

Families, Children & Learning

Revenue Budget Summary

Provisional Variance 2019/20 £'000	Service	2020/21 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	COVID Variance Month 2 £'000	Forecast Variance Month 2 %	2019/20 Savings Proposed £'000	Savings Achieved/ Anticipated £'000	Savings At Risk £'000
0	Director of Families, Children & Learning	102	102	0	4	0.0%	0	0	0
553	Health, SEN & Disability Services	42,450	44,415	1,965	1,262	4.6%	1,376	296	1,080
929	Education & Skills	7,729	9,682	1,953	984	25.3%	206	116	90
(2,511)	Children's Safeguarding & Care	40,748	40,042	(706)	592	-1.7%	1,362	1,345	17
(18)	Quality Assurance & Performance	1,447	1,434	(13)	0	-0.9%	38	36	2
(1,047)	Total Families, Children & Learning	92,476	95,675	3,199	2,842	3.5%	2,982	1,793	1,189
0	Further Financial Recovery Measures (see below)	-	(98)	(98)	0	-	-	-	-
(1,047)	Residual Risk After Financial Recovery Measures	92,476	95,577	3,101	2,842	3.4%	2,982	1,793	1,189

The COVID variances shown in the tables above and below are included within the "Forecast Variance" and "Key Variances" columns.

Explanation of Key Variances (Note: FTE/WTE = Full/Whole Time Equivalent)

Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Further Directorate Financial Recovery Measures			
(73)		Adult LD Provider Services	Economies expected to be achieved by seeking efficiencies in provider services, particularly focussing on running / premises costs.
(25)		Early Years	Council nurseries will benefit from additional weighting for deprivation in the Early Years funding allocation.

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Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Health, SEN & Disability Services			
678	0	Demand led - Children's Disability Placements	The number of placements is forecast to be 30% in excess of budget with particular pressure on external residential provision.
201	135	In-house disability services	There is a growing budget pressure in in-house respite provision and additional staffing requirements due to COVID-19.
1,080	1,093	Adults LD - community care	The overspend is attributable to COVID-19 impacts, in particular £0.611m of planned savings are not achievable due to the inability to consult on and take forward service changes and it is estimated that additional payments to providers in support of COVID-19 will be £0.482m higher than budgeted.
6	34	Other	Minor variances on other budgets.
Education & Skills			
1,453	567	Home to School Transport	For 2020/21 the forecast overspend is £1.453m, of which £0.567m relates to additional costs as a result of COVID-19. Excluding COVID-19 related costs, the forecast overspend for 2020/21 has reduced from the initial estimate of £1.200m to £0.886m. It must be stressed that the forecast of COVID-19 costs is subject to a number of unknown variables and may significantly change. The forecast overspend of is based on the current information held by the service and takes into account the impact of COVID-19. In addition, it includes an assumption of estimated payments for Supplier Reliefs and the additional costs from social distancing measures from September. The forecast includes the continuing effect from last year of additional costs arising from difficulties with the implementation of new home to school transport routes.
423	343	Council Nurseries	There are underlying budget pressures relating to the council nurseries in 2020/21 of £0.080m. This has been significantly compounded by the impact of COVID-19 and the consequent loss of fee income. The loss of fee income has been estimated as £0.463m to the end of November. The service is now actively seeking to utilise the government's coronavirus Job Retention Scheme (CJRS). This will mean that reimbursement for staff costs as a result of furloughing, with an amount of £0.120m estimated.
77	74	Other	Minor variances on other budgets. The COVID-19 costs relate to delays in implementing savings within the Skills & Employment service.
Children's Safeguarding & Care			
(723)	220	Demand-Led - Children's placements	The underspend relates to a number of different factors. There has been an increase in the level of grant available for care leavers and overall the number of

