



Rutland County Council

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SUPPLEMENTARY ITEM

9) Q4 OUTTURN FINANCE MANAGEMENT REPORT

To receive Report No.66/2021 from the Strategic Director for Resources ahead of its presentation to Cabinet at their meeting on 15 June 2021.

(Report to follow)

(Pages 3 - 74)

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DISTRIBUTION

**MEMBERS OF THE GROWTH, INFRASTRUCTURE AND RESOURCES
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CABINET

15 June 2021

REVENUE AND CAPITAL OUTTURN REPORT

Report of the Strategic Director for Resources

Strategic Aim:	All	
Key Decision: Yes	Forward Plan Reference: FP/100521	
Exempt Information	No	
Cabinet Member(s) Responsible:	Cllr K Payne, Portfolio Holder for Finance, Governance and Performance	
Contact Officer(s):	Saverio Della Rocca, Strategic Director for Resources (s.151 Officer)	01572 758159 sdrocca@rutland.gov.uk
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Ward Councillors	N/A	

DECISION RECOMMENDATIONS

That Cabinet:

- a) Notes the provisional outturn (subject to audit and finalisation of business rates figures) on the revenue budget and updated capital programme
- b) Approves budget carry forwards of £596k as per para 3.5.3 (b)
- c) Approves transfers to reserves of £631k as per para 3.5.3 (b)
- d) Approves of £408k funding to cover new service pressures as per Appendix E2
- e) Recommends to Council approval of 21/22 budget adjustments for new grant income of £1.567m and planned expenditure of £1.458m as per Appendix E1.
- f) Recommends to Council the setting up of one new reserve for donations received as detailed in section 3.5.3.
- g) Notes potential future pressures highlighted in Appendix G
- h) Notes changes to the capital programme as per Section 4 and Appendix F

- i) Notes the revised MTFP in Appendix I (which assumes that Cabinet/Council will approve decisions recommended in this report and the Budget Savings report 64/2021)
- j) Notes that view of the Council's s151 Officer that the positive outturn position does not change the financial challenge facing the Council and that action is needed quickly to reduce reliance on reserves

1 PURPOSE OF THE REPORT

1.1 To inform Cabinet and all Members of the:

- provisional revenue and capital outturn for 20/21 including the impact of COVID-19 on the Council's finances;
- latest position on the 21/22 budget;
- latest Medium Term Financial Plan position including the financial gap.

1.2 In advising Members of the latest position, the report also seeks approval for various funding transfers and budget adjustments that fall within their remit as per the Council's Financial Procedure Rules (FPRs).

2 OVERALL POSITION AND KEY MESSAGES

Outturn

2.1 2020/21 has been a year like no other. In normal times, assessing financial performance against a budget is a good barometer of financial management. During a year hit significantly by the pandemic, it feels less effective as starting point budgets feel less reliable with underlying assumptions subject to greater volatility.

2.2 When the Council approved its budget in February 20/21, it did not anticipate the onset of the Covid-19 pandemic and the impact it would have on the work of the Council during the year. At budget setting time, the Council knew it had a financial gap and a key priority for the year was to develop plans to close the gap alongside developing other key priorities and business as usual. The Pandemic not only changed the focus of Council work but had a significant impact on finances, the work of the Finance team and that of budget managers.

2.3 The Council has faced enormous costs during the pandemic, ranging from providing additional support to Care providers and other key suppliers, significant income losses as services have been largely closed and providing support to individuals through food supplies, self-isolation compensation and family support. Alongside Covid pressures, there have been service pressures due to the adverse winter weather, increases in legal costs through SEN cases and additional grounds maintenance work. The Council has managed to cover the additional costs of c£4.7m through additional grants received, the remainder of which will be retained to keep services going into next year as the pandemic continues.

- 2.4 Organisationally, the redeployment of staff and diversion of activity has reduced business as usual capacity, slowing down delivery of some projects and halting some permanent recruitment in light of the need for saving but also as teams pause to consider what might be right for the future. This change of focus alongside the closure of Catmose and other Council services, at the same time as a move towards a virtual offer in other areas have produced welcome savings. One of the biggest positive budget impacts comes from the reduction in demand for key services totalling over £1m. The Council considers this a one off, rather than an ongoing saving it can “bank” now with unmet need in the community very likely to emerge post pandemic.
- 2.5 The upshot of the above issues, means that through additional Government support, favourable trends and prudent management, the Council has come out of the year in a positive financial position and is projecting a provisional underspend of c£2.245m (c£408k of this will be needed to fund ongoing pressures not in the 21/22 budget next year).
- 2.6 Whilst this is a positive picture, there is the issue of what it means in the context of our medium-term financial future. At 21/22 budget setting, the Council explained that the risk environment within which it was working was changing with the level of risk and uncertainty increasing. With future funding unclear, Government reforms still pending and the impact of the pandemic on services unknown, the Council’s position remains challenging.
- 2.7 The positive outturn position increases reserves and gives us additional funding to help during 21/22 which could allow the Council to continue to meet the financial gap through use of reserves for longer. As reported at budget setting, this is poor practice and cannot continue indefinitely but given the work required to close the gap any additional time is welcome.
- 2.8 The outturn itself does not directly impact the medium-term financial position since:
- The vast majority of the underspend this year does not arise from business as usual service activity – if it did then the Council might be able to reduce future budget accordingly but this is not the case. Where this is the case then savings have been either included in the 21/22 budget already or are included in the Budget Savings report to be considered at July Council;
 - The underspend does not alter the view that service budgets continue to come under pressure and are vulnerable to additional demand e.g. social care, homelessness, legal, Special Educational Needs;
 - The size of the projected financial gap (£2.7m) does not change because of the underspend – only permanent funding changes or change in the service offer leading to budget reductions will do this.

Future Outlook

- 2.9 The MTFP in Appendix I brings together the positive outturn with the latest budget position for 21/22. It assumes that Council and Cabinet will take decisions as recommended including proposed savings, transfers and new pressures.

- 2.10 The MTFP shows that the 21/22 position is improved with a projected deficit although much of this is because the Council has proposed better use of earmarked reserves rather than big reductions in spending.
- 2.11 The outlook remains serious. Great uncertainty still looms large over the financial position as exemplified by the list of pressures and uncertainties highlighted in Appendix G. The two important points to note are that:
- The projected deficit for 22/23 is £2.3m compared to £2.9m at budget setting;
 - The Council will run out of General Fund reserves by 26/27 (compared to 24/25 at budget setting).
- 2.12 The Council has identified future savings projects but the initial diagnosis is that delivering significant savings will be challenging. The approach to closing the gap will have to be reconsidered alongside the Future Rutland Conversation and the development of a new Corporate Plan.
- 2.13 The remainder of this report shares the detail of the outturn and other important updates.

3 2020/21 REVENUE OUTTURN

3.1 Background

3.1.1 This section sets out the Council's outturn position. It includes:

- A summary of the revenue outturn for 20/21 (3.2)
- A summary of the position by Directorate (3.3)
- A summary of the use of Covid-19 grants (3.4)
- Details of ring fenced and un-ringfenced amounts unspent to be carried forward for future use (3.5)
- An explanation of how the outturn links to the statutory accounts (3.6)

3.2 Overall position against budget

3.2.1 The last budget presented as part of the Q3 Financial Management Report (27/2021) has been amended with changes detailed in Appendix A. The outturn position is shown below.

	Revised Budget	Q3 Forecast Outturn	Q4 Outturn	Variance
	£000	£000	£000	£000
People	19,139	19,058	18,347	(792)
Places	13,430	14,540	13,677	247
Resources	7,471	7,471	7,295	(176)
Directorate Totals	40,040	41,069	39,319	(721)
COVID Costs	4,988	2,118	1,824	(3,164)

	Revised Budget	Q3 Forecast	Q4	Variance
	£000	Outturn	Outturn	
	£000	£000	£000	£000
COVID Grants	(4,988)	(4,223)	(4,988)	0
Pay Inflation	98	0	0	(98)
Needs Management	130	0	0	(130)
Net Cost of Services	40,268	38,964	36,155	(4,113)
Depreciation	(2,344)	(2,344)	(2,344)	0
Capital Financing	1,647	1,647	1,647	0
Interest Receivable	(300)	(254)	(256)	44
Net Operating Expenditure	39,271	38,013	35,202	(4,069)
Financing	(38,619)	(38,660)	(38,952)	(333)
Transfers to/(from) reserves	(716)	(385)	1,518	2,234
Revenue Contribution to Capital	77	44	0	(77)
(Surplus)/Deficit	13	(988)	(2,232)	(2,245)
General Fund 1 April 20	(9,276)	(9,276)	(9,276)	
General Fund 31 March 21	(9,263)	(10,264)	(11,508)	

Figures shown in brackets denotes income/surplus position

- 3.2.2 The Council are showing a surplus position of £2.245m. This can be explained by an underspend on the Covid cost centre of £3.1m (£2.5m of costs are charged outside of the Cost Centre and the note below explains the full position against Covid funding) and a net underspend of £949k on Net Cost of Services (excluding the Covid Cost Centre). This gives a total underspend of just under £4.1m which is offset by transfers to reserves of £2.2m for funds to be used in future years - budget carry forward requests of £596k for ongoing projects (e.g. waste, leisure) and Ring Fenced Reserve transfers of £1.32m (specific Covid grants - £641k, Better Care Fund - £527k, Public Health - £156k) plus c£210k transferred to the repairs reserve to cover growing compliance/condition works across the Councils Property Estate. This gives a net position of £1.9m and additional BCF grant from the CCG received at the end of the year gives a position of £2.2m surplus.
- 3.2.3 The Directorate position of £721k underspend does not paint the full picture of what is happening within service budgets. Across the Council there are significant underspends of £3.66m made up:
- Staffing underspends (from vacancies) of £978k – some of them are required for savings specified in the 21/22 approved budget and others have been put forward as new savings in the May Cabinet report. Other vacancies relate to areas which will be subject to review as part of future budget work. In some areas, the Council has brought in temporary staff as noted in the overspends below to avoid bringing in permanent staff. Some key areas where vacancies have been are Business Support £138k, HR £66k, Revenues £45k, Contract & Procurement £67k, Early Intervention (Universal & Partnership) £66k, Places Directorate Management £102k, Economic Development £52k.

- b) Project underspends (£519k) where projects are ongoing and the full allocation of funds has not yet been spent e.g. Procurement Projects (£130k), Local Plan (£210k), Customer Services Improvements (£150k) and Early Years Training (£27k)
- c) Underspends against ring fenced funding – Better Care Fund £168k where there have been delays on some projects and demand led Public Health spending, £157k.
- d) One off budget underspends across a range of areas, some of which are Covid related - £695k. Property Services £157k for saving on utilities/repairs on building that have been closed, Tarmac overheads of £152k as the capital budget has picked up the bulk of overhead costs, Insurance services £17k as more recharges have been made to commercial properties, cemetery income £31k with more plots being sold, Public rights of way of £53k as more costs have been capitalised major works, Health & Safety of £33k as we have moved to in house provision, Library savings of £22k with closure saving running cost and delays in delivering Highways works £44k. In some of the above cases e.g. health and safety and public rights of way, the 2021/22 budget has been adjusted or savings proposal included in this report. Where underspends denote a new trend, then Council can look to rebase budgets in the future.
- e) Additional grants received of £73k. £47k Individual Election Reform and £26k Homelessness.
- f) Reduced need for demand led budgets £1.073m - Adult Social Care £788k where individuals have been at home and relying more on families/other network reducing the need to access care, Early Help of £150k where the Council has maintained a virtual offer but closed some of its buildings e.g. Jules House, Concessionary Travel £115k with individuals travelling less due to lockdown and Pool Cars - £20k. In all of the above cases, it is too early to say whether under spends reflect a permanent change in need.

3.2.4 The underspends are offset by additional costs of £2.7m relating to:

- g) Additional Covid-19 expenditure £2.043m including some temporary staff £379k, IT equipment £127k, fee income losses £926k (£460k Parking, £171k Highways, £84k Registrars, £75k Day Opportunities, Court Income £36k), extra audit costs for remote audit of £35k, £170k of support for SLL following closure of leisure facilities through the pandemic and additional costs relating to the reopening of the household waste recycling centre £115k.
- h) Non-Covid related costs of £664k relating to Legal Services £107k as casework including SEN continues to increase, UCC Start Up costs £27k (Funded from Reserve), an increase in tonnage of waste collected and recycled £169k, Agency Staff £89k to cover some of vacancies highlighted above, Grounds Maintenance £139k for additional verge cuts and some other items (costs which have now been built into the 20/21 budget) and Winter Maintenance £32k following the significant rainfall in and around Christmas.

