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Corporate Directors

To: Cabinet – 16 July 2018

Subject: **REVENUE & CAPITAL BUDGET MONITORING - MAY 2018-19**

Classification: Unrestricted

1. SUMMARY

- 1.1 This report provides the budget monitoring position up to 31 May 2018-19 for both revenue and capital budgets, including an update on key activity data for our highest risk budgets.
- 1.2 The format of this report is:
- This covering summary report which provides a high level financial summary and highlights only the most significant issues, as determined by Corporate Directors.
 - Appendix 1 – a high level breakdown of the directorate monitoring positions;
 - Appendix 2 – activity information for our highest risk budgets;
 - Appendix 3 – details of the Asylum service forecast and key activity information including grant rates compared to actual forecast unit costs;
 - Appendix 4 – details of realignment of revenue budgets **for approval**.
- 1.3 Cabinet is asked to note the forecast revenue and capital monitoring position. In the light of further government funding reductions in the short to medium term, it is essential that a balanced revenue position is achieved in 2018-19, as any residual pressures rolled forward into 2019-20 will only compound an already extremely challenging 2019-20 budget position. This forecast revenue pressure is £10.730m (after Corporate Director adjustments) and needs to be managed down to at least a balanced position.
- 1.4 Whilst it is clear that each year, the position improves as the year progresses, and is in part due to the delivery of management action, history suggests that managers also have a tendency to be pessimistic with their forecasting, by declaring pressures early but holding back on declaring underspending until towards year end. For comparison, the initial forecast for 2017-18 was a forecast pressure of £8.2m and we ended the year with a “net” underspend of £0.6m; which is also consistent with the position in 2016-17 where we started the year with a pressure of £7.9m and we ended the year with a “net” underspend of £0.6m. That’s not to say that such a significant turnaround can be repeated again this year, especially as the risk of non-delivery of savings increases each year due to the aggregated impact of year on year reductions and the ability to find new areas in which to make savings are becoming fewer. Clearly, much depends on our negotiation with the Home Office, where we will be seeking full reimbursement of the costs of supporting unaccompanied asylum seekers and care leavers.
- 1.5 In the monitoring report which went to Cabinet on 25 June we reported a pressure of £10.3m. It should be noted that this was a high level forecast and the position reported in this report is based on the first true round of budget monitoring for the 2018-19 financial year.

2. RECOMMENDATIONS

Cabinet is asked to:

- i) **Note** the forecast revenue budget monitoring position for 2018-19 and capital budget monitoring position for 2018-19 to 2020-21, and that the forecast pressure on the revenue budget needs to be eliminated as we progress through the year.
- ii) **Agree** the revenue budget realignment set out in Appendix 4.
- iii) **Agree** the capital budget realignment set out in section 5.

3. SUMMARISED REVENUE MONITORING POSITION

- 3.1 Overall the net projected revenue variance for the Council as reported by budget managers is a pressure of £8.219m. Corporate Directors have adjusted this position by £2.511m, increasing the pressure to £10.730m. Details of the Corporate Director adjustments are provided below in sections 3.3. In total, this position reflects that we are on track to deliver the majority of the £50.2m of savings included in the approved budget for this year, but further work is urgently required to identify options to eliminate the residual £10.730m forecast pressure. Usually at this early stage of the financial year there are no requests for roll forwards, however, this year there has been a request of £0.750m from Adult Health and Social Care. This roll forward would increase the forecast pressure to £11.480m with Corporate Director Adjustments. The position by directorate is shown in table 1 below.