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Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
			children being placed in high cost placements is below the budgeted level. In addition, the average unit costs, particularly in residential placements are being controlled. This results in the forecast underspend of £0.723m.
44	124	Social Work Teams	Underlying underspend relating to staff turnover is off-set by estimated additional costs of staffing related to COVID-19.
(87)	45	preventive/S17	There is a significant underspend projected across the Preventive budgets. It is anticipated that, with continued scrutiny and current controls on spending, a year end underspend will be realised in 2020/21 despite the additional costs relating to COVID-19.
(43)	0	Legal Fees	The underspend predominantly relates to forecast spend on court fees for the remainder of the year based on activity over the last 12 months and efficiency measures introduced by legal services.
133	121	Fostering & Adoption Teams	The overspend in Fostering teams predominantly relates to additional staffing required due to COVID-19.
(30)	82	Other	Minor variances on other budgets. COVID-19 costs mainly relate to additional staffing required for the Contact service.
Quality Assurance & Performance			
(13)		Other	Minor variances.

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Health & Adult Social Care (HASC)

Revenue Budget Summary

Provisional Variance 2019/20 £'000	Service	2020/21 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	COVID Variance Month 2 £'000	Forecast Variance Month 2 %	2019/20 Savings Proposed £'000	Savings Achieved/ Anticipated £'000	Savings At Risk £'000
4,436	Adult Social Care	35,284	44,822	9,538	7,571	27.0%	0	0	0
(11)	S75 Sussex Partnership Foundation Trust (SPFT)	18,354	20,415	2,061	3,270	11.2%	0	0	0
276	Integrated Commissioning	10,624	13,113	2,489	2,180	23.4%	0	0	0
0	Public Health	404	404	0	34	0.0%	0	0	0
4,701	Total Health & Adult Social Care	64,666	78,754	14,088	13,055	21.8%	0	0	0
0	Further Financial Recovery Measures (see below)	-	(576)	(576)	3,046	-	-	-	-
4,701	Residual Risk After Financial Recovery Measures	64,666	78,178	13,512	16,101	20.9%	0	0	0

The COVID variances shown in the tables above and below are included within the “Forecast Variance” and “Key Variances” columns.

Explanation of Key Variances

Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Further Directorate Financial Recovery Measures			
(576)		Further Financial Recovery Measures projection	The directorate has developed a number of financial recovery measures to help address the above pressures. The recovery plan includes the following measures:
			- Targeted Reviews project
			- Review of Home Care system controls
			- Improving efficiency of in-house services
Adult Social Care			
8,562	6,873	Demand-Led Community Care - Physical & Sensory	The forecast number of placements/packages is 2,317 WTE, which is below the budgeted level of 2,320 WTE placements. The average unit cost of a

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Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
		Support	<p>placements/package is higher than the budgeted level at £247 per week (£68 per week above budget per client). The combination of the number of adults placed being 3 WTE below the budgeted level and the increased unit costs result in the overspend of £8.562m. Therefore, the overall activity is in-line with the budget however the unit costs are 38% above budget and causing a significant pressure. This is due to increasing numbers of placements (many of which are hospital discharges) being made at high unit costs as a result of COVID-19.</p> <p>A significant portion of the overspend is attributable to COVID-19 - £6.873m for the ongoing costs for increased demand for care packages and care home placements, and additional payments to providers in support of COVID-19.</p>
259	83	Demand-Led Community Care - Substance Misuse	There are relatively small numbers of clients within this service and this is in line with the budgeted demand. The average unit cost is higher than the budgeted unit cost resulting in the overspend of £0.259m.
(58)	100	Assessment teams	This is due to a number of temporary vacancies across the Assessment teams.
746	512	In house services	There is an underlying budget pressure in in-house provision. There are also additional staffing requirements and income pressures due to COVID-19.
29	3	Other	
S75 Sussex Partnership Foundation Trust (SPFT)			
1,798	2,814	Demand-Led - Memory Cognition Support	<p>The unit cost is higher than had been anticipated resulting in the overspend projection of £1.798m (before applying the agreed risk-share with Sussex Partnership Foundation Trust).</p> <p>The forecast number of placements/packages is 381 WTE which is below the budgeted level of 392 WTE placements. The average unit cost is above the budgeted level at £446 per week (£101 per week above budget). Therefore, the overall activity is in-line with the budget however the unit costs are 29% above budget and causing a significant pressure. A significant portion of the overspend is attributable to COVID-19 - £2.814m for the ongoing costs for increased demand for care packages and care home placements, and additional payments to providers in support of COVID-19.</p>
401	431	Demand-Led - Mental Health Support	The number of forecast placements are higher than budgeted and this results in the overspend projection of £0.401m (before applying the agreed risk-share with Sussex Partnership Foundation Trust).