3.2.5 The position has changed from that reported at Quarter 3 at directorate level by £1.750m of which a movement of £731k is being requested to transfer to reserves. Whilst movements in forecast are normal between quarters, the level of this

movement is unusual but indicative of the many difficulties experienced in forecasting during the pandemic. The pandemic has not only impacted budgets directly (e.g. income budgets) but also indirectly as Officer time was diverted to responding to the pandemic, business as usual activity including projects and recruitment slowed down resulting in less spend.

3.2.6 The table below shows some of the key movements, the assumptions made by managers and whether they have held true.

Area	Comment	Amount
ASC Demand	Council expected demand to return in the final quarter but with the lockdown, additional deaths and people being house bound and reliant on family and other networks, this demand did not materialise.	£300k
Children's social care	Expected demand did not materialise in the final quarter including one complex case	£120k
Elections	Individual Electoral registration grant received which was not expected.	£47k
Business Support	Vacancies within the last quarter £8k, further reduction in printing, postage and stationery £31k. Staff were asked to reduce usage and this has been achieved.	£39k
St Georges (ROPE)	Council was anticipating legal fees which were shown as a pressure at Q3 as the Council were awaiting confirmation on Garden Community Funding. Delays in the local plan/HIF, resulted in no legal fees, the Garden Communities Funding has now been confirmed and forms part of the budget changes for 21/22.	£40k
Commercial Properties	<p>The rental levels stayed consistent, but the expectation was that the Council would have more void units as government support relaxed but it continued past Christmas with even more grants. The Council have also charged a rental for the Testing Centre to use a Unit we thought would be void. We did not know this when the Q3 report was written.</p> <p>Lower than expected utilities, repairs etc as less businesses were on site as they were not operating due to Government Restrictions.</p> <p>Provision for bad debts was reviewed at the year end and resulted in returning c£100k from the provision. The main reason for this return was in 2019/20 the Council anticipated higher voids and debts as a result of the Pandemic; this assumption proved pessimistic and the actual position significantly better. Continuation of business grants could be a factor here.</p>	£156k

Area	Comment	Amount
Highways Works	The Councils main contractor had staffing issues which caused delays in works being completed	£23k
Safety Partnership	LCC notified RCC early in the financial year that additional contributions would be needed to compensate income in relation to the Safety Partnership. Subsequently LCC have been able to include the losses as part of the Sales, Fees and Charges losses claim thereby reducing contribution required from RCC. Good news but would have been nice to be told sooner.	£50k
Transport	Transport relating to Demand Led Services (Adults, SEN, Children Social Care) all reduced, matching the fall in demand for core services.	£34k
Tarmac Overheads	In the final quarter, Tarmac confirmed the split of overheads on works with a greater proportion charged to Capital giving a Revenue saving.	£56k
Planning Income	A higher number of planning applications than expected received in the final quarter.	£94k
Total		£959k

3.2.7 The table above only includes movements between Q3 and Q4 which impact the surplus achieved. There were other grants and income received in Q4 which were not anticipated but as these grants, where unspent, have been transferred to reserves to be spent in future years they do not impact the overall position. For example, the CCG contributed an additional £300k to the BCF during Q4. This is shown as an “underspend” at Q4 but a transfer to earmarked reserves of the same value means it is cost neutral.

3.3 Directorate position

3.3.1 The Directorate forecasts are detailed in Appendix B. Over and underspends have been split, where possible, according to whether they are COVID-19 related. Where there are other risks that are causing overspends outside of COVID-19, these are discussed in Appendix G.

3.4 Use of COVID funding

3.4.1 The Total amount COVID grants received is £4.988m of which general COVID grants make up £2.310m including £874k received in late 19/20, of which £848k was unused as at 31st March and transferred to an Earmarked Reserve. This reserve will be drawn down in 2021/22 as per Budget Report (17/2021). On top of the general funding, there has been specific funding for various initiatives. A full breakdown is given in Appendix D.

3.4.2 Costs associated with COVID-19 are shown in a separate cost centres but some are also shown in Directorate budgets. Appendix C gives more information on the covid position including grants and expenditure coded directly to directorates. The overall

position shows that the grants from Government are sufficient to cover all 20/21 costs. There will also be £641k transferred to reserves to help meet future costs associated with the pandemic. A summary of the Covid position on the Outturn figures is shown in the table below.

	£000	Notes
Additional costs		
Directorates	1,049	Costs charged against Directorate service budgets as explained above. This does not include £228k of expenditure funded by grants posted direct to directorates
Lost Income	926	Lost income from Council services during the pandemic compensated for by grant
Additional Staffing Costs	434	Additional Staffing Costs to assist the Council in responding to the Pandemic
Sub total	2,476	
Covid cost centre (see Appendix E)	1,826	Covid specific expenditure including ring-fenced grants (e.g. infection control fund) charged directly to specific projects
Lost Investment Income	44	Reduced investment income due to interest rate movements
Sub total	1,871	
Total costs	4,347	
Grants	4,988	Includes anticipated grant income for lost income This does not include £228k of grants posted direct to directorates
Total 20/21 net impact	(641)	
Unused Grant to Reserve	641	The unused grant will be carried forward to use in 21/22
Impact on Surplus/Deficit	0	

3.5 Transfers to/from Reserves

3.5.1 The transfer to/from outturn reserves figures, represent various issues:

- The outturn on planned transfers agreed in the 20/21 budget. Where there are figures in the budget column, the table shows the actual position.
- New transfers to/from reserves requested by Officers. Within the outturn position, Officers have provisionally made decisions about transferring general funds to reserves that now require approval.

3.5.2 Ring fenced funds can be transferred automatically as per the Financial Procedure Rules.

Reserve	Commentary	Budget	Outturn	Approval required
NB: numbers in brackets represents transfers from reserves.		£000	£000	
Budget Carry Forwards	Approved budget Carry Forwards from 2019/20 (approved by Cabinet in Report 84/2020)	(285)	(285)	
Invest to Save – return of investment (Green Waste)	Repayment of year 1 investment for implementing Green Waste Charging	27	27	
S106 – Bus Route Contribution	Drawdown of s106 for the running of the Oakham Hopper Service.	(35)	(35)	
Highways (Drainage Works)	Deliver additional drainage remediation works.	(30)	(30)	
Invest to Save (Procurement Projects)	Investment in procurement projects (Waste, Highways and Leisure)	(153)	(153)	
NNDR	Use of NNDR reserve to smooth the impact of Business Rates income.	(139)	(139)	
Budget C/Fwd to 21/22*	Budget carry forward requests to deliver projects already underway in 20/21 (see 3.5.2 for more detail).		596	Yes
SEN Provision start up contribution	Draw down part of Contribution of £200k agreed in report (71/2019)		(27)	N/A
Covid Grants*	Un-ringfenced Covid support grant not spent in year to be used to meet any Covid expenditure demand in 21/22. The total transfer is £640k with the non-ringfenced contribution below.		397	Yes
Repairs Reserve	There are a number of compliance / condition works that the Councils Property Estate requires to ensure that it remains safe for people to access. The Property Team are currently working on establishing the extent of the works required. The underspend on Property Services and Commercial Properties is proposed to be transferred to the repairs reserve and drawn down as the programme evolves.		214	Yes

Reserve	Commentary	Budget	Outturn	Approval required
NB: numbers in brackets represents transfers from reserves.		£000	£000	
	The high-level timeline for this is progress update August, ahead of Q2 Finance Report and full identified position included within the Q3 Finance Report.			
RALS	The Government changed the policy regarding the Adult Education Budget in March 2021. The change requires that if providers of further education do not deliver 90% of their budgeted provision then the difference would be reclaimed by the DfE. Clearly with the pandemic and the government restrictions in place, the Council has not delivered the 90% threshold. This contribution to the reserve would cover the clawback for RCC.		20	Yes
Total Non Ring Fenced Grants		(615)	585	
Public Health	Under delivery of projects due to the pandemic	(101)	156	N/A
Better Care Fund	Includes £227k underspend against the BCF grant due to under delivery of project due to the pandemic plus £300k additional contribution from the CCG		527	N/A
Culture Contributions	The Culture Budgets have received various small contributions to support the specific programmes within the County see 3.5.3 for details		6	
Covid Grants	A number of ring-fenced grants e.g. Infection Control have been received and will need to be transferred to reserve to meet the new expenditure		244	N/A
Total Ring Fenced Grants		(101)	933	
Total Reserves		(716)	1,518	

3.5.3 Within the above table there are two elements that require approval

- a) Set up a new Ring-Fenced Leisure & Culture Reserve (£6k) to facilitate holding ring-fenced grant and contributions received: Local Sports Alliance (£1k), Local Cinema Fund (£3k) and Military Commemorations (£2k). The ceiling on this will be limited to the value of the grant/contribution received.
- b) Approve the transfer to reserves of the following:

Reserve	Commentary	Amount £000
Budget Carry Forward		
Customer Service Improvements (CSI)	Council previously agreed £200k to support CSI. This funding is still unspent and will be used to support the move to Digital First and other CSI.	150
Local Plan Production	A budget of £280k in 20/21 was agreed for the Local Plan. The carry forward will facilitate the completion of the Local Plan Inspection.	210
Procurement Projects	Council previously agreed budgets to support key service procurements. The remaining budgets will continue to be used on these projects. (Waste £49k, Highways £50k and Leisure £33k)	132
Early Years Training	To support early year providers and deliver training cancelled in 20/21	27
Revenue Contribution to Capital Outturn (RCCO)	Two projects with agreed RCCO were not completed in year and the funding will be needed in 21/22 when the projects will complete (OEP £44k - works to unit 2 & 4) and IT (server hardware) £33k)	77
Total Budget Carry Forward Requests		596
<u>Other Request</u>		
Covid Grants	Carry forward un-ringfenced funds to meet any future costs associated with the Councils pandemic response	397
Repairs Reserve	Required to meet the Compliance/Condition works across the Councils Property Estate	214
RALS	Required to cover any potential clawback of grant income	20
Total Other Requests		631
Total Transfers requiring Approval		1,227

3.5.4 A full list of earmarked reserves as at the 31st March is shown in Appendix F.

3.6 Year End Management Accounts and Statutory Accounts

3.6.1 There are various technical adjustments that are required for the statutory accounts. In the statutory accounts, a full reconciliation of the management accounts will be provided. Key adjustments include:

- Collection Fund – Both Council Tax and Business Rates are administered through Collection Funds. These Collection Funds require different accounting treatment to normal income streams within the Councils outturn position. The Council will receive its Budgeted Income from the Collection Fund regardless of whether the Collection Fund has collected the income required. The accounting treatment and timing creates a surplus/deficit in one year which is offset in future years.
- Pensions – There are two elements to pensions
 - i) The Amount the Council pay over to the Pension Fund based on actual staffing levels this element was £3.2m and is included within the outturn report.
 - ii) The Movement on the Pension Liability. This represents that value the Council would owe if the Council ceased today. The Councils deficit on the pension fund has grown by £19.4m resulting in a total liability of £59.4m. The main reason for the change is due to performance in investments as a result of the pandemic. Every Council has a pension liability and the movement in the pension liability is consistent across the sector. The Council will not have met this liability in the short term. The Council has built a 1% increase in contribution rates to the pension fund, this is still considered appropriate based on the information we have to date. This movement is included within the accounts and not within the outturn position.
- Schools – The Council has to consolidate maintained schools, of which the Council has three, into its Statement of Accounts. The net impact of this consolidation is £171k.
- The Council has also had to facilitate the payment of business grants as a result of the pandemic. The business grants paid are fully funded by Government but will not be included within the accounts or the outturn report. The Council has paid out £18.5m of grants to support businesses within Rutland. There are strict rules around the technical accounting for these grants. Some of the grants will stay in the accounts and some will be removed. The accounts will include the full details.

3.6.2 The adjustments between the management accounts and Statement of Accounts will be subject to audit by Grant Thornton, the Council’s external auditors.

4 CAPITAL OUTTURN

4.1 The Council spent £6.508m on the capital programme in 2020/21. The following table sets out the position against the capital programme as at 31st March 2021. A full list of approved schemes is shown in Appendix F.