3.2 Table 1: Directorate revenue position

Directorate	Budget	Net Forecast Variance *	Corporate Director Adjustment	Revised Net Variance	Last Reported Position	Movement
	£m	£m	£m	£m	£m	£m
Adult Social Care & Health						
Strategic Management & Directorate Budgets (ASCH)	35.347	-3.163		-3.163		
Disabled Children, Adult Learning Disability & Mental Health	228.609	4.400	0.303	4.703		
Older People & Physical Disability	154.316	-1.045	0.887	-0.158		
<i>Total Adult Social Care & Health</i>	<i>418.272</i>	<i>0.192</i>	<i>1.190</i>	<i>1.382</i>	<i>0</i>	<i>0</i>
Children, Young People & Education						
Strategic Management & Directorate Budgets (CYPE)	2.190	0.063	1.000	1.063		
Education Services, Planning & Resources	37.692	4.184		4.184		
Quality & Standards	2.958	-0.641	0.641	0.000		
Early Help & Preventative Services	16.348	-0.128	0.150	0.022		
Specialist Children's Services	125.027	3.387	-0.470	2.917		
<i>Total Children, Young People & Education</i>	<i>184.215</i>	<i>6.864</i>	<i>1.321</i>	<i>8.185</i>	<i>0</i>	<i>0</i>
Growth, Environment & Transport						
Strategic Management & Directorate Budgets (GET)	0.612	0.250		0.250		
Economic Development	4.342	0.000		0.000		
Highways, Transportation & Waste	140.435	-0.033		-0.033		
Environment, Planning & Enforcement	14.356	0.822		0.822		
Libraries, Registration & Archives	9.363	-0.002		-0.002		
<i>Total Growth, Environment & Transport</i>	<i>169.107</i>	<i>1.036</i>		<i>1.036</i>		
Strategic & Corporate Services						
Strategic Management & Directorate Budgets (S&CS)	-2.262	-0.003		-0.003		
Engagement, Organisation Design & Development	14.494	0.819		0.819		
Finance	10.958	-0.248		-0.248		
General Counsel	5.023	0.103		0.103		
Infrastructure	37.636	1.606		1.606		
Strategic Commissioning including Public Health	8.024	-0.001		-0.001		
Strategy, Policy, Relationships & Corporate Assurance	1.723	0.128		0.128		
Business Services Centre	-3.304	0.000		0.000		
<i>Total Strategic & Corporate Services</i>	<i>72.293</i>	<i>2.404</i>	<i>0</i>	<i>2.404</i>	<i>0</i>	<i>0</i>
Financing Items & Unallocated	114.601	-2.277		-2.277		
TOTAL (Excl Schools)	958.488	8.219	2.511	10.730	0.000	0.000
<i>Schools (CYPE Directorate)</i>	<i>0</i>	<i>7.519</i>		<i>7.519</i>		
TOTAL	958.488	15.738	2.511	18.249	0	0

Variance from above (excl Schools)					10.730	0.000	10.730
Roll Forwards	- committed						0.000
	- re-phased				0.750		0.750
	- bids						0.000
Total Roll Forward Requirements					0.750	0.000	0.750
(-ve) Uncommitted balance / (+ve) Deficit					11.480	0.000	11.480

* the variances reflected in appendix 1 & 2 will feature in this column

3.3 Table 1b: Provisional Directorate **revenue** position after roll forwards:

Directorate	Variance	Roll Forwards			Revised Variance
	£m	Committed	Re-phased	Bids	£m
		£m	£m	£m	
Adult Social Care & Health	1.382	0.750			2.132
Children, Young People & Education	8.185				8.185
Growth, Environment & Transport	1.036				1.036
Strategic & Corporate Services	2.404				2.404
Financing Items & Unallocated	-2.277				-2.277
TOTAL (Excl Schools)	10.730	0.750	0.000	0.000	11.480

3.4 The main reasons for the reported variance of £10.730m before roll forwards and £11.480 after roll forwards are reported below. (Please refer to Appendix 1.)

3.4.1 Adult Social Care and Health:

The overall forecast variance for the Directorate is a pressure of +£0.2m; of which -£3.2m relates to Strategic Management & Directorate Budgets - Adults, +£4.4m relates to Disabled Children, Adult Learning Disability & Mental Health and -£1.0m relates to Older People & Physical Disability.

This variance position reflects activity data to date in the 2018-19 financial year and we will continue to refine the forecast alongside activity trends over the remaining months.

Two Corporate Director Adjustments are proposed;

- +£1.0m increase (predominantly within Older Persons) to support future demographic pressure as client numbers are expected to increase over and above the current level of clients assumed within the forecast; +£0.2m Physical Disability - Community Based Services, +0.7m Older People - Community Based Services and +£0.1m Adult Learning & Physical Disability pathway - Residential Care Services.
- +£0.2m increase to Adult Learning & Physical Disability pathway - Community Based Services. This is to account for any inflationary price uplifts for clients receiving a Direct Payment to employ a Personal Assistant. Some funding for this has been included in the budget, but the current forecast does not yet reflect the increases anticipated at the annual financial reviews.

Taking the above adjustments into account, means the Directorate will be reporting a forecast pressure of +£1.4m.

3.4.1.1 Strategic Management and Directorate Budgets – Adults

The forecast variance for Strategic Management & Directorate Budgets - Adults is -£3.2m.

- This variance relates mainly to centrally held funds, still to be allocated which cover pressures already recognised within the forecast position. This includes -£1.7m variance against sustainability funding and -£1.5m against Social Care Support monies. This partially offsets pressures from unachievable in year savings of +£0.4m.
- There is an underspend of -£0.4m within Safeguarding Adults. This underspend primarily relates to a planned underspend of -£0.7m on the dedicated piece of work to clear the DOL's backlog, as the contract will not commence until October, meaning that funding will be required to continue into 2019-20 and as this project is funded with one off budget, a roll forward request is being made. There is however an underlying pressure relating to in-year DOL's referrals, of £0.3m, meaning an overall forecast underspend of £0.4m is reported.