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Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
			There is an increasing need and complexity within this client group and the forecast number of placements/packages is 489 WTE, which is above the budgeted level of 418 WTE placements. The average unit cost of a placements/package is lower than the budgeted level at £326 per week (£38 per week less than the budget per client). A significant portion of the overspend is attributable to COVID-19 - £0.431m for the ongoing costs for increased demand for care packages and care home placements, and additional payments to providers in support of COVID-19.
112	25	Staffing Teams	This is due to an increase in overtime hours within the (Approved Mental Health Professional) AMHP Service as a result of COVID-19.
(250)	0	SPFT Risk Share	Agreed risk-share with Sussex Partnership Foundation Trust.
Integrated Commissioning			
361	0	External Funding	£0.361m is the net pressure to the Council following recurrent reductions in funding from Brighton & Hove CCG. The council has allocated reinvestment funding to mitigate this however the pressure of £0.361m remains.
2,088	2,134	Contracts	The overspend is attributable to COVID-19 and reflects the costs to support rough sleepers during the pandemic.
40	46	Other	Minor variances.
Public Health			
0	34	Other	Minor variances.

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Economy, Environment & Culture

Revenue Budget Summary

Provisional Variance 2019/20 £'000	Service	2020/21 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	COVID Variance Month 2 £'000	Forecast Variance Month 2 %	2019/20 Savings Proposed £'000	Savings Achieved/ Anticipated £'000	Savings At Risk £'000
(3,080)	Transport	(2,644)	11,604	14,248	14,350	538.9%	3,877	2,109	0
1,946	City Environmental Management	32,211	34,111	1,900	1,600	5.9%	265	234	0
18	City Development & Regeneration	3,366	4,307	941	941	28.0%	155	126	0
352	Culture, Tourism & Sport	3,895	10,983	7,088	7,088	182.0%	260	233	0
(810)	Property	2,000	3,680	1,680	1,629	84.0%	447	273	30
(1,574)	Total Economy, Environment & Culture	38,828	64,685	25,857	25,608	66.6%	5,004	2,975	30
0	Further Financial Recovery Measures (see below)	-		0		-	-	-	-
(1,574)	Residual Risk After Financial Recovery Measures	38,828	64,685	25,857	25,608	66.6%	5,004	2,975	30

The COVID variances shown in the tables above and below are included within the “Forecast Variance” and “Key Variances” columns.

Explanation of Key Variances

Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Further Directorate Financial Recovery Measures			
		Whole Directorate	The impact of the COVID-19 lockdown on the directorate's income streams is significant and material. All areas of activity are under review with the aim of mitigating the income losses as far as possible.
Transport			
14,000	14,000	Parking Services	Parking Services is forecasting a £14m under-generation of income against budget. The hope must be that this will pick up and improve as the year