	Total Project Budget	Prior Years Outturn	Outturn 20/21	Future Year Outturn	Total Outturn	Total Project Variance
	£000	£000	£000	£000	£000	£000
Capital Projects: On Hold						
Commercialisation	10,000	0	0	0	0	(10,000)
Asset Management	513	342	0	0	342	(171)
Strategic Aims and Priorities	543	343	0	0	343	(200)

Total: On Hold	11,056	685	0	0	686	(10,371)
Capital Projects: Not Started						
Asset Management	1,969	0	0	1,969	1,969	0
Strategic Aims and Priorities	1,024	0	0	1,024	1,024	0
Total: Not Started	2,993	0	0	2,993	2,993	0
Capital Projects: In Progress						
Commercialisation	110	66	0	44	110	0
Asset Management	5,978	40	169	5,769	5,978	0
Strategic Aims and Priorities	6,356	2,760	2,010	1,586	6,356	0
Total: In Progress	12,444	2,866	2,179	7,399	12,444	0
Capital Projects: Completed						
Commercialisation	160	0	165	0	165	5
Asset Management	3,388	241	3,020	0	3,261	(127)
Strategic Aims and Priorities	3,631	2,524	1,144	0	3,668	37
Total: Completed	7,179	2,765	4,329	0	7,094	(85)
Total	33,672	6,316	6,508	10,391	23,216	(10,457)

Figures shown in brackets denotes surplus position

- 4.2 Projects on Hold - £11m of capital projects are currently on hold, so far £685k of works have been completed on these projects. Details of these schemes can be found in Appendix F. £10m of this relates to a decision made by Council a few years ago to set aside funds to invest in revenue generating assets subject to the necessary due diligence. Opportunities have been limited and that is likely to be the case in the current environment where “bricks and mortar” retail/other business is under threat. This is not a key area of focus at the moment.
- 4.3 Projects not started - £2.9m of new capital projects have not started as at 31st March 2021, the majority of these projects (£2.7m) were planned to start in 2021/22, Details of these schemes can be found in Appendix F.
- 4.4 Projects in Progress - £13.2m relate to long term projects that have spanned more than one financial year and are not yet completed. The key project is the £5.2m Catmose School expansion which has only recently been approved. The Oakham Castle project £2.4m and the Digital Rutland LFFN project £2.2m are almost completed, Budget Managers are working towards closing down the schemes early 2020/21.
- 4.5 Projects Completed - £6.2m relates to the outturn position of projects completed in 2020/21. This has resulted in a project variance of £85k underspend. The main projects making up this underspend are:
- Highways £109k underspend which will be reinvested in further highways works and will be re-allocated in 2021/22 (Cabinet paper 15th June, Council 5th July)
 - 9 Buckingham Road Project was for the extension of a council owned property to accommodate a family containing three generations of adults. The project was funded by Section 106 affordable Housing and was underspent by £47k.

- Some of the original budget for the Digital Rutland Phase 3 Project was reallocated to the Digital Rutland LFFN Project (Cabinet approved 14th October 2019 Report 159/2019). Phase 3 was finalised in 2020/21 with a £85k overspend. The overspend was funded from the BT Gainshare investment Account. The gainshare is triggered when the take-up of BT internet packages exceed the assumed target. The current balance on the gainshare account is £137k which will continue to change with take up until 31st March 2022. The final balance from gainshare will be shared between RCC and Central Government (DCMS).

4.6 The capital expenditure incurred in the year has been financed as follows:

	Outturn 2020/21
	£000
Financed by:	
Grants & Contributions	6,093
Capital Receipts	179
Developers Contributions	214
Prudential Borrowing	22
Total Financing	6,508

4.7 The funding for Schofield Road Culvert Works was changed at outturn from S106 to highways Capital Grants, approved by the Chief Finance Officer as per the Financial Procedure Rules. No Suitable S106 agreements was available to cover these works.

4.8 The approved capital programme was £29.369m as per the 2020/21 Quarter 3 Budget Monitoring Report (Report No: 27/2021). The net change to the capital programme is £4.503m, therefore giving a revised capital programme of £33.872m

	Project	Amount £000	Amount £000
Approved Capital Programme (Q3 Report 27/2021)			29,369
New Capital Programme – Approved Since Q3			
Strategic Aims and Priorities	North Luffenham Recycling Centre (Delegation)	5	
Strategic Aims and Priorities	North Luffenham Community Centre Refurbishment (Delegation)	26	
Asset Management Requirements	Integrated Transport Capital Programme (Report No 25/2021)	900	
Asset Management Requirements	Schools - Catmose Expansion (Report 35/2021)	5,500	
Asset Management Requirements	Highways Capital Programme (Report 39/2021)	1,000	
Strategic Aims and Priorities	IT Hardware 2020/21 (Delegation)	33	
Strategic Aims and Priorities	SEND (Ring Fenced Funding)	500	

	Project	Amount £000	Amount £000
Total New Capital Programme – Approved Since Q3			7,964
Closed Capital Projects			
Asset Management Requirements	Schools - increased school places	(2,967)	
Asset Management Requirements	Integrated Transport - replaced with new capital programme	(639)	
Asset Management Requirements	Salix Loan - Final instalment	(105)	
Commercialisation	Invest to save – the project will be replaced when a specific project is identified.	(200)	
Total Cancelled Capital Projects			(3,911)
Approved at Budget Setting (Report 34/2021)			
Strategic Aims and Priorities	Devolved Formula Capital (2021/22) – Ring fenced	12	
Strategic Aims and Priorities	Disabled Facilities Grant (2021/22) – Ring fenced	238	
Total Approved at Budget Setting			250
Total Adjustments to Capital Programme			4,503
Revised Capital Programme 2020/21			33,672

4.9 As at 31st March 2021 the approved capital programme was £33.872m. The table below reflects the changes in the capital programme from any year end movements. The capital programme from 1st April 2021 will be £26.694m.

	Project	Amount £000	Amount £000
Approved Capital Programme (as at 31st March 2021)			33,672
Completed Capital Budget: Year end 2020/21			
Commercialisation	Various (See Appendix F for further details)	(160)	
Asset Management Requirements	Various (See Appendix F for further details)	(3,388)	
Strategic Aims and Priorities	Various (See Appendix F for further details)	(3,631)	
Total Completed Capital Budget: Year end 2020/21			(7,179)
Revised Capital Programme 2021/22			26,494

5 SCHOOLS FUNDING

5.1 Schools are funded from ring fenced grants, the most notable of which is the Dedicated Schools Grant (DSG). This funding cannot be used for any other Council function, and essentially schools operate within their own fund with any under or over expenditure being taken forward into future years.

5.2 The table below shows the forecasted outturn on the DSG.

	Schools £000	High Needs £000	Early Years £000	Central Schools £000	Total £000
Surplus/(Deficit) Carry Forwards from 2019/20	19	(458)	135	37	(267)
DSG Allocations	25,261	4,224	1,833	166	31,484
Transfer between blocks	(126)	126	0	0	0
Academy Recoupment	(23,288)	(234)	0	0	(23,522)
Expenditure in Year	(1,847)	(4,235)	(1,850)	(153)	(8,085)
Under/(Over) spends in 2020/21	0	(119)	(17)	13	(123)
Surplus/(Deficit) Carried Forward to 2021/22	19	(577)	118	50	(390)
Percentage of DSG	0.06%	1.83%	0.38%	0.16%	

Figures shown in brackets denotes expenditure/deficit position

5.3 As reported consistently, the main area for concern is around the High Needs element of the DSG. At Q3 there were 252 Education, Health and Care plans, this is a 10% increase on the beginning of the financial year. The recovery plan is currently being updated in line with the projects progress and considering the impact of Covid-19. The surplus of £19k on the Schools Block is being allocated to schools via the 2021/22 funding process.

5.4 The Final Funding for the Early Year block is unknown at present as the funding will be based on January 2020 Census (9/12) and January 2021 (3/12). With the census being completed at the start of the lockdown period numbers are difficult to predict, with the final allocation announced July. The Council have been liaising with settings regularly to ensure settings record all children correctly on the census.

5.5 New regulations were introduced by the DfE in 21/22 that requires any maintained school who set a deficit budget, to submit a recovery plan alongside the Budget Intention of the school. The Council has received 2 notifications of deficits from maintained schools. The Council is working with the schools to meet this requirement.

6 BUDGET 21/22

6.1 Since the budget was approved, various updates are now required to:

- reflect new grants received;

- carry forward agreed underspends as per para 3.5;
- update the budget for known pressures and unavoidable commitments;
- Process the savings identified as part of the Budget Review.

6.2 Appendix D shows a summary of budget changes with the detailed list of budget changes where approval is sought in Appendix E.

6.3 Whilst the budget has been updated for known pressures, there are also a range of risks which are being monitored which could have a budget impact. These are included in Appendix G.

7 MEDIUM TERM FINANCIAL PLAN (MTFP) UPDATE

7.1 The Council has updated its MTFP to reflection the adjustments in section 6, the revised MTFP is shown in Appendix I.

8 CONSULTATION

8.1 Formal consultation is not required for any decisions being sought in this report. Internal consultation has been undertaken with all officers regarding the outturn position and future pressures.

9 ALTERNATIVE OPTIONS

9.1 Cabinet are requested to make decisions about whether unspent budgets should be carried forward to 2021/22. In many cases, these related to ongoing projects and it should be noted that officers may have already committed such budgets (i.e. work may have been started but not finished) or plan to do so for service delivery in 2021/22. Cabinet can choose to approve the carry forwards or could still request that budget managers assess whether such expenditure can be absorbed within existing budgets or savings made elsewhere. Where this is not possible, there may be budget pressures later in the year.

9.2 Members are also being asked to make additional contributions to earmarked reserves. Members could choose to retain all funds in the General Fund Reserve rather than to prop up earmarked reserves. The former is not the preferred option for the reason that the establishment of earmarked reserves recognises that funds are likely to be needed for a specific cause. Retaining such funds in a General Reserve could give the impression that the Council's financial health is better than what is actually the case.

9.3 Members are also asked to approve a series of new pressures for 21/22. Members could choose to ask budget managers to assess whether such expenditure can be absorbed within existing budgets or savings made elsewhere. As Members will be aware, Officers have only put forward pressures where these cannot be managed. Senior Management Team have also considered every staffing request whether that is to cover maternity leave or replace like for like.

10 FINANCIAL IMPLICATIONS

- 10.1 The report highlights the impact on the MTFP on the Outturn for 20/21 and future years. The MTFP in Appendix I sets out the position should all decisions be approved.

11 LEGAL AND GOVERNANCE CONSIDERATIONS

- 11.1 There are no legal implications arising from this report.
- 11.2 The recommendations include requests for approvals to carry forward budgets, transfer funds to reserves, amend the budget for new pressures and new grants and establish a new reserve for donations. All the above recommendations are made in accordance with the Council's Financial Procedure Rules.

12 EQUALITY IMPACT ASSESSMENT

- 12.1 An Equality Impact Assessment (EqIA) has not been completed because there are no service, policy or organisational changes being proposed.

13 DATA PROTECTION IMPLICATIONS

- 13.1 A data protection impact assessment has not been completed as there are no data protection implications.

14 COMMUNITY SAFETY IMPLICATIONS

- 14.1 There are no community safety implications.

15 HEALTH AND WELLBEING IMPLICATIONS

- 15.1 There are no health and wellbeing implications.

16 CONCLUSION AND SUMMARY OF REASONS FOR THE RECOMMENDATIONS

- 16.1** The report updates Cabinet and all members of the outturn for 20/21 including the impact of COVID-19 on the Council's finances and the Medium Term Financial Plan. The report also asks Members to approve budget carry forwards and transfers to/from reserves and new pressures for the 21/22 budget. **The Council still needs to address the funding gap as highlighted in the summary from the s151 officer.**

17 BACKGROUND PAPERS

- 17.1 None.

18 APPENDICES

Appendix A: Approved Budget 20/21 changes

Appendix B: Directorate outturn

Appendix C: COVID position

Appendix D: Budget 21/22 updates

Appendix E: Budget changes 21/22

Appendix F: Capital Programme

Appendix G: Pressures and uncertainty

Appendix H: Earmarked Reserves

Appendix I: Medium Term Financial Position

A Large Print or Braille Version of this Report is available upon request – Contact 01572 722577.

Appendix A. Approved Budget 20/21 changes

This Appendix shows changes to functional budgets and other budget changes. In the final quarter, changes relate primarily to new grants.

Description	Net Cost of Services £000	Capital Financing £000	Funding £000	Transfer to/(from) Reserves £000	Spend on Capital £'000	(Surplus)/ Deficit £000	Cabinet* £500k Limit £000	Cabinet Other £000	Council £000	Ch Exec. s151 Officer £000
Q3 Budget (27/2021)	40,278	(997)	(38,619)	(716)	44	(10)	0	285	50	(101)
(i) CIL Compensation	23	0	0	0	0	23	0	0	23	0
(ii) IT Hardware	(33)				33	0	0	0	0	33
(iii) Additional Covid grant	(765)					0				(765)
(iv) Additional Covid budget	765					0				765
Approved Budget at Outturn	40,268	(997)	(38,619)	(716)	77	13	0	285	73	(68)

Figures shown in brackets denotes income/surplus position

- (i) Compensation payment in lieu of CIL liabilities to Parish Councils as agreed by Council (Report 153/2020)
- (ii) Capitalisation of IT Hardware (server works) planned spend from revenue budget
- (iii) & (iv) new Covid-19 budgets funded by Government grants received in Quarter 4

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Appendix B: Directorate Outturn

B1. PEOPLE DIRECTORATE

The Directorate Summary shows the performance against budget and how this has moved since Quarter 3. Directorate functional budgets were set before the onset of Covid-19 and were not revised in year given the uncertain context. This means the “variance” against budget is in many cases expected. The variance is broken down arbitrarily between Covid and other factors. Where a budget has an underspend then Officers may request a budget is carried forward to be used next year or put into earmarked reserves so it can be used for a specific purpose in the future. The “Ref” column indicates further information behind variances - found below. The commentary is not exhaustive.