3.4.1.2 Disabled Children, Adult Learning Disability and Mental Health

Disabled Children, Adult Learning Disability and Mental Health Services are forecasting a net pressure of +£4.4m. It should be noted however that a Corporate Director Adjustment is proposed of +£0.3m (see 3.3.1) increasing the net pressure to +£4.7m.

- +£3.4m of this pressure relates to Learning Disability Community Based Services (18+) where there is increasing activity within the Supporting Independent Living Service. The cost of Sleep-In-Nights and increasing client numbers is creating a pressure. This will partially be offset by the allocation of centrally held funds in the Strategic Management and Directorate Budgets (see 3.3.1.1).
- A forecast pressure of +£1.0m is reported within services for children with a disability (0-18), which relates to an increase in cost of placements for complex residential placements for young children, reflecting the full year effect of increases in both activity and the cost of care packages in the final quarter of the previous financial year of £0.9m. The +£0.6m pressure on children & young people social care staffing reflects the need for the service to maintain low numbers of vacancies and the use of agency to meet the current demands for the service. This is partially offset by lower demand for individual services for children in need resulting in a -£0.4m underspend. The pressures on this service are expected to continue and will need to be reflected in the 2019-22 MTFP.

3.4.1.4 Older People and Physical Disability

Older People and Physical Disability services are forecasting a net underspend of -£1.0m, which includes several offsetting variances. It should be noted however that a Corporate Director Adjustment is proposed of +£0.9m (see 3.3.1) reducing the net underspend to -£0.1m. The most significant variances are detailed below.

- Older People (65+) Residential and Nursing is reporting an underspend of -£0.6m in line with current activity trends. Client numbers within this service are continuing to reduce in line with the directorate's operating model. The remaining -£1.1m variance relates to Community Services, where the budget has been increased to reflect changing levels of activity and complexity. The budget manager's forecast does not reflect this future increase, therefore a corporate director adjustment has been made.
- Physical Disability (18-65) services are reporting a pressure of +£1.8m, mainly within Residential Care Services which correlates to increasing client activity and costs.
- There is a variance of -£1.4m reported against Adaptive & Assistive Technology as efficiencies within the procurement and running of this service come into full effect in 2018-19.
- There is an underspend forecast of -£0.6m against Assessment Staffing and a variance of -£0.5m against Carers Support Services.
- Due to slippage on some of the transformation savings, at this stage it is felt prudent to reflect +£1.5m as a pressure. However, this is partially offset by efficiencies elsewhere within the division.
- The Older People and Physical Disability forecast assumes that there will be also be some increased activity over the winter months.

3.4.2 Children, Young People and Education Directorate:

The initial forecast for Children, Young People and Education Directorate indicates an overall pressure of £8.2m (after Corporate Director adjustments), of which £2.9m relates to the Asylum service.

3.4.2.1 Education Services, Planning & Resources

There are a number of pressures from 2017-18 which are expected to continue into 2018-19, including:

- a continual shortfall in the recovery of costs for excepted items of +£0.2m such as maternity cover, resulting from higher than anticipated demand from schools.
- ongoing school security costs of +£0.3m;
- the installation, hire, and removal of mobile classrooms to support the Basic Need programme of +£0.8m;
- +£0.3m revenue maintenance costs associated with schools are expected to be more than the grant available. This covers both planned maintenance agreements and subsequent resultant work which falls under the Total Facilities Management contracts.

There are also emerging pressures on:

- The Education Psychology service of +£1.1m, due to increasing statutory workloads which is resulting in the continual use of agency staff to cover staff

vacancies and the need to offer enhanced salary packages to attract and retain permanent staff. Consequently, the service is also expecting to cease traded activities to focus on statutory services leading to a shortfall in income.

- +£0.2m general shortfall in traded income for emergency planning.
- +£1.4m support of children with Special Education Needs (SEN). The pressure is resulting from the increasing provision of therapy services and higher demand for statutory assessments, along with additional payments to reflect the greater complexity of needs of the pupils placed in our special schools.
- There is a risk in the deliverability of the £2m Integration saving, due to a delay in the appointment of senior posts. We are continuing to look at short term options but at this stage we only have plans in place to deliver +£1m.

The demand and subsequent financial pressures are expected to continue into 2019-20 and this is being highlighted in the initial medium term plan discussions.

3.4.2.2 Specialist Children's Services (excluding Asylum):

The Specialist Children Service is forecasting a breakeven position however this is formed from a number of compensating independent variances. The Care Leavers Service is forecasting a pressure of £0.6m resulting from the need to recruit additional staff and use of agency to meet the current demand of supporting citizen children including the anticipated impact of new legislation requiring local authorities to continue to offer support to young people up to the age of 25. The impact of this new legislation is expected to be ongoing and will increase in future years.