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Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
			progresses but the forecast must necessarily be prudent and based on the latest available information. Parking income is a demand-led activity which can be difficult to predict. The income losses are mainly COVID-19 related, however, there have been objections to the fees and charges for changes to permits which now require committee approval to take forward and also significant IT&D work required for some of the fees and charges agreed for 2020/21. Therefore, this may be a small part of the parking losses and these agreed changes will not be operational until the summer.
222	222	Transport Projects and Engineering	Risk of non receipt of Bus Shelter Advertising Income of £0.206m (COVID-19 related). A National Trust voluntary contribution towards Breeze up to the Downs of £0.015m is not forecast to be received.
26	128	Traffic Management	Reduced Road Work Permit Fees Income forecast £0.128m (COVID-19 related). Only essential works that cannot be postponed being carried out. Partially offset by forecast reduced Permit Scheme staff costs (£0.100m).
City Environmental Management			
1,300	1,000	City Clean	£0.900m of the forecast overspend is waste collection and street cleansing agency costs substantially driven by COVID-19 staffing related shortfalls. £0.400m is the COVID-19 related net forecast loss of commercial income (garden and trade waste after reduced disposal costs).
600	600	Waste Disposal	The forecast overspend is the estimated impact of COVID-19 on the waste disposal contract (e.g. increased volume of household waste).
City Development & Regeneration			
987	987	Development Planning	Loss of Planning and Building Control income due to COVID-19. Some assumptions have been made for Planning income to start returning to normal levels from October onwards.
(46)	(46)	Assistant Director - EEC	Adjustment in advance of investigating administrative support savings less £0.017m for the costs of the Culture Assistant Director recruitment.
Culture, Tourism & Sport			
3,169	3,169	Royal Pavilion and Museums	Loss of income due to closure of all buildings from COVID-19. Some overspend offset by reduced expenditure on some costs such as building maintenance and

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Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
			staff costs.
1,914	1,914	Sport and Leisure	Loss of income due to COVID-19, including rent reductions on seafront properties and assumed closure of Volks Railway for the whole year.
1,777	1,777	Venues	Loss of income from cancelled events due to COVID-19 and assumes venues will remain closed till December 2020. Some loss of income is offset from reduced staff and building costs.
228	228	Tourism and Marketing	Loss of income due to result of reduced visitor/tourist numbers and cancellation of conferences due to COVID-19. Also includes £0.100m overspend for Partnership Fees subject to be waived (Policy & Resources sub-committee 29th May 2020).
Property			
435	435	Property - Premises	During the first quarter of the year the fast changing impact of COVID-19 has put increasing pressures on many Property budgets including additional cleaning provision with Deep Cleans requested, specific cleaning materials in increased volumes, additional Security for many areas leading to an expected pressure within the Premises/Concierge Service of £0.460m. Many building projects have been put on hold resulting in much uncertainty around fee income to the Technical Services Team who are currently expecting an income shortfall of around £0.240m. COVID-19 has put pressure on some council tenants particularly those dependent on the travel industry and Estates are in the process of liaising with tenants who are struggling with their rental payments to negotiate and conclude alternative payment arrangements, deferral or reduction on a case by case basis. A process for considering these cases has been agreed which will need to be tightly monitored and currently the team are predicting a loss in rental of around £0.980m.
1,004	1,004	Property - Estates	Please see narrative above.
241	190	Property - Technical Services	Please see narrative above.

Housing, Neighbourhoods & Communities

Revenue Budget Summary

Provisional Variance 2019/20 £'000	Service	2020/21 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	COVID Variance Month 2 £'000	Forecast Variance Month 2 %	2019/20 Savings Proposed £'000	Savings Achieved/ Anticipated £'000	Savings At Risk £'000
(60)	Housing General Fund	6,106	11,562	5,456	3,913	89.4%	500	150	350
(26)	Libraries	4,770	5,245	475	475	10.0%	89	89	0
(31)	Communities, Equalities & Third Sector	2,943	3,128	185	185	6.3%	11	11	0
(2)	Safer Communities	2,697	2,867	170	170	6.3%	170	170	0
(119)	Housing, Neighbourhoods & Communities	16,516	22,802	6,286	4,743	111.9%	770	420	350
0	Further Financial Recovery Measures (see below)	-	(2,760)	(2,760)	(1,160)	-	-	-	-
(119)	Residual Risk After Financial Recovery Measures	16,516	20,042	3,526	3,583	21.3%	770	420	350

The COVID variances shown in the tables above and below are included within the “Forecast Variance” and “Key Variances” columns.