Function	Ref	Revised Budget	Q3 Forecast	Outturn	Outturn variance to Budget	Outturn Variance Covid-19 Related	Outturn Variance Other	Budget carry forward	Transfers to reserves
Directorate Management	1.1	1,688,800	1,829,200	1,842,600	153,800	176,700	(22,900)		
Business Intelligence		147,900	147,700	136,600	(11,300)		(11,300)		
Total Directorate Costs		1,836,700	1,976,900	1,979,200	142,500	176,700	(34,200)	0	0
Public Health	1.2	101,500	34,500	(54,700)	(156,200)		(156,200)		156,200
BCF Programme Support	1.3	96,000	93,200	86,000	(10,000)	6,300	(16,300)		
BCF Unified Prevention		394,000	346,600	348,000	(46,000)		(46,000)		209,900
BCF Holistic Management of Health & Wellbeing		956,000	944,000	923,500	(32,500)	53,100	(85,600)		
BCF Hospital Flows		999,000	978,800	987,000	(12,000)		(12,000)		
Adults and Health (Ringfenced)		2,546,500	2,397,100	2,289,800	(256,700)	59,400	(316,100)	0	366,100
Non BCF Contract & Procurement	1.4	469,700	434,300	402,400	(67,300)		(67,300)		
ASC Community Inclusion	1.5	1,004,100	1,144,000	1,186,100	182,000	200,200	(18,200)		
ASC Prevention & Safeguarding	1.6	176,100	25,100	23,500	(152,600)	3,000	(155,600)		
ASC Prevention & Safeguarding - Staffing		267,600	271,300	288,500	20,900	14,100	6,800		
ASC Housing		163,700	145,400	180,800	17,100	47,790	(30,690)		102,000

Function	Ref	Revised Budget	Q3 Forecast	Outturn	Outturn variance to Budget	Outturn Variance Covid-19 Related	Outturn Variance Other	Budget carry forward	Transfers to reserves
ASC Support & Review - Daycare	1.7	199,100	16,400	12,900	(186,200)		(186,200)		
ASC Support & Review - Direct Payments	1.8	806,100	936,300	921,900	115,800		115,800		
ASC Support & Review - Homecare	1.9	1,919,700	1,805,100	1,793,200	(126,500)	19,700	(146,200)		
ASC Community Income	1.10	(323,700)	(393,900)	(409,300)	(85,600)		(85,600)		
ASC Support & Review - Other	1.11	441,500	416,900	374,900	(66,600)		(66,600)		63,900
ASC Support & Review - Residential & Nursing	1.12	3,445,900	3,527,300	3,250,500	(195,400)		(195,400)		
ASC Support & Review - Staffing	1.13	515,500	497,300	489,700	(25,800)		(25,800)		
ASC Hospital & Reablement		439,400	466,900	417,000	(22,400)	50,000	(72,400)		
Adults and Health (Non Ringfenced)		9,524,700	9,292,400	8,932,100	(592,600)	334,790	(927,390)	0	165,900
Safeguarding		348,700	330,600	334,200	(14,500)		(14,500)		
Referral, Assessment and Intervention Service	1.14	222,800	308,200	268,400	45,600	49,100	(3,500)		
Permanency and Protection Service	1.15	514,000	655,900	614,200	100,200	78,000	22,200		
Fostering, Adoption and Care Leaver Service	1.16	1,918,800	2,124,700	1,988,000	69,200		69,200		
Early Intervention - Targeted Intervention	1.17	1,286,000	1,099,000	1,067,000	(219,000)		(219,000)		
Early Intervention - SEND & Inclusion		393,600	394,800	372,100	(21,500)		(21,500)		
Early Intervention - Universal and Partnership	1.18	326,600	252,900	261,000	(65,600)		(65,600)		
Children's		5,010,500	5,166,100	4,904,900	(105,600)	127,100	(232,700)	0	0

Function	Ref	Revised Budget	Q3 Forecast	Outturn	Outturn variance to Budget	Outturn Variance Covid-19 Related	Outturn Variance Other	Budget carry forward	Transfers to reserves
Schools & Early Years		221,500	180,700	211,800	(9,700)		(9,700)	27,000	
Rutland Adult Learning & Skills Service (RALSS)	1.19	(1,400)	45,000	26,600	28,000		28,000		20,000
Learning and Skills		220,100	225,700	238,400	18,300	0	18,300	27,000	20,000
Total People - GF (Ringfenced)		2,546,500	2,397,100	2,289,800	(256,700)	59,400	(316,100)	0	366,100
Total People - GF (Non Ringfenced)		16,592,000	16,661,100	16,054,600	(537,400)	638,590	(1,175,990)	0	0
Total People		19,138,500	19,058,200	18,344,400	(794,100)	697,990	(1,492,090)	27,000	552,000

Figures shown in brackets denotes surplus position

27

- 1.1. At Directorate Management there have been some key changes with the Strategic Director acting as Interim Chief Executive which has given an underspend. This has been more than offset by an overspend in Children's due to Agency managers supporting with Covid-19, Ofsted Improvement work support and other management staff changes.
- 1.2. Public Health underspend mainly due to reduced demand for sexual health and health checks during covid restrictions. This underspend has to be transferred to the public health reserve and used for future public health work.
- 1.3. The BCF agenda has seen a change of emphasis during the last financial year with the focus being on the Pandemic Response. This has resulted in a number of the BCF schemes not being delivered. The under spend has to be transferred to reserves to be used on future BCF projects.
- 1.4. The Contract and Procurement underspend mainly relates to vacancy savings which have now been filled.
- 1.5. The Community Inclusion Team has been significantly affected by the Pandemic. They have delivered a service and had to manage self-isolation working within strict client/staff bubbles. With the use of agency staff to cover sickness and loss of income from external users (Leicestershire County and health contributions) net spend has increased.
- 1.6. The Prevention and Safeguarding Service has seen a reduction in demand for respite due to fears of COVID in respite settings. Many of the service users would be classified as 'vulnerable' and have been following guidance to stay at home, which has resulted in an under-budget position.

- 1.7. Day care provision has been suspended while Covid restrictions are in place. Future service provision is being reviewed as part of future Budget savings work.
- 1.8. Increased demand for direct payments as service users opt for different methods for the delivery of their packages of care. As a result, there has been a decrease in expenditure within the Homecare budget.
- 1.9. Homecare saving mainly due to less demand from older people, as well as contributions from the CCG under the Early Discharge arrangements (c£300k) which resulted in more people being discharged from hospital to free up bed space to support the pandemic response. Some of the c£300k funded costs which would have normally been picked up by the Council in normal circumstances.
- 1.10. Greater number of service users financially assessed as being able to self-fund their care means the Council gets a greater income contribution towards the cost of care.
- 1.11. ASC Other includes iBCF which is part of the wider BCF programme forms part of this function. As with 1.3 the BCF programme has been impacted by the pandemic response with the iBCF also being transferred to reserves to support the delivery of the BCF programme in future years.
- 1.12. Underspend in relation to residential care mainly relates to Learning Disability Residential Care where the conclusion of a legal case concerning a high cost package of care saw the cost of care being transferred to another Local Authority.
- 1.13. The ASC Support and Review Staffing team has seen a higher than normal staff turnover at the start of the financial year, this settled down towards the end of the year with all vacancies filled.
- 1.14. Overspend on Contact and Referral Team due to agency cover within the team to support the pandemic response.
- 1.15. The main reason for the overspend in the Permanency and Protection Service is due to agency staff to support the pandemic response.
- 1.16. The Fostering and Adoption Service has seen a new High Cost Placement (£88k) during the year. The pressure has been reduced due to a small reduction in support to some care leavers.
- 1.17. The Targeted Intervention service underspend is a result of the following issues
 - a) The number of cases in residential care has reduced from 4 to 1 during the year (£111k)
 - b) Children's Centre switched to online provision during lockdown (£56k)

c) Aiming High Provision taking place virtually due to Covid-19 (£28k)

d) Vacancies within the team (£26k)

1.18. The Early intervention and Partnership Service underspends are mainly due to restrictions in relation to the pandemic with the service being operated remotely.

1.19. RALS has seen a reduction in course fee income due to Covid and the College being closed in line with Government Guidelines.

B2. PLACES BUDGET MONITORING SUMMARY

Function	Ref	Revised Budget	Q3 Forecast	Q4 Outturn	Q4 Outturn Variance to Budget	Outturn Variance Covid-19 Related	Outturn Variance Other	Budget C/fwd	Transfer to earmarked reserves
Directorate Management	2.1	224,700	122,700	122,981	(101,719)	12,235	(113,954)		
Development Control		195,300	273,800	179,286	(16,015)	17,110	(33,125)		
Drainage & Structures		210,700	210,000	187,139	(23,561)	0	(23,561)		
Emergency Planning		35,200	33,500	33,475	(1,725)	0	(1,725)		
Crime Prevention	2.2	145,800	115,700	109,665	(36,135)	0	(36,135)		
Environmental Maintenance	2.3	1,165,000	1,400,400	1,360,666	195,666	13,167	182,499		
Forestry Maintenance		103,400	110,000	104,063	663	0	663		
Highways Capital Charges		1,720,200	1,720,200	1,720,200	0	0	0		
Highways Management	2.4	191,900	346,100	327,011	135,111	195,140	(60,029)	50,000	
Commissioned Transport	2.5	1,800,900	1,877,200	1,843,783	42,883	103,863	(60,980)		
Lights Barriers Traffic Signals		134,300	128,700	123,025	(11,275)	0	(11,275)		
Parking	2.6	(307,300)	129,500	125,010	432,310	459,681	(27,371)		
Pool Cars & Car Hire		111,400	95,500	91,627	(19,773)		(19,773)		
Public Protection		387,800	403,400	402,019	14,219	14,448	(229)		
Public Rights of Way	2.7	94,600	66,900	41,860	(52,740)	0	(52,740)		
Public Transport	2.8	859,500	754,300	744,988	(114,512)		(114,512)		
Road Maintenance	2.9	414,100	326,000	262,183	(151,917)	0	(151,917)		
Transport Management	2.10	387,600	403,600	340,253	(47,347)	2,415	(49,762)		
Waste Management	2.11	2,479,100	2,640,500	2,714,765	235,665	115,600	120,065	48,590	
Winter Maintenance	2.12	268,700	268,700	300,770	32,070	0	32,070		
Planning Policy	2.13	621,500	657,500	404,769	(216,731)	25,493	(242,224)	209,600	
Tourism		16,200	16,200	13,815	(2,385)	0	(2,385)		
Health & Safety	2.14	70,000	40,900	37,389	(32,611)	0	(32,611)		
Property Services	2.15	1,145,100	1,037,600	950,913	(194,188)	0	(194,188)		194,000
Building Control		(38,100)	(36,400)	(36,539)	1,561	0	1,561		

Function	Ref	Revised Budget	Q3 Forecast	Q4 Outturn	Q4 Outturn Variance to Budget	Outturn Variance Covid-19 Related	Outturn Variance Other	Budget C/fwd	Transfer to earmarked reserves
Commercial & Industrial Properties		(271,000)	(135,700)	(291,286)	(20,286)	0	(20,286)		20,000
Economic Development	2.16	166,700	111,800	114,434	(52,266)	5,442	(57,708)		
Culture & Registration Services	2.17	115,800	204,800	179,691	63,891	102,853	(38,962)		2,244
Libraries		483,700	477,700	461,639	(22,061)	0	(22,061)		
Museum Services	2.18	406,800	449,900	436,007	29,207	37,551	(8,344)		2,860
Sports & Leisure Services	2.19	89,500	289,400	271,062	181,562	210,599	(29,037)	33,100	1,100
Total Places		13,429,100	14,540,400	13,676,662	247,562	1,315,597	(1,068,035)	341,290	220,204

Figures shown in brackets denotes surplus position

- 31
- 2.1. The Directorate Management underspend relates to the Deputy Director Post which has been vacant throughout the year.
 - 2.2. The underspend is due to a vacancy being held (£25k) and Crime and Disorder costs incurred covered by Police Grant funding received in year.
 - 2.3. Environmental Maintenance adjusted the grounds maintenance contract to incorporate Rural Grass Verges and 2 full width Cuts. The Head of Service post has also been vacant and has been covered by Agency interim cover costing £89k. These overspends have been partly mitigated by an increase in Cemetery income of £31k.
 - 2.4. The overspend within Highways Management is down to additional agency costs to cover the highways managers post (c£44k), maternity cover for the highways engineer (c£30k) and the employment of an additional highways engineer (c£23k) to support economic recovery during lockdown. There have been income losses from road adoption income, road closures for works, Licensing and Traffic Regulation Orders (c£171k). A budget carry forward is requested for the Highways Maintenance Contract (£50k).
 - 2.5. Home to school & post 16 transport pressures due to Covid cleaning costs and additional services to allow for social distancing £108k. This cost has been partly mitigated by reduced demand in Adult Social Services and Looked After Children transport of £22k, Transport Fleet fuel and salary savings £38k.

