
SCS1-2 to SCS1-9	Other Adult Social Care Services							
	Gross Expenditure	32,914	-145	73			-861	31,981
	Gross Income	-19,582	-558					-20,140
		13,332	-703	73	0	0	-861	11,841
	Total Adult Social Care	188,408	7		5,810	0	-4,351	189,947
SCS2	Commissioning							
	Gross Expenditure	6,700	118	-199	1,064		-12	7,671
	Gross Income	-1,061	-125					-1,186
	Total Commissioning	5,639	-7	-199	1,064	0	-12	6,485
	Expenditure Total	214,692	681	-126	6,874	0	-4,363	217,758
	Income Total	-20,645	-681	0	0	0	0	-21,326
	Total Adult Services Net Budget	194,047	0	-126	6,874	0	-4,363	196,432

Revised Budget 2020/21 Report
 Public Health
 Performance Scrutiny Committee 13 August 2020
 Cabinet 18 August 2020
 Council 8 September 2020

	Original 2020/21 Budget	Virements agreed to date	Business as Usual Virements	COVID - 19 Expenditure <i>Temporary</i>	COVID -19 Grant <i>Temporary</i>	New Savings <i>Temporary</i>	Revised 2020/21 Budget
	£000	£000	£000	£000	£000	£000	£000
PH 1 & 2 Public Health Functions							
Gross Expenditure	29,317	1,518					30,835
Gross Income	-228	0					-228
	29,089	1,518	0	0	0	0	30,607
PH3 Public Health Recharges							
Gross Expenditure	633	0					633
Gross Income	0	0					0
	633	0	0	0	0	0	633
PH4 Grant Income							
Gross Expenditure	0	0					0
Gross Income	-29,722	-1,518					-31,240
	-29,722	-1,518	0	0	0	0	-31,240
Expenditure Total	29,950	1,518	0	0	0	0	31,468
Income Total	-29,950	-1,518	0	0	0	0	-31,468
Total Public Health Net Budget	0	0	0	0	0	0	0

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 Place & Growth
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	Original 2020/21 Budget	Virements agreed to date	Business as Usual Virements	COVID - 19 Expenditure <i>Temporary</i>	COVID -19 Grant <i>Temporary</i>	New Savings <i>Temporary</i>	Revised 2020/21 Budget
	£000	£000	£000	£000	£000		£000
PG1 Planning & Growth Management							
Gross Expenditure	0	0					0
Gross Income	0	0					0
	0	0	0	0	0	0	0
PG2 Planning & Place							
Gross Expenditure	11,412	3,089				-428	14,073
Gross Income	-6,198	-2,993				-20	-9,211
	5,214	96	0	0	0	-448	4,862
PG3 Growth & Economy							
Gross Expenditure	625	0					625
Gross Income	-537	0					-537
	88	0	0	0	0	0	88
Gross Expenditure	12,037	3,089	0	0	0	-428	14,698
Gross Income	-6,735	-2,993	0	0	0	-20	-9,748
Total Planning & Growth	5,302	96	0	0	0	-448	4,950

**Revised Budget 2020/21 Report
Communities
Performance Scrutiny Committee 13 August 2020
Cabinet 18 August 2020
Council 8 September 2020**

	Original 2020/21 Budget	Virements agreed to date	Business as Usual Virements	COVID - 19 Expenditure	COVID -19 Grant	New Savings	Revised 2020/21 Budget
				<i>Temporary</i>	<i>Temporary</i>	<i>Temporary</i>	
	£000	£000	£000	£000	£000	£000	£000
COM1 Communities Management							
Gross Expenditure	0	486	-150	100			436
Gross Income	0	0					0
	0	486	-150	100	0	0	436
COM2 Community Operations							
Gross Expenditure	100,345	1,018	649	529		-843	101,698
Gross Income	-41,386	-1,060	-800			-600	-43,846
	58,959	-42	-151	529	0	-1,443	57,852
COM4 Community Safety							
Gross Expenditure	27,865	-294	-118	44		-705	26,792
Gross Income	-3,120	293					-2,827
	24,745	-1	-118	44	0	-705	23,965
Gross Expenditure	128,210	1,210	381	673	0	-1,548	128,926
Gross Income	-44,506	-767	-800	0	0	-600	-46,673
Total Communities	83,704	443	-419	673	0	-2,148	82,253

Revised Budget 2020/21 Report
Customers & Organisational Development
Performance Scrutiny Committee 13 August 2020
Cabinet 18 August 2020
Council 8 September 2020