Explanation of Key Variances

Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Further Directorate Financial Recovery Measures			
(2,065)	(465)	Temporary Accommodation (TA)	<p>Flexible Homelessness Support Grant (FHSG) use. The use of £1.600m to offset overspends on homelessness will leave an estimated £1.000m of FHSG for 2021/22. It is unlikely that this will be sufficient to meet the continued overspend within this service as it will take time to reduce TA levels again to the expected budgeted levels.</p> <p>The forecast assumes that £0.075m of the £0.300m new investment funding for new service level in TA will be required from January due to the delays in the procurement of new short term emergency accommodation. If this was delayed</p>

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Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
			further to the new financial year, then this could save a further £0.075m to reduce the financial pressure caused by COVID-19.
			Extra Housing Benefit (HB) collectable from new spot purchase accommodation could result in £0.390m income to reduce COVID-19 pressures. Housing will need to ensure they are fully staffed to deal with the new volumes of households in TA.
(600)	(600)	Rough Sleeper HB	This is the current estimate of HB collectable from rough sleepers/homeless in hotels/university accommodation to reduce COVID-19 pressures. The service is in the process of recruiting 6 staff to ensure HB income is maximised (overspend shown below under Housing Options).
(50)	(50)	Private Sector Housing	Current assumptions in the forecast are that £0.050m of the £0.150m new investment funding for Private Sector Housing will be spent (staff in post from December 2020). Posts could be left vacant to the end of March 2021 saving a further £0.050m to reduce financial pressures caused by COVID-19.
(35)	(35)	Libraries	Range of measures to help offset a small proportion of estimated loss of income due to COVID-19.
(10)	(10)	Licensing	£0.010m to be met from general licensing reserves to cover Street Trading income losses in year caused by COVID-19.
Housing General Fund			
3,219	1,686	Temporary Accommodation	<p>£1.758m overspend due to higher levels of households using spot purchase accommodation than budgeted. Limited move-on options have been assumed at this time so the number of households remains static rather than declining. Continued similar levels of overspending as in 2019/20 on other areas of TA such as repairs and income collection and therefore the assumption is that £0.350m of savings will not be met.</p> <p>Forecast underspend of £0.225m on the new investment funding of £0.300m for new level of service for Emergency short term accommodation. Assume new contract in place from January 2021.</p> <p>Forecast £1.686m overspend from higher levels of households using spot purchase accommodation as a result of COVID-19 which is assumed to rise as private sector residents are evicted from homes for non-payment of rent. Also a forecast reduction in income collected, especially from those not in receipt of</p>

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Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
			Housing Benefit.
1,730	1,730	Temporary Accommodation - Rough Sleepers	Cost of hotel and university accommodation for housing rough sleepers and other homeless households. Note that income from HB is shown in mitigations above. Also note that this covers accommodation costs to 4 th September only. All support costs, security etc. are shown in the HASC directorate.
(100)		Private Sector Housing	Forecast underspend of £0.100m on the new investment funding of £0.150m for the new enforcement work with private sector landlords. Assumes the service is in place from December 2020.
500	434	Seaside Homes	Forecast overspend of £0.066m mainly due to shortfalls in income collection due, in part, to the impact of Universal Credit. Possible reduction in rent payments from those self payers and those in receipt of Universal Credit facing more hardship as a result of COVID-19.
63	63	Housing Options	Additional staffing costs to undertake assessments of rough sleepers and other newly accommodated households under COVID-19 provision.
44		Various	Minor variances.
Libraries			
475	475	Loss of library income	Libraries business as usual budget is currently forecast to break-even with all savings met. There is an estimated loss of income due to COVID-19 from shop sales, meeting space bookings, fines and charges. Currently assuming very little income for the whole financial year. Mitigating actions of £0.035m have been identified to cover some of the shortfall and this is shown in the financial recovery measures above.
Communities, Equalities & Third Sector			
185	185	Vulnerable People cell	The Communities, Equalities & Third Sector team business as usual budget is currently forecast to break even with all savings met. This is an estimate of the extra Food Partnership costs as a result of COVID-19.
Safer Communities			
170	170	Loss of licensing income	The Safer Communities business as usual budget is currently forecast to break-even with all savings met. However, the estimated impacts of COVID-19 on Licensing incomes are: Taxi Licensing shortfall (£0.110m); Licensed Premises (£0.050m); Street Trading (£0.010m). The service has identified mitigating actions to cover £0.010m of the pressure and this is shown in the financial recovery measures above.