- 2.6. Parking Services has seen a severe drop in income given the periods of lockdown and a decision was made to give free parking in December to encourage shoppers. There was a vacant post, £27k, held throughout the year. Some lost parking income can be reclaimed as per Appendix C2.
- 2.7. The underspend on Public Rights of Way is due to bridges works now funded from capital rather than revenue and delays in delivering small projects on a much larger capital programme funded through additional Government grant.
- 2.8. Public Transport has seen a drop in passenger numbers throughout the pandemic which has resulted in a drop in demand for Concessionary Transport.
- 2.9. An additional £1.295m capital funding for Road Maintenance was approved in September 2020 (Report No 91/2020). The new funding created a saving on the revenue contribution towards the Tarmac overheads costs with a higher percentage being capitalised.
- 2.10. Savings from a vacant post (£27k) plus a reduced service offer during the pandemic with a limited running of educational programmes and projects e.g. Community Speed Watch £24k.
- 2.11. £49k underspend in respect of waste retendering consultancy costs which will be carried forward into 21/22 as the project continues. Of the £284k overspend £169k predominantly relates to increased residual waste tonnages and increased Dry Mixed Recycling (DMR) gate fees and £115k relates to increased costs with operating the civic amenity site under pandemic restrictions.
- 2.12. The Winter Maintenance overspend is due to the severe weather experienced in late December. Additional resources were deployed and a decision was made to order a mid-season restock of salt. This followed DfT guidance that mid-season restocks should be made in a timely manner to allow for delays due to Covid pressures.
- 2.13. The underspend in relation to Planning Policy arise from delays in the inspection of the Local Plan. The underspend has been requested to be carried forward to support the Local Plan process going forward.
- 2.14. The service is now delivered in house which has resulted in lower costs. The budget for 2021/22 has been realigned to reflect service operations.
- 2.15. Property Services underspend due to staff vacancies (£37k), and £68k savings on operating costs (utilities, cleaning) of buildings due to less occupation and £90k of repair works delayed due to resource being diverted to support the vaccination/testing centres.
- 2.16. One member of staff has reduced their hours and one Economic Development Officer was seconded to Leicestershire County Council to support the pandemic response and was not backfilled.

- 2.17. Cultural and registration Services have been hit by Covid with lost income at registrars accounting for the majority of the variance. This was partially offset by salary savings from Registrars not conducting weddings.
- 2.18. Castle hire impacted by wedding cancellations as well as other cultural functions. Records Office have seen increased fees by £15k (to meet Covid restrictions) partly mitigated by Castle and Museum operating cost savings. The £2.8k relates to the Community Cinema ring fenced funding which will be transferred to a reserve and drawn down when required in future years.
- 2.19. Catmose Sports Centre losses due to Covid-19 operating restrictions £172k subsidised by the Council and other Sports Centre hire £39k. The under spend is mainly due to the timing of the Leisure Contract consultancy input and will be carried forward as the project continues. The £1.1k relates to ring fenced contributions to the Local Sports Alliance to be transferred to a reserve and drawn down when required in future years.

B3. RESOURCES BUDGET MONITORING SUMMARY

The Directorate Summary shows the performance against budget and how this has moved since Quarter 3. Directorate functional budgets were set before the onset of Covid-19 and were not revised in year given the uncertain context. This means the “variance” against budget is in many cases expected. The variance is broken down arbitrarily between Covid and other factors. Where a budget has an underspend then Officers may request a budget is carried forward to be used next year or put into earmarked reserves so it can be used for a specific purpose in the future. The “Ref” column indicates further information behind variances and can be found below. The commentary is not exhaustive.

Function	Ref	Revised Budget	Q3 Forecast	Outturn	Total variance to current budget	Variance Covid-19 Related	Non-Covid Variance	Budget C/fwds	Transfers to Reserves
Chief Executives Office		253,200	281,800	244,600	(8,600)	16,300	(24,900)		
Directorate Management		306,400	304,800	304,500	(1,900)	30,400	(32,300)		
Communications	3.1	297,300	310,300	307,300	10,000	152,700	(142,700)		
Corporate Costs		157,000	151,500	167,100	10,100	0	10,100		
Pensions		796,200	791,200	784,200	(12,000)	0	(12,000)		
Audit Services	3.2	157,300	180,900	192,700	35,400	35,400	0		
Insurance		263,800	257,700	247,200	(16,600)	0	(16,600)		
Accountancy & Finance		631,500	612,000	630,100	(1,400)	16,900	(18,300)		
Information Technology	3.3	1,458,800	1,609,800	1,576,600	117,800	135,100	(17,300)		
Business Support Services	3.4	817,100	718,400	679,200	(137,900)	0	(137,900)		
Members Services		270,200	260,400	259,100	(11,100)	0	(11,100)		
Customer Services Team	3.5	407,000	255,400	255,500	(151,500)	0	(151,500)	150,000	
Elections	3.6	123,400	126,500	76,000	(47,400)	0	(47,400)		

Legal & Governance	3.7	580,700	729,200	696,700	116,000	15,800	100,200		
Human Resources	3.8	510,300	466,800	449,400	(60,900)	13,100	(74,000)		
Revenues & Benefits		401,200	379,100	398,000	(3,200)	41,923	(45,123)		
Financial Support		40,000	35,000	26,400	(13,600)	5,000	(18,600)		
Total Resources Directorate		7,471,400	7,470,800	7,294,600	(176,800)	462,623	(639,423)	150,000	0

Figures shown in brackets denotes surplus position

- 3.1. The Communications Team was, for large parts of the year, dedicated to the pandemic response. The Covid element reflects the time spent by the team on responding to the pandemic as opposed to business as usual.
- 3.2. The annual cost of the audit has increased due to the Pandemic and the need to move all audits to remote audits. The additional cost represents the additional time taken to audit and investment in technology.
- 3.3. The additional costs relate to the councils switching to remote working during the pandemic. The costs can be split into 3 main areas hardware £35k, maintenance agreements £45k and mobile phones £37k.
- 3.4. The underspend of £138k can be split into 2 areas
- e) Vacancy Management £75k
 - f) Reduction in printing, postage & stationary £63k due to moving to remote working as a result of the pandemic
- 3.5. The underspend on Customer Services relates to the Customer Services Improvement programme not progressing due to the need for the service to support the Councils pandemic response. This funding is proposed to be carried forward and will be used to support move to Digital First and other CSI.
- 3.6. Elections have underspent due to receiving the Individual Electoral Registration Grant.
- 3.7. The Legal budget is volatile and costs associated with Adult Social Care cases, SEN tribunal claims, Children's social care cases and Planning Litigation are increasing. In particular, some complex Children's social care cases have incurred high costs. Q3 and Q4 showed a reduction in the use of external Solicitors following a service review with the new Solicitor in post. There was a pressure due to a temporary Democratic Services Officer (£15k) required due to Covid

- 3.8. The Human Resources has held vacancies throughout the year until a service review could be completed which has resulted in an underspend of £29k. The review has been completed and revised structure will be in place for 21/22. The training budget was also underspent by £12k and is identified as a budget saving for 21/22.

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Appendix C: Covid position

C1. Overall summary

The table below shows the funding and expenditure the Council has received/spent in relation to Covid-19 (this excludes business grants).

Grant	Amount Awarded	Income Received 20/21	Spent Within Covid & Lost Investment Income	Spent Within Directorates	Ring Fenced Funding Unspent (Transferred to reserve)	Balance / Use of Non ring fenced Grant (Transfer to reserve)	Comment
Grants Within Covid							
Covid-19 LA Support Grant	1,436,761	(1,436,761)	560,616	724,890	0	(151,255)	See Appendix C1 for breakdown
Infection Control Fund	897,007	(892,167)	839,864	0	(52,303)	0	The amount spent has been passported to various Suppliers supporting the care market in line with grant conditions.
Emergency Assistance Grant	23,355	(23,355)	17,000	5,000	0	(1,355)	£12.5k donated to food bank, £5k Citizens Advice Contribution and £5k food parcels
Emergency Active Travel Allocation	400	(400)	0	0	0	(400)	
Covid-19 Compliance & enforcement	13,000	(13,000)	7,228	5,780	0	8	£7.2k spent on Contracted Covid Marshalls. £5.8k is the cost of redeployed staff to undertake Covid Marshall duties.
Re-Opening High Streets Safely	35,627	(35,627)	21,757	10,600	0	(3,270)	£16k Communication Campaign, £5k signage, £11k staff redeployment costs

Grant	Amount Awarded	Income Received 20/21	Spent Within Covid & Lost Investment Income	Spent Within Directorates	Ring Fenced Funding Unspent (Transferred to reserve)	Balance / Use of Non ring fenced Grant (Transfer to reserve)	Comment
Test Track and Trace Funding	120,148	(120,148)	28,148	50,100	(41,900)	0	£28k additional public health costs to support test, track and trace. £50k staff redeployment costs.
New Burdens - Business Grants	540,331	(540,331)	0	0	0	(540,331)	Additional Grant for the additional burden of managing the business grant scheme
Loss of Income	510,713	(510,713)		926,225	0	415,512	See Appendix C2 for details of losses
Contain Funding	921,173	(921,173)	58,397	753,484	(109,292)	0	See Appendix C3 for breakdown
Covid Winter Grant	63,022	(63,022)	46,966	0	(16,056)	0	Payments to support Vulnerable Children and Families. The remaining funding will be used in 21/22
Self Isolation Payments	50,577	(43,625)	20,500	0	0	(23,125)	£23k for administering the system. £20k paid over to those self-isolating.
Workforce Capacity Fund	67,860	(50,574)	50,574	0	0	0	The funding is strictly ringfenced to Boost staffing levels within the Care Sector. The £17k awarded not received is expected to be spent in 21/22.
Adult Social Care Rapid Testing Fund	133,141	(127,815)	103,309	0	(24,506)	0	Support the social care sector, including care homes and domiciliary care providers, by increasing workforce capacity and increasing testing. The remaining balance is expected to be spent in 21/22.
Early Discharge	312,445	0	0	0	0	0	Total award represents the costs we have incurred on behalf of the CCG, not shown in the outturn

Grant	Amount Awarded	Income Received 20/21	Spent Within Covid & Lost Investment Income	Spent Within Directorates	Ring Fenced Funding Unspent (Transferred to reserve)	Balance / Use of Non ring fenced Grant (Transfer to reserve)	Comment
Leisure Recovery Fund	59,249	0	0	0	0	0	Allocation will be spent in 21/22 on support the existing leisure provider
Clinically Extremely Vulnerable	90,829	(90,829)	0	0	0	(90,829)	There have been no additional costs in relation to this funding other than existing RCC staff time already recharged within Contain Funding as the work overlaps between the two funding streams.
Provisional Rough Sleep Emergency Fund	1,650	(1,650)	0	0	0	(1,650)	This grant just offsets expenditure within the General Covid Grant.
Council Tax Hardship	121,611	(117,287)	117,287	0	0	0	The hardship fund was used to provide council tax relief, alongside existing local council tax support schemes. This is payable to the Council Tax Collection fund.
Total within Covid	5,398,899	(4,988,477)	1,871,646	2,476,079	(244,057)	(396,695)	
Within Directorates							
Bus Services Support Grant	94,239	-94,239	0	94,239	0	0	Paid over to bus operators to reflect loss of income
Home to School and College Transport	95,634	-95,634	0	95,634	0	0	Additional grant to meet additional Pressure within Commissioned Transport to meet the additional costs to ensure social distancing on school transport. Total pressure is £193k with difference picked up by General Covid Grant

Grant	Amount Awarded	Income Received 20/21	Spent Within Covid & Lost Investment Income	Spent Within Directorates	Ring Fenced Funding Unspent (Transferred to reserve)	Balance / Use of Non ring fenced Grant (Transfer to reserve)	Comment
Cultural Recovery Fund	132,100	-38,233	0	38,233	0	0	Offset losses within for viable Cultural Premises
Total Grants Within Directorates	321,973	(228,106)	0	228,106	0	0	
Total Covid Grants	5,720,872	(5,216,583)	1,871,646	2,704,185	(244,057)	(396,695)	

Figures shown in brackets denotes income/surplus position

C2. Expenditure from General Covid Grant

	Spend Within Covid	Spend within Directorate	Details
Lost Investment Income	44,000		The Councils interest income from investing surplus funds has decreased as a result of the pandemic due to falling interest rates
Home to School Transport		98,083	Pressure within Commissioned Transport to meet the additional costs to ensure social distancing on school transport
Audit Services	0	35,400	The Council incurred additional audit fees in relation to the Audit of the Councils Accounts. The auditor passed on costs on relation to additional time taken to complete the audit.
IT	4,192	126,666	Additional costs associated with moving the majority of staff to remote working arrangements
Local Plan	0	15,235	The Council incurred additional costs in relation to the production of the local plan as a result of the pandemic. The majority of the costs are agency staffing costs (terms extended) as a result of the delays to the consultation period.
Records Office	0	10,000	The Council incurred additional costs from Leicestershire County Council in relation to the management of the records office due to the pandemic. These costs related to additional staffing and premises costs.
Leisure Services	0	172,057	The Council has supported its Leisure Partner due to income losses as a result of government enforced closure of leisure facilities during the pandemic.
Highway Works	2,262	409	Covid specific signage and highway works
Additional Staffing	16,386	267,040	Within Covid the spend relates to £6k Well-Being workshops for staff, £3k Out of Hours On call support and £7k additional support to complete subject access requests as existing staff redeployed.