	Original 2020/21 Budget	Virements agreed to date	Business as Usual Virements	COVID - 19 Expenditure	COVID -19 Grant	New Savings	Revised 2020/21 Budget
	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>Temporary £000</i>	<i>Temporary £000</i>	<i>Temporary £000</i>	<i>£000</i>
COD1 Corporate Services							
Gross Expenditure	1,751	114	-88	188		-3	1,962
Gross Income	0	0					0
	1,751	114	-88	188	0	-3	1,962
COD2 Human Resources & Organisational Development							
Gross Expenditure	3,621	45				-121	3,545
Gross Income	-1,179	9					-1,170
	2,442	54	0	0	0	-121	2,375
COD3 Communications, Strategy & Insight							
Gross Expenditure	4,127	-239	-27			-305	3,556
Gross Income	-1,108	18					-1,090
	3,019	-221	-27	0	0	-305	2,466
COD4 ICT & Digital							
Gross Expenditure	11,531	-64				-688	10,779
Gross Income	-317	-726					-1,043
	11,214	-790	0	0	0	-688	9,736
COD5 Culture & Customer Experience							
Gross Expenditure	16,570	26		1,861		-347	18,110
Gross Income	-8,408	715				-3	-7,696
	8,162	741	0	1,861	0	-350	10,414
Expenditure Total	37,600	-118	-115	2,049	0	-1,464	37,952
Income Total	-11,012	16	0	0	0	-3	-10,999
Total Customers & Organisational Development Net Budget	26,588	-102	-115	2,049	0	-1,467	26,953

Revised Budget 2020/21 Report
Commerical Development, Assets & Investment
Performance Scrutiny Committee 13 August 2020
Cabinet 18 August 2020
Council 8 September 2020

	Original 2020/21 Budget	Virements agreed to date	Business as Usual Virements	COVID - 19 Expenditure	COVID -19 Grant	New Savings	Revised 2020/21 Budget
				<i>Temporary</i>	<i>Temporary</i>	<i>Temporary</i>	
	£000	£000	£000	£000	£000	£000	£000
CDAI1 Property, Investment & Facilities Management							
Gross Expenditure	30,532	-3,943	130			-1,438	25,281
Gross Income	-11,058	3,317					-7,741
	19,474	-626	130	0	0	-1,438	17,540
CDAI2 Law & Governance							
Gross Expenditure	6,637	87				-189	6,535
Gross Income	-797	0					-797
	5,840	87	0	0	0	-189	5,738
CDAI3 Finance & Procurement							
Gross Expenditure	9,820	267	323	1,321		-54	11,677
Gross Income	-2,485	-286				-27	-2,798
	7,335	-19	323	1,321	0	-81	8,879
CDAI4 CDAI Management Costs							
Gross Expenditure			-100	134			34
Gross Income							0
	0	0	-100	134	0	0	34
Expenditure Total	46,989	-3,589	353	1,455	0	-1,681	43,527
Income Total	-14,340	3,031	0	0	0	-27	-11,336
Total Commerical Development, Assets & Investment Net Budget	32,649	-558	353	1,455	0	-1,708	32,191

**Revised Budget 2020/21 Report
Corporate Measures and Funding
Performance Scrutiny Committee 13 August 2020
Cabinet 18 August 2020
Council 8 September 2020**

	Original 2020/21 Budget	Virements agreed to date	Business as Usual Virements	COVID - 19 Expenditure	COVID -19 Grant	New Savings	Revised 2020/21 Budget
				<i>Temporary</i>	<i>Temporary</i>	<i>Temporary</i>	
	£000	£000	£000	£000	£000	£000	£000
Contributions to (+)/from (-)reserves	9,641		-5,003	6,000	-14,236		-3,598
Contributions to (+)/from (-)Balances	4,591						4,591
Public Health Saving Recharge	-425		-68			-1,078	-1,571
Transformation Savings	-5,464	105	5,059				-300
Contingency	4,858	-35	-3,300				1,523
COVID-19 Contingency	0			18,267			18,267
Insurance	2,942						2,942
Capital Financing	24,077						24,077
Interest on Balances	-10,449			800			-9,649
Unringfenced Government Grants	-27,030	-60	4,724		-12,695		-35,061
Council Tax Surpluses	-8,589						-8,589
Business Rates Top-Up	-40,546						-40,546
Business Rates From District Councils	-35,125						-35,125
Total Corporate Measures and Funding	-81,519	10	1,412	25,067	-26,931	-1,078	-83,039