Finance & Resources

Revenue Budget Summary

Provisional Variance 2019/20 £'000	Service	2020/21 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	COVID Variance Month 2 £'000	Forecast Variance Month 2 %	2019/20 Savings Proposed £'000	Savings Achieved/ Anticipated £'000	Savings At Risk £'000
63	Finance (Mobo)	272	272	0	0	0.0%	0	0	0
76	HR & Organisational Development (Mobo)	700	800	100	16	14.3%	0	0	0
(89)	IT&D (Mobo)	3,031	3,031	0	8	0.0%	225	225	0
0	Procurement (Mobo)	(163)	(163)	0	0	0.0%	0	0	0
98	Business Operations (Mobo)	(190)	(112)	78	1	41.1%	0	0	0
(63)	Revenues & Benefits (Mobo)	5,358	6,251	893	616	16.7%	250	250	0
(8)	Housing Benefit Subsidy	(751)	(751)	0	0	0.0%	0	0	0
60	Contribution to Orbis	10,909	11,174	265	0	2.4%	477	477	0
137	Total Finance & Resources	19,166	20,502	1,336	641	7.0%	952	952	0
0	Further Financial Recovery Measures (see below)	-		0		-	-	-	-
137	Residual Risk After Financial Recovery Measures	19,166	20,502	1,336	641	7.0%	952	952	0

Mobo = Budgets held by Orbis and **Managed on behalf of** the relevant partner i.e. they are sovereign, non-partnership budgets.

The COVID variances shown in the tables above and below are included within the “Forecast Variance” and “Key Variances” columns.

Explanation of Key Variances

Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
HR & Organisational Development (Mobo)			
100	16	Human Resources	The service is declaring an overspend of £0.100m at Month 2. There remains a pressure against the funding of union facility time (£0.050m), income and other pressures within the service (£0.034m) and costs relating to COVID-19 of £0.016m. The service will assess the impact of COVID-19 on income and hopes

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Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
			to have further clarity on this in the next two months.
Business Operations (Mobo)			
78	1	Business Operations	The service is predicting a pressure of £0.078m due to extra BHCC system costs in 2020/21. This figure includes minor COVID-19 costs of £0.001m
Revenues & Benefits (Mobo)			
893	616	Revenues & Benefits	The service is forecast to overspend by £0.893m. The main element of this is a forecast shortfall in court costs income of £0.722m which represents 80% of the budgeted income and is predominantly due to the ongoing impact of the COVID-19. In addition to this there is anticipated to be a spend of £0.120m on staffing support to cover increases in workloads across the service arising out of COVID-19 and to clear backlogs from delays in automatic digital processing. There is also an additional cost of £0.051m in respect of Citizens' Access computer costs.
F&R Contribution to ORBIS			
265	0	Contribution to Orbis	This is forecast to overspend by £0.265m due to there being a £1.191m pressure in the base budget for Business Operations. This position is under review by the partnership and therefore reflects a potential forecast risk at this stage. The service is reviewing each budget line in detail to produce a more accurate reforecasting for Quarter 1 reporting

Strategy, Governance & Law

Revenue Budget Summary

Provisional Variance 2019/20 £'000	Service	2020/21 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	COVID Variance Month 2 £'000	Forecast Variance Month 2 %	2019/20 Savings Proposed £'000	Savings Achieved/ Anticipated £'000	Savings At Risk £'000
(25)	Corporate Policy	642	642	0	0	0.0%	27	27	0
(75)	Legal Services	1,540	1,600	60	60	3.9%	103	103	0
(49)	Democratic & Civic Office Services	1,798	1,798	0	0	0.0%	12	12	0
288	Life Events	68	490	422	422	620.6%	8	0	8
(12)	Performance, Improvement & Programmes	626	626	0	0	0.0%	49	49	0
(75)	Communications	599	682	83	83	13.9%	44	0	44
52	Total Strategy, Governance & Law	5,273	5,838	565	565	10.7%	243	191	52
0	Further Financial Recovery Measures (see below)	-		0		-	-	-	-
52	Residual Risk After Financial Recovery Measures	5,273	5,838	565	565	10.7%	243	191	52

The COVID variances shown in the tables above and below are included within the “Forecast Variance” and “Key Variances” columns.