	Spend Within Covid	Spend within Directorate	Details
Lost Investment Income	44,000		The Councils interest income from investing surplus funds has decreased as a result of the pandemic due to falling interest rates
Home to School Transport		98,083	Pressure within Commissioned Transport to meet the additional costs to ensure social distancing on school transport
			Within directorates there has been additional support brought in across various teams. Childrens Services £178k, Adult Social Care £18k, Finance £17k, HR £5k Governance £16k, Highways £23k, Planning £10k
Shielding	131,258	0	Provide essentials to the most vulnerable – cost of delivering food boxes prior to Government scheme being fully implemented
Supporting the Care Market	105,025	0	Support to Care providers, prior to the government schemes (Infection control, Rapid Testing Fund and Workforce Development)
PPE	51,313	0	Provide personal protective equipment to the workforce
Homelessness	20,469	0	Help to keep the homeless of the street, in line with government guidelines
Premises related costs	49,217	0	Additional cleaning costs, signage and changes to fire and security systems
Other Costs	3,196	0	
Civic Amenity Site Re-Opening	38,520	0	Additional costs to reopen the CA sites safely
Bad Debt Provision	58,467	0	The Council non-commercial property debt position has risen during the pandemic requiring additional amounts adding to the provision, as this was linked to the pandemic a proportion of the increase has been charged to Covid Funding

	Spend Within Covid	Spend within Directorate	Details
Lost Investment Income	44,000		The Councils interest income from investing surplus funds has decreased as a result of the pandemic due to falling interest rates
Home to School Transport		98,083	Pressure within Commissioned Transport to meet the additional costs to ensure social distancing on school transport
Contract Extensions	28,861	0	Costs associated with extending contracts that would normally have been retendered e.g. Waste, Insurance
Lifeline Units	7,450	0	Install lifeline units for the most vulnerable
Total Income Losses	560,616	626,807	

C3. Lost Income

The governments sales, fees and charges lost income scheme, allows councils to reclaim lost income as a result of the pandemic. From the actual lost income, you had to deduct any savings (including redeployed staff), then the council has to suffer the first 5% of budgeted income, then the government would pay 75p in every £ lost. The details of the Councils losses are shown below.

	Actual Income Lost	Funded Amount	Details
Lost Court Income	35,800	25,062	Shortfall in court fees income due to suspension of recovery.
Highways Management	171,506	107,109	
Licensing	14,448	0	Nothing claimed as the first 5% of budget is more than losses
Building Control*	2,415	(3,418)	
Registrars	84,072	34,388	Due to less weddings the Council has had savings against its overtime budget and lower building costs during periods of closure totalling £30k
Parking	459,681	305,906	Staff were redeployed saving £20k

	Actual Income Lost	Funded Amount	Details
Castle	27,551	0	Redeployment of staff was greater than the lost income so losses could not be claimed.
Active Hub	38,542	0	Redeployment of staff was greater than the lost income so losses could not be claimed.
Day Opportunities	75,100	49,190	
Development Control*	17,110	-6,760	The Actual losses are lower than the budgeted 5%, therefore this will reduce the overall claim. There was £85k worth of income received not expected during the final quarter
Total Income Losses	926,225	511,477	

*The Council will stop claiming for any losses where less than 5% of, but guidance is not clear on what will happen in this situation, where losses have been claimed in the first to claim periods.

C4. Expenditure from Contain Outbreak Management Funding

	Spend Within Covid	Spend within Directorate	Details
Mortuary Costs	0	10,214	The costs of the Mortuary service has increased as a result of the Pandemic.
Safe Opening of the CA Site	0	115,600	The CA site required a one way system to ensure safe access/exit to the CA site. This is in addition to the costs to re-open the site show within the General Covid Grant analysis.
Communication Campaigns	20,018	0	Specific Communication campaigns in relation to supporting the Councils pandemic response
Covid Marshalls	14,690	0	Marshalls deployed to enforce the relevant Covid restrictions. This is in addition to the specific enforcement grant as the Contain

	Spend Within Covid	Spend within Directorate	Details
			Funding was put in place to cover all aspects on containing the spread of the virus.
Health Protection Team	13,051	0	Additional costs recharged in relation to the Public Health team.
Recharge of Redeployed Staff	0	497,832	Reflection of the Councils response to dealing with the pandemic including; <ul style="list-style-type: none"> • Strategic Leadership Team (Strategic Co-Ordination Group) £79k • Comms £107k • Adult Social Care £166k • Children's Social Care £39k • Extended Leadership Team (Tactical Co-Ordination Group) £106k
Additional Staffing		121,138	Additional Staff to assist with the Councils Response to the Pandemic in the following Areas <ul style="list-style-type: none"> • Community Inclusion £78k • Housing £33k • Comms £10k
Homelessness	10,638	8,700	Help to keep the homeless of the street, in line with government guidelines. Picked up costs from October when funding introduced.
Total Contain Funding	58,397	753,484	

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Appendix D: 2021/22 Budget Update

This Appendix shows changes to functional budgets and other budget changes. In accordance with FPR's, Cabinet can approve virements in any functional budget of up to £250k in any one year to a cumulative value of £500k across all functions. Changes above £500k must be approved by Council on a recommendation from Cabinet. In approving requests, Cabinet or Council may agree the use of earmarked reserves (ER), use the General Fund (GF) or make virements between directorates. For the purposes of the rules, Cabinet is allowed to use earmarked reserves (approved by Council) in an unlimited way as long as they are used for their intended purpose and is allowed to carry forward unused budget from one period to the next so use of these reserves are not counted against the delegated limit for functional budget changes and shown as "Cabinet Other". The impact of these changes on the Councils Medium Term Financial Plan can be found in appendix I.

Description (Figures shown in brackets denotes income/surplus position)	Net Cost	Capital	Funding	Transfer	Spend on	(Surplus)/	Cabinet*	Cabinet	Council	Ch Exec.
	of Services £000	Financing £000	£000	to/(from) Reserves £000	Capital £'000	Deficit £000	£500k Limit £000	Other £000	£000	s151 Officer £000
Approved Budget (34/2021)	42,608	(1,071)	(39,140)	(1,288)	0	1,109	0	0	0	0
(i) Budget C/Fwd	518	0	0	(595)	77	0	0	0	595	0
(ii) Grant Expenditure	1,458	0	0	0	0	1,458	0	0	1,458	0
(iii) Grant Income	(1,544)	0	(23)	0	0	(1,567)	0	0	(1,567)	0
(iv) Commitments (New Pressures)	408	0	0	0	0	408	0	0	408	0
(v) Budget Review Savings	(710)	0	0	(260)	0	(970)	0	0	(1,000)	0

Description (Figures shown in brackets denotes income/surplus position)	Net Cost of Services £000	Capital Financing £000	Funding £000	Transfer to/(from) Reserves £000	Spend on Capital £'000	(Surplus)/Deficit £000	Cabinet* £500k Limit £000	Cabinet Other £000	Council £000	Ch Exec. s151 Officer £000
Approved Budget at 1st April	42,738	(1,071)	(39,163)	(2,143)	77	438	0	0	(106)	0

(i) This report requests a series of budget carry forwards (subject to approval). The list can be found at paragraph 3.5.3 of the main report.

(ii) (iii) Appendix E1 includes a list of grants received in 21/22 to be included in the budget.

(iv) Appendix E2 details a list of new pressures to be included in the budget.

(v) Budget includes revisions set out in the Budget Savings report to be approved by Council in July (Report 64/2021), summary below.

- Net Cost of Services - Admin Savings £186k, Revisions to Council Offer £412k, Budget adjustments £141k (£71k Concessionary Fares, £40k Overpaid Housing Benefits)
- Transfer to / (From Reserves) – Change in Funding Assumptions £260k (£20k Commuted Sums, £40k Hardship Fund, £100k BCF and £100k Public Health)

General Fund – two points above

Appendix E: Budget changes 21/22

E1. New Grant income

The table below shows new grant income awarded by Government - some relate to Covid-19. The Council assumes that new grant will result in additional expenditure as the purpose of the grant conditions are met. In a small number of cases, grants will not result in new expenditure but will offset increased costs already reflected in the budget. A ring fenced grant must be spent on its intended purpose. A non-ring fenced grant can be spent on anything but there are often conditions associated with them that make them effectively ring fenced.

Grant	Ring Fenced Grant	Non-Ring fenced Grant	Expenditure	Covid Grant	Covid Expenditure
Contain Outbreak Management Fund (COMF)				(187)	187
Active Travel Fund	(7)		7		
Holiday Activities & Food Programme	(57)		57		
Covid Winter Grant Scheme				(22)	22
Homelessness Prevention Grant	(24)				
Domestic Abuse Prevention	(63)		63		
CCG Ageing Well - Urgent Community Response Funding	(61)		61		
Public Health	(16)		16		
Local Council Tax Support Admin Subsidy		(4)			
Reducing Parental Conflict Workforce Development Grant	(22)				
Adult Weight Management Services	(11)		11		
Extended Rights to Free Travel		(19)			
Additional school and college transport capacity funding	(18)				
National Bus Strategy	(100)		100		
DFT Capability Fund	(49)		49		
DWP Data Sharing Programme IT costs	(4)		4		
National Lottery Community Fund Awards for All – Climate Action	(5)		5		

Grant	Ring Fenced Grant	Non-Ring fenced Grant	Expenditure	Covid Grant	Covid Expenditure
Drug Treatment Universal Funding	(17)		17		
Local Council Tax Support				(225)	225
Workforce Capacity Fund				(17)	17
ASC Rapid Testing Fund				(5)	5
Self-Isolation Support				(39)	39
Cultural Recovery Fund				(94)	94
Leisure Recovery Fund				(59)	59
Infection Control Round 2				(5)	5
Infection Control Round 3				(116)	116
Holiday Activities and Food Programme				(64)	64
Garden Community Funding	(150)		150		
Rough Sleeping Initiative	(5)				
Travel Demand Management	(50)		50		
Troubled Families	(17)				
Welcome Back Fund				(35)	35
Total	(676)	(23)	590	(868)	868

Figures shown in brackets denotes income

E2. New Pressures

The 21/22 budget included a Covid grant of £720k and assumed that it would be used to fund the Council's ongoing pandemic response. At the time the budget was approved, the £720k was not allocated but the Council now has a better view of both pressures for 21/22.

The table below shows a list of pressure where new budget is being requested. Where pressures can be funded from the £720k Covid grant, these are listed below. New budget requests total £408k.