Explanation of Key Variances

Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Legal Services			
60	60	Legal Services	Possible backlog of child care case work. May need to incur additional unbudgeted staff cost to manage the increased volume of this work.

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Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Life Events			
422	422	Life Events	<p>All Pressures are due to COVID-19.</p> <p>Registrars: results from all Registration services being suspended and telephone death registrations only.</p> <p>Memorials and Public Health Funerals income pressure: the resources within the service have had to work flexibly with adherence to safe distancing, so priority has been to provide cremations and burials. Unable to resource services such as Public Health funerals and Memorials.</p> <p>Land Charges: there has been a slump in activity. There is approximately one third of the income achieved for same period in 2019/20, due to closure of the housing market and now ongoing uncertainty in this area of the economy.</p> <p>Bereavement income: overachievement due to increased funerals.</p>
Communications			
83	83	Communications	<p>COVID-19 pressures re extra staffing costs (£0.043m), relating to the delay in proposed restructure savings for 2020/21. There are also extra advertising and distribution costs of (£0.040m).</p>

Corporate Budgets

Revenue Budget Summary

Provisional Variance 2019/20 £'000	Service	2020/21 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	COVID Variance Month 2 £'000	Forecast Variance Month 2 %	2019/20 Savings Proposed £'000	Savings Achieved/ Anticipated £'000	Savings At Risk £'000
0	Bulk Insurance Premia	3,107	3,107	0	0	0.0%	0	0	0
(101)	Capital Financing Costs	7,334	7,334	0	0	0.0%	0	0	0
0	Levies & Precepts	211	211	0	0	0.0%	0	0	0
0	Unallocated Contingency & Risk Provisions	1,571	1,321	(250)	0	-15.9%	0	0	0
(639)	Unringfenced Grants	(21,333)	(37,238)	(15,905)	(15,905)	-74.6%	0	0	0
1,411	Other Corporate Items	1,806	6,067	4,261	4,364	235.9%	340	0	340
671	Total Corporately-held Budgets	(7,304)	(19,198)	(11,894)	(11,541)	-162.8%	340	0	340
0	Further Financial Recovery Measures (see below)	-	0	0	0	-	-	-	-
671	Residual Risk After Financial Recovery Measures	(7,304)	(19,198)	(11,894)	(11,541)	-162.8%	340	0	340

The COVID variances shown in the tables above and below are included within the “Forecast Variance” and “Key Variances” columns.

Explanation of Key Variances

Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Unallocated Contingency & Risk Provisions			
(250)	0	Release of risk provision	The general risk provision of £0.750m has £0.500m earmarked against pay award and the remaining £0.250m is being released to support the overall budget position.
Unringfenced Grants			
(15,905)	(15,905)	COVID-19 Grant	This is the amount of COVID-19 grant allocated to the council in two tranches of which £0.300m was allocated to 2019/20 for the cost impact in the final 2 weeks

Appendix 3 – Revenue Budget Performance

Key Variances £'000	COVID Variances £'000	Service Area	Variance or Financial Recovery Measure Description
			of March. £7.857m relates to the remaining allocation carried forward to 2020/21 from the first tranche of £8.157m and there is £8.048m in respect of the second tranche.
Other Corporate Items			
4,250	4,250	Personal Protective Equipment (PPE)	The forecast cost of purchasing PPE for council-wide use in response to the COVID-19 pandemic is held corporately at present.
114	114	COVID-19 Death Management	The council's share of current forecast expenditure as part of the Sussex Resilience Forum as reported to this committee on 14 th June 2020.
(103)	0	Pensions	Overpayment from 2019/20 of £0.068m and an in year variance of £0.035m.

Housing Revenue Account (HRA)

Revenue Budget Summary

Provisional Variance 2019/20 £'000	Service	2020/21 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	COVID Variance Month 2 £'000	Forecast Variance Month 2 %	2019/20 Savings Proposed £'000	Savings Achieved/ Anticipated £'000	Savings At Risk £'000
42	Capital Financing	29,913	29,913	0		0.0%	0	0	0
(178)	Housing Management & Support	3,998	3,998	0		0.0%	0	0	0
(64)	Head of City Development & Regeneration	352	292	(60)	(60)	-17.1%	0	0	0
(1,123)	Income, Involvement & Improvement	(46,886)	(46,744)	142	142	0.3%	0	0	0
696	Property & Investment	9,927	9,502	(425)	(425)	-4.3%	0	0	0
(52)	Tenancy Services	2,697	2,697	0		0.0%	0	0	0
(679)	Total Housing Revenue Account	0	(343)	(343)	(343)	0.0%	0	0	0

The COVID variances shown in the tables above and below are included within the “Forecast Variance” and “Key Variances” columns.

Explanation of Key Variances

Key Variances £'000	COVID Variances £'000	Service Area	Variance Description
Head of City Development & Regeneration			
(60)	(60)	Staffing	Staffing underspends as COVID-19 has meant delayed recruitment.
Income, Involvement & Improvement			
142	142	Bad Debt Provision	There is a forecast overspend of £0.142m due to the increase in arrears as a result of COVID-19.
Property & Investment			
(300)	(300)	Repairs & Maintenance	There is a forecast underspend of £0.300m, mainly against staffing, owing to the first two months of operation being during the current COVID-19 restrictions and the service attending to emergency repairs only during April and May.

Appendix 3 – Revenue Budget Performance

Key Variances £'000	COVID Variances £'000	Service Area	Variance Description
(125)	(125)	Mechanical & Electrical (M&E) - Service contracts	A forecast underspend is expected against the servicing and maintenance contracts across M&E as a result of the current COVID-19 restrictions.

Appendix 3 – Revenue Budget Performance

Dedicated Schools Grant (DSG)

Revenue Budget Summary

Provisional Variance 2019/20 £'000	Service	2020/21 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	COVID Variance Month 2 £'000	Forecast Variance Month 2 %
0	Individual Schools Budget (ISB)	130,391	130,391	0	0	0.0%
(558)	Early Years Block (excluding delegated to Schools) <i>(This includes Private Voluntary & Independent (PVI) Early Years 3 & 4 year old funding for the 15 hours free entitlement to early years education)</i>	15,416	15,426	10	0	0.1%
(94)	High Needs Block (excluding delegated to Special Schools)	22,043	21,918	(125)	11	-0.6%
(51)	Exceptions and Growth Fund	3,464	3,638	174	138	5.0%
0	Grant Income	(170,611)	(170,611)	0	0	0.0%
(703)	Total Dedicated Schools Grant (DSG)	703	762	59	149	8.4%

The COVID variances shown in the tables above and below are included within the “Forecast Variance” and “Key Variances” columns.

Explanation of Key Variances

Key Variances £'000	COVID Variances £'000	Service Area	Variance Description
Early Years Block (including delegated to Schools)			
10	0	Other	Minor variances.
High Needs Block (excluding delegated to Schools)			
(145)	0	Unallocated High Needs Block	The additional funding received into the high needs block has now been allocated across service budgets as agreed. There remains an unallocated sum of £0.145m in the high needs block.
96	11	Educational Agency Placements	There has been an increase in the cost of some bespoke tuition packages, some of which relates to COVID-19. Furthermore, there is an increasing cost of the education packages linked to external residential disability placements
(76)	0	Other	Minor variances.

Appendix 3 – Revenue Budget Performance

Key Variances £'000	COVID Variances £'000	Service Area	Variance Description
Exceptions and Growth Fund			
84	48	Other	Other variances. COVID-19 costs relate to loss of income in the Ethnic Minority Achievement Service (EMAS) service.
90	90	Access to Education	This is as a result of the estimated loss of fines income due to COVID-19.