	New Budget Request	Use of Covid Budget	Total	Comment
Agency Staff to Cover Maternity Leave	148	0	148	Three positions across the Council will require temporary maternity cover in the coming year
Interim Staff Covering Vacant Posts	166	0	166	Budget assumes full staffing. Some positions at the Council are covered by Interim appointments. Environmental Services Manager awaiting Places

	New Budget Request	Use of Covid Budget	Total	Comment
				Senior Officer Structure £75k, Building Surveyor unable to recruit £35k, Fostering £18k, Liquid Logic Consultant specific skills needed £39k.
Staff Covered by Covid Funding	0	236	236	Additional Resource required to meet the extra demand of Covid. These include Community Support Workers £80k, Social Worker £45k, Finance Resource £30k, Governance Support £30k and Homelessness Support £50k
Other Staffing Pressures	62	0	62	£7.5k Governance Support, £10k Interim IT Support to cover Sickness and £44k service Manager for Safeguarding
Members Allowances	12	0	12	Additional cost of one extra Cabinet Member.
Audit Fees	20	0	20	Based on the fee payable for 2020/21 (£98k), the current budget will see a c£20k pressure.
Community Care/GP Software	0	11	11	Invest in a system which will enable the MiCare Team undertake checks and assessments and share this data securely with clinicians. One off cost that will help reduce hospitalisations and post hospitalisation costs.
Additional Costs of Opening the CA Site	0	15	15	Additional cost of operating the CA site under Covid restrictions – road diversion for April. Will revert to normal provision from May following government road map.
Leisure Consultant	0	10	10	The Council have engaged with a leisure consultant to undertake due diligence on the SLL subsidy request.
Lost Income	0	60	60	Various services (Castle/Museum, Day Opportunities, Leisure etc.) are all expected to see drops in the

	New Budget Request	Use of Covid Budget	Total	Comment
				level of income from that budgeted. MTFP assumed services would resume operation in April.
Additional IT Costs	0	87	87	The IT service continue to support Homeworking and the additional this incurs, this costs includes additional mobile phones issued to staff £47k, plus £40k for additional hardware to support staff working from home.
Additional Mortuary Costs	0	10	10	The Council had to contribute an additional amount for pressures in relation to the coroner service. This is expected to continue into the next year
Additional Public Health Related Costs	0	30	30	The Council contributed to the expansion of the Public Health team as part of the pandemic response, this is expected to continue into 21/22
Additional Communications Costs	0	30	30	The Council continues to run pandemic related communication campaigns, as the restrictions are relaxed this is expected to continue
Armed Forces Officer	0	30	30	The officer has, and continues, to support the Councils Covid response. As per the Budget Review report (64/2021) Covid Funding will pick up the cost of the officer switching from the Council picking up the costs of the officer.
Waste Contract Extension	0	9.5	9.5	To fund the exceptional costs incurred to extend the existing Waste contracts, particularly the extra due diligence work required around the FCC contract.
Additional Property Related Costs	0	30	30	The Council currently have additional cleaning requirements at all sites and this is expected to continue into 21/22

	New Budget Request	Use of Covid Budget	Total	Comment
	408	559	967	

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Appendix F: Capital Programme

F1 – Capital Programme 20/21

The table below shows the final position on the 20/21 capital programme

Project Description	Approved at Budget Setting	New Projects approved	Total Project Budget	Prior Year Outturn	20/21 Outturn	Estimated Future Year Outturn	Estimated Project Outturn	Project Over / (Under) Spend	Projects Status	Total Project as at 1 st April 21
	£000	£000	£000	£000	£000	£000	£000	£000		£000
Oakham Enterprise Park 20/21	160	0	160	0	165	0	165	5	Completed	0
Oakham Enterprise Park Units 2&4	110	0	110	66	0	44	110	0	In Progress	110
Investment Properties	10,000	0	10,000	0	0	0	0	(10,000)	On Hold	10,000
Invest to Save	200	(200)	0	0	0	0	0	0	Completed	0
Total Commercialisation Capital Programme	10,470	(200)	10,270	66	165	44	275	(9,995)		10,110
School Maintenance	36	0	36	16	0	20	36	0	In progress	36
School Capacity & Feasibility	53	0	53	0	54	0	54	1	Completed	0
Increase School Places	3,001	(2,967)	34	34	0	0	34	0	Completed	0
Schools Expansion – Catmose	0	5,400	5,400	0	16	5,384	5,400	0	In Progress	5,400
Brightways Move (Expansion)	0	100	100	0	7	93	100	0	In Progress	100

Project Description	Approved at Budget Setting	New Projects approved	Total Project Budget	Prior Year Outturn	20/21 Outturn	Estimated Future Year Outturn	Estimated Project Outturn	Project Over / (Under) Spend	Projects Status	Total Project as at 1 st April 21
	£000	£000	£000	£000	£000	£000	£000	£000		£000
Highways Capital Projects	3,079	(105)	2,974	0	2,864	0	2,864	(110)	Completed	0
Highways Capital Projects	173	1,000	1,173	0	0	1,173	1,173	0	Mixed Status	1,173
Integrated Transport Block	1,082	261	1,343	138	164	1,036	1,338	(5)	Mixed Status	1,207
Emergency Active Travel	31	0	31	0	2	29	31	0	In Progress	31
Schofield Rd Culvert Works	86	0	86	0	78	0	78	(8)	Completed	0
Barleythorpe Road Car Park	3	0	3	3	0	0	3	0	Completed	0
Oakham Town Centre	428	0	428	342	0	0	342	(86)	On Hold	428
Museum Roof	102	0	102	90	5	0	95	(7)	Completed	0
Future Maintenance Requirements	85	0	85	0	0	0	0	(85)	On Hold	85
Total Asset Management Requirements Capital Programme	8,159	3,689	11,849	623	3,190	7,736	11,549	(300)		8,461
Devolved Formula Capital	11	0	11	0	11	0	11	0	Completed	0
Devolved Formula Capital 2021/22	0	11	11	0	0	11	11	0	Not Started	11

Project Description	Approved at Budget Setting	New Projects approved	Total Project Budget	Prior Year Outturn	20/21 Outturn	Estimated Future Year Outturn	Estimated Project Outturn	Project Over / (Under) Spend	Projects Status	Total Project as at 1 st April 21
	£000	£000	£000	£000	£000	£000	£000	£000		£000
Remote Learning (covid)	3	0	3	0	3	0	3	0	Completed	0
Disabled Facilities Grant	358	(32)	326	176	150	0	326	0	Completed	0
Disabled Facilities Grant	160	0	160	0	0	160	160	0	In Progress	160
Disabled Facilities Grants 2021/22	0	238	238	0	0	238	238	0	Not Started	238
Changing Places – ARH	0	32	32	0	0	32	32	0	Not Started	32
Empingham GP Portacabin	103	0	103	0	104	0	104	1	Completed	0
SEND	1,049	500	1,549	381	299	868	1,549	0	In Progress	1,549
Sports Grants	500	0	500	343	0	0	343	(157)	On Hold	500
Oakham Castle Restoration	2,400	0	2,400	2,306	91	3	2,400	0	In Progress	2,400
Digital Rutland	5,066	0	5,066	2,230	2,376	545	5,151	85	Mixed Status	2,229
S106 – Third Part Payment	42	0	42	22	20	0	42	0	Completed	0
Gt Casterton C of E Primary S106	43	0	43	0	0	0	0	(43)	On Hold	43
Ketton Centre (Library & Hub)	7	0	7	0	0	7	7	0	Not Started	7

Project Description	Approved at Budget Setting	New Projects approved	Total Project Budget	Prior Year Outturn	20/21 Outturn	Estimated Future Year Outturn	Estimated Project Outturn	Project Over / (Under) Spend	Projects Status	Total Project as at 1 st April 21
	£000	£000	£000	£000	£000	£000	£000	£000		£000
North Luffenham Recycling Centre	23	5	28	0	28	0	28	0	Completed	0
North Luffenham Community Centre	0	26	26	0	25	0	25	(1)	Completed	0
Car parking Cashless	29	0	29	0	29	0	29	0	Completed	0
Affordable Housing, Brooke Road	650	0	650	0	0	650	650	0	Not Started	650
9 Buckingham Road – Extension	225	0	225	169	9	0	177	(47)	Completed	0
IT Projects	70	33	103	0	9	94	103	0	Mixed Status	103
Total Strategic Aims and Priorities Capital Programme	10,740	814	11,554	5,627	3,154	2,653	11,391	(163)		7,923
Total Capital Programme	29,369	4,303	33,672	6,316	6,508	10,390	23,214	(10,458)		26,494

Figures shown in brackets denotes surplus position

F2 – Capital Programme 21/22

The table below shows detailed capital programme for 21/22, the status of the project and a brief update of progress on each project

Project Description	On Hold	Not Started	In Progress	Total Project (2021/22)	Project Update
	£000	£000	£000	£000	
Oakham Enterprise Park Units 2 and 4	0	0	110	110	The capital project remains open, although no works were completed in 2020/21.
Investment Properties	10,000	0	0	10,000	The council is not actively looking for potential investment properties at this time, however the project remains in the capital programme should an opportunity arises.
School Maintenance	0	0	36	36	The original capital programme was approved in October 2017, the remaining budgets is being held for emergency works.
Schools Expansion – Catmose	0	0	5,400	5,400	The project was approved early 2021, for the expansion of Catmose college.
Brightways Move (Expansion)	0	0	100	100	The project was approved at the same time as the expansion project at Catmose and is expected to be completed in 2021/22
Highways Capital Projects	0	1,020	153	1,173	The highways programme for 2021/22 approved £1m of works, details of these works can be found in the cabinet paper approved on the 16 th March 2021 (Report 39/2021). The remaining budget is a carry forward from the 2020/21 schedule of works, resulting from delays due to Covid
Integrated Transport Block	0	949	259	1,207	The Integrated Transport programme for 2021/22 approved £900k of works details of these works can be found in the cabinet paper approved on the 16 th February 2021 (Report 25/2021). The remaining budget is a carry forward of ongoing projects.
Emergency Active Travel	0	0	31	31	This is new grant funding allowing local authorities to implement measures to create an environment that is safer for both walking and cycling. Funding awarded at Stage 1 were completed in 2020/21, the remaining Stage 2 funding is expected to be spent in 2021/22
Oakham Town Centre	428	0	0	428	The Oakham Town Centre project was created for potential future design and maintenance works. No further progress has been

Project Description	On Hold	Not Started	In Progress	Total Project (2021/22)	Project Update
	£000	£000	£000	£000	
					made on the project. It is expected that some maintenance works will be need in 2021/22.
Future Maintenance Requirements	85	0	0	85	The project has been placed on hold until the Strategic Property Review has been completed in 2021/22.
Devolved Formula Capital 2021/22	0	11	0	11	Ring fenced funding for 2021/22, the funding is passed directly to schools for capital improvements to buildings and other facilities.
Disabled Facilities Grant 2020/21	0	0	160	160	Works on minor and major adaptations to private dwellings to promote independence. The schedules of works for 2020/21 was delayed due to Covid, £326k of works was completed during the year and the remaining £160k of works has been committed to be spent in 2021/22.
Disabled Facilities Grants 2021/22	0	238	0	238	Ring fenced funding for 2021/22
Changing Places – ARH	0	32	0	32	This is a new project funded from the Disabled Facilities Grant. The project is for new changing facility within Active Rutland Hub (ARH).
SEND	0	0	1,549	1,549	£1.5m is allocated towards SEND projects, £726k of schemes have been identified, Uppingham Community College (£700k) and the Nurture project (26k). The remaining funds will be allocated in a c Cabinet report which is expected summer 2021.
Sports Grants	500	0	0	500	The capital project was approved in 2015, £343k of funding has already been allocated to a number of community bodies. The final grant award to Royce Rangers is expected to happen in 2021/22 (£75k)

Project Description	On Hold	Not Started	In Progress	Total Project (2021/22)	Project Update
	£000	£000	£000	£000	
Oakham Castle Restoration	0	0	2,400	2,400	The Oakham Castle project was approved in 2014, the final grant payment was submitted late 2020/21. Once the grant claim has been finalised the project will be removed from the capital programme.
Digital Rutland LFFN	0	0	2,229	2,229	Digital Rutland LFFN project will be completed in 2021/22 and is expected to come in under budget.
Gt Casterton C of E Primary S106	43	0	0	43	The project has been put on hold whilst Property works closely with the school to finalise the works.
Ketton Centre (Library & Hub)	0	7	0	7	Delegated approval was granted in 2019 for the acquisition of land from Peterborough Diocese. Property are currently in negotiations with the Diocese
Affordable Housing, Brooke Road	0	650	0	650	The capital project is to provide a grant to the Platform Housing Group for the development on the former allotments at Brooke Road Oakham. The works are expected to start autumn 2021 and will run for 2-3 years.
IT Projects	0	85	18	103	The project was approved in 2017 for future IT projects that would qualify as capital expenditure. All new schemes require delegated approval from the Director of Resources. The capital programme for 2021/22 shows £85k of funding that is available for future projects.
Total Capital Programme	11,056	2,993	12,446	26,494	

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Appendix G: Pressure and Uncertainty

The table below shows a number of areas where we could potentially see pressures emerging.

	MTFP Line	Area	Commentary
1	Financing	Business Rates	<p>There are two things that may significantly affect the amount the Council may receive in relation to Business Rates:</p> <p>a) Collection Rate – The Councils collection rate has been skewed in 20/21 due to the additional reliefs given by government. As the reliefs in 21/22 are not as substantial as 20/21 which may impact on businesses ability to pay. The Finance team will continue to monitor the situation.</p> <p>b) Appeals – Business Rates has a provision for appeals of c£2.8m. As we come out of the pandemic we may see more appeals of rateable values. If appeals are less then this would release funds back into the General Fund.</p>
2	Financing	Council Tax	Council Tax has been affected by lack of growth in taxbase impacted by Covid; collection rate likely to be adversely affected (more people struggling to pay). This will continue to be monitored throughout 21/22.
3	Pay Inflation	Pay Award	The MTFP assumed no pay award, as per the Chancellor’s announcement. The Council are part of the National Employers pay scale and as such have been negotiating with Unions and it is looking increasingly likely that there will be staff pay award for 21/22. The latest figure quoted is 1.5% which would cause a c£175k pressure.
4	Resources	Legal	In 2020/21 there was a number of complex Children’s cases and an increase in litigation. The Council has changed its approach with more use of locums rather than external Solicitors which resulted in a drop in costs in the final quarter. However, if cases continue at the current rate there may be a pressure on the 2021/22 budget.

	MTFP Line	Area	Commentary
5	Resources	Court Income (Revs & Bens)	Suspension of recovery of debt led to £36k pressure in 2020/21. The Council has resumed normal debt collection operations since May, however access to the courts is still inconsistent which is delaying recovery at present, this is expected to improve as we progress with the government road map and as new procedures at the courts become in bedded.
6	Resources	Communications	Resignation of Communications Manager; Communications structure going forward is yet to be agreed and may require short term agency support.
7	People	ASC Demand	<p>The services people are requiring have changed during the pandemic, moving away from Residential Care to Homecare and Direct Payments, if this continues the council will need to model the impact on both services.</p> <p>There is a growing expectation adult social care will have to provide a 7 day a week service with increased working times of 12 hours per day which will also include the weekends to facilitate hospital discharges.</p>
8	People	ASC – Transitions	There are a number of cases where the Council, subject to the outcome of legal cases, may either inherit costs from other Councils or transfer costs to other Councils. The Court will decide on the ordinary residence of care recipients. As these become determined the Council may get additional costs, including back dating to the point agreed by the court.
9	People	ASC – Residential	Low numbers of Service Users – could start to affect financial viability of Care Homes. The situation is being monitored to see if numbers continue to fall as it could lead to the Council having to place clients in homes at bed rates not covered by Council contracts.
10	People	Day Opportunities Income	Review being undertaken around charges for Day Opportunities. This includes charges for both in and out of county use for the provision.

	MTFP Line	Area	Commentary
11	People	Norfolk Judicial Review	There has been recent court case around fairer charging which resulted in a judgement that Council's charging was unlawful. Regionally this is being looked at for implications, but initial thoughts from two barristers (Nottinghamshire and Leicestershire) are that the review is unlawful and needs to go back to court.
12	People	ASC – General	Care provider uplift still to be agreed. The MTFP builds in some inflation. Until agreed there is the potential for the cost to be greater than that included within the MTFP. The continuation of the Government Inflation Control scheme may have an impact on the final position.
13	People	Unaccompanied Asylum Seeking Children (UASC)	UASC placements present a risk as placement numbers can increase without warning. The Council has limited options where to place children and no provision within County. The Council no longer volunteer to accept UASC, however, in certain circumstances we may find that we have new UASC identified within the County that we would have responsibility for.
14	People	Fostering Service	There is fluctuation in the number of fostering placements. If a number of cases arrive at once there could be a shortage of foster placements and Independent Foster Agencies are used which is a higher cost for the Council.
15	Places	Building Control	Current arrangements ensure that the cost of running the Building Control Service amounts to 75% of the application fees creating a 25% surplus to cover admin costs. The current contract has resilience issues and may require an alternative solution Alternative options are a Service Level Agreement or Partnership with a neighbouring authority to provide the Building Control Service. There is a high risk that the current contract terms will not be replicated and the service could operate at a greater cost than it does now.
16	Places	Waste (Tonnages)	Increased tonnages of 5% were incorporated into the budget for 2021/22 but are

	MTFP Line	Area	Commentary
			currently coming in at around 10%. This would cause an estimated pressure of about £30k. This position will be monitored to see if the trend continues.
17	Places	Transport	The current budget has allowed for 2 additional home to school bus services to facilitate social distancing. Whilst there may be sufficient budget for the Spring and Summer terms the Autumn and Winter numbers are not known until September. If travel restrictions continue it is uncertain what impact this will have when contracts are retendered.
18	Places	Highways	Potential pressure includes: <ul style="list-style-type: none"> a) Council team re-locating and dilapidation costs at station approach may need to be paid, currently with Legal b) Staffing pressures within the team and the cover of Out of Hours services c) Uncertainty around highways income including resourcing pressure to set up a new income policy for street works
19	Places	Local Plan	The Local Plan is currently on hold since the HIF grant funding was rejected at council. If a new local plan is required this will mean significant additional financial pressures to the budget, possibly between £500k - £1m.
20	Places	Property	Condition Surveys and Fire Risk Assessments under way have identified many issues within Property assets. Several of the issues identified will need to be addressed in order to continue safe occupation and use of properties. Costs are not yet available but are expected to be significant and there may not be capacity in the budgets which will meet the requirements.
21	Places	Commercial Property	As above Condition Surveys and Fire Risk Assessments under way have identified many issues within commercial property assets which may create budget pressures. In

	MTFP Line	Area	Commentary
			addition as Government support for business relaxes it is uncertain what impact this will have on existing tenants. This will be carefully monitored through the year.
22	Places	Parking Income	Whilst the current budget assumes reduced levels there is an element of uncertainty as to whether the reduced levels can be achieved. Parking trends will be monitored throughout the year.
23	Places	Leisure (SLL Support)	Budget has been provided to support Stevenage Leisure running Catmose Sports Centre to cover losses due to Covid-19 operating restrictions. However, whether this is sufficient will be dependent upon consumer confidence and the length of time it takes for membership levels to return whilst providing a safe environment. There is also potential for additional costs due to the condition of the leisure facilities.
24	Places	Culture Income	Although Covid lock down measures are gradually being relaxed it is unclear what impact this may have in the year ahead. There is uncertainty as to whether the income levels can be achieved as much of the income comes from venue hire for weddings (also see Registrar's income below).
25	Places	Registrars Income	Weddings have been severely impacted by the Covid restrictions. Couples may be apprehensive about still having a wedding in 2021 and may decide to postpone for another year.
26	Places	Leisure Income	Rutland Active Hub was significantly impacted by Covid. As it is mainly used by clubs the recovery as with other leisure facilities will rely on consumer confidence and length of time it takes for membership levels to return whilst providing a safe environment. There is also uncertainty about the level of contributions from schools returning to Rutland County Council for School sports provision.

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Appendix H: Earmarked Reserves

The table below shows the budgeted position on earmarked reserves.

Reserve	Balance 1st April 2020	Top Up 21/22	Used 21/22	Balance 1st April 2021	Budgeted Transfers	Budgeted Use 21/22	Budget Review Changes	Budgeted Use 22/23	Budgeted Use 23/24	Total
Invest to Save	(299)	(27)	153	(173)	0	0	0	0	0	(173)
Internal Audit	(20)	0	0	(20)	20	0	0	0	0	0
Training	(75)	0	0	(75)	0	0	0	0	0	(75)
Repairs	(127)	(214)	0	(341)	0	0	0	0	0	(341)
Highways	(523)	0	30	(493)	100	30	0	30	30	(303)
Public Health	(238)	(156)	0	(394)	0	0	100	0	0	(294)
Brexit	(266)	0	0	(266)	0	0	0	0	0	(266)
Tourism	(31)	0	0	(31)	0	0	0	0	0	(31)
Digital Rutland	(26)	0	0	(26)	0	0	0	0	0	(26)
Social Care Reserve	(1,365)	0	27	(1,338)	0	200	0	200	200	(738)
Legal & Insurance	(180)	0	0	(180)	80	0	0	0	0	(100)
Welfare Reserve	(162)	0	0	(162)	0	0	40	0	0	(122)
Better Care Fund	(427)	(527)	0	(954)	0	0	100	0	0	(854)
Pressure Reserve	(475)	0	0	(475)	300	175	0	0	0	0
Ash Die Back Reserve (i)	0	0	0	0	(500)	0	0	0	0	(500)
Budget Carry Forward	(337)	(595)	285	(647)	0	0	0	0	0	(647)
Rutland Adult Learning	(20)	(20)	0	(40)	0	0	0	0	0	(40)
Covid	(848)	(641)	0	(1,489)	0	848	0	0	0	(641)
Neighbourhood Plans	(12)	0	0	(12)	0	0	0	0	0	(12)

Culture Reserve	0	(6)	0	(6)	0	0	0	0	0	(6)
Sub Total	(5,431)	(2,186)	495	(7,122)	0	1,253	240	230	230	(5,169)
Commuted Sums	(394)	(43)	0	(437)	0	0	20	20	0	(397)
Collection Fund Reserve (ii)	(438)	(2,469)	139	(2,768)	0	0	0	2,768	0	0
Total	(6,263)	(4,728)	634	(10,327)	0	1,253	260	3,018	230	(5,566)

i) New reserve created as part of the budget setting process for 21/22.

The Collection Fund reserve position at the 31st March 21 reflects the adjustments as described in para 3.3.3 where a reserve is created to smooth the timing differences of the surplus deficit on both council tax and Business Rates. Currently the full reserve would be required in 22/23 to fund the deficit from 20/21. The exact timing/use of this reserve will become clear during the budget setting process for 22/23 when the Council has to complete returns on the expected position.

Appendix I: MTFP

The table below shows the updated Medium Term Financial Plan. The movement between the 2021/22 Original Budget and the 2021/22 Revised Budget can be found within appendix D.

	2020/21	2021/22	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
NB. Figures shown in brackets denotes income/surplus position	Outturn	Original Budget	Revised Budget	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
People	18,344,400	20,236,900	20,232,800	21,952,870	22,616,839	23,299,504	24,002,042	24,725,044	25,472,022
Places	13,676,700	14,662,700	14,794,000	14,218,997	14,632,475	15,057,841	15,496,855	15,948,092	16,412,935
Resources	7,294,600	7,334,400	7,337,220	7,299,814	7,426,577	7,557,014	7,690,648	7,826,805	7,966,009
Covid Cost	1,827,700	724,436	1,592,436	0	0	0	0	0	0
Covid Grants	(4,988,500)	(724,436)	(1,592,436)	0	0	0	0	0	0
Pay Inflation Contingency	0	100,000	100,000	457,900	815,400	1,179,200	1,549,500	1,926,500	2,310,400
Housing growth costs	0	0	0	146,300	292,600	438,900	585,200	731,500	877,800
Needs Management	0	273,900	273,900	555,400	844,800	1,142,200	1,448,000	1,762,300	2,085,400
Net Cost of Services	36,154,900	42,607,900	42,737,920	44,631,281	46,628,691	48,674,659	50,772,245	52,920,241	55,124,566
Capital financing and related items	(953,257)	(1,071,357)	(994,357)	(1,071,357)	(1,071,357)	(1,071,357)	(1,071,357)	(1,071,357)	(1,071,357)
Net spending	35,201,643	41,536,543	41,743,563	43,559,924	45,557,334	47,603,302	49,700,888	51,848,884	54,053,209
Government funding	(11,089,967)	(10,715,251)	(10,738,251)	(11,156,241)	(11,296,586)	(11,720,279)	(12,145,049)	(12,145,049)	(12,145,049)
Council Tax/Social care precept	(27,755,182)	(28,585,226)	(28,585,226)	(29,975,698)	(31,431,622)	(33,050,886)	(34,749,328)	(36,530,688)	(38,398,880)
Collection fund Deficit/(Surplus)	(108,000)	160,000	160,000	0	0	0	0	0	0
Total available Resources	(38,953,148)	(39,140,477)	(39,163,477)	(41,131,939)	(42,728,208)	(44,771,165)	(46,894,377)	(48,675,737)	(50,543,929)
Earmarked Reserve	1,517,700	(1,287,600)	(2,142,900)	(490,000)	(270,000)	0	0	0	0
Use of General Fund Balances	(2,233,805)	1,108,466	437,186	1,937,985	2,559,127	2,832,137	2,806,511	3,173,147	3,509,280
Balance brought forward	(9,276,000)	(11,509,805)	(11,509,805)	(11,065,619)	(9,127,634)	(6,568,508)	(3,736,371)	(929,860)	2,243,287
Balance carried forward	(11,509,805)	(10,401,339)	(11,065,619)	(9,127,634)	(6,568,508)	(3,736,371)	(929,860)	2,243,287	5,752,567

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