This pressure is offset by anticipated underspends on the safeguarding service and lower unit costs across adoption & special guardianship orders partially resulting from the full year effect of the means-testing introduced in 2017-18.

3.4.2.3 Specialist Children's Services – Asylum Seekers:

The pressure on the Asylum Service is expected to continue, with an estimate of +£2.9m shortfall in grant income based on a number of assumptions. The 2018-19 Unaccompanied Asylum Seeker Children (UASC) and Care Leavers grant rates have not yet been confirmed by the Home Office, therefore they will continue to be paid at the rates agreed for 2017-18. Negotiations continue with the Home Office to recover the shortfall in funding for this service over recent years.

The main variances for the Asylum service are:

- -£0.4m surplus in grant income from supporting under 16 year olds. This is in line with previous years and is normally used to offset any shortfalls in grant relating to 16-17 year olds and 18+ care leavers.
- +£0.6m shortfall in grant income for supporting 16-17 year olds. There is still a number of children placed in higher cost placements that arrived before the age of 16, which have chosen to remain in their current placements. Attempts to move any individual who is settled in their placement is likely to result in legal challenge. This pressure is less than the previous year as it is assumed new 16-17 year olds will be placed in lower cost supported accommodation settings.

- +£1.3m shortfall in grant income for supporting care leavers (18+). Historically, the grant rate has not been sufficient to recover the costs associated with supporting this age group.
- +£0.9m shortfall in grant income to support the National Transfer Scheme Reception Centre. The pressure on this service has increased since 2017-18 as the number of new UASC arrivals has reduced leading to a reduction in the total grant received to run this service and therefore a greater overall shortfall in funding.
- +£0.5m costs associated with children who are presented to us as Asylum Children that are deemed not to be eligible for the Home Office Grant (referred to as ineligible children).

3.4.3 Growth, Environment & Growth:

The overall position for the Directorate, before is a forecast pressure of +£1.0m, with forecasts pressures of +£2.0m being partially offset by forecast underspends of -£1.0m.

3.4.3.1 Strategic Management & Directorate Budgets:

A pressure of +£0.4m is currently being reported against the “Budget & Savings Plans to be allocated” budget line as the directorate continues to explore options on how these savings might be achieved. To part mitigate this pressure the Corporate Director has declared an underspend of -£0.1m against the Strategic Management & Directorate Budget.

3.4.3.2 Highways, Transportation & Waste:

Residual Waste is forecasting a significant underspend of -£0.9m. Of this -£0.7m is due to a predicted volume variance of -6,488 tonnes across Waste to Energy and Waste Treatment Final Disposal contracts (see appendix 2.13). An additional -£0.1m of trade waste income is being forecast along with +£0.1m of other small variances.

Offsetting the above there is a pressure within Waste Facilities & Recycling Centres of +£0.4m. This is in spite of the forecast volume of waste being -10,698 tonnes below budgeted levels. Increases in Materials Recycling Facilities (MRF) costs since the budget was set has led to a pressure of +£0.7m. Reduced paper and card waste income (-5,048 tonnes) has left an income shortfall of +£0.2m, whilst additional composted waste of +4,780 tonnes has added a further +£0.1m to the forecast. These specific pressures have been offset by -£0.7m savings as the budget was built based on certain tonnage levels being disposed of in different ways, each with their own unit costs and indexation levels, and this forecast shows slight variances to the budgeted activity levels. Other minor variances make up the balance of -£0.1m. Further details on activity can be found in see Appendix 2.14.

The Highways, Transport & Waste Management Costs and Commercial Operations pressure of +£0.3m consists of a number of smaller pressures against staffing, non-staffing and income.

3.4.3.3 All other minor variances add up to a further +£0.1m pressure.

Management action is currently being identified which will be reflected through the monitoring report in subsequent months, with a view to achieving a balanced position overall by the year end.

3.4.4. Strategic & Corporate Services:

The overall variance reflected in Appendix 1 for the directorate is a pressure of +£2.4m which is made up of an overspend of +£1.5m for the S&CS Directorate itself, increased by +£0.8m relating to the corporate aspirational savings target for Asset Utilisation, held within the Corporate Landlord budgets, the delivery of which depends on operational service requirements and Member decisions regarding the exiting of buildings. It should be noted that this in-year overspend is due to the delayed implementation of some plans carried forward from last year. Work is ongoing to determine the likely phasing of projects currently identified and targets will be adjusted accordingly from the MTFP process.

3.4.4.1 Engagement, Organisational Design & Development

In EODD the forecast variance is a pressure of +£0.8m, this is made up of +£0.4m relating to the Contact Centre & Digital Web Services budget set in 2015 using a transformation plan suggested by Agilisys, predicting that the number of calls and average call duration would fall significantly. Although the call volumes and times have reduced, this is not in line with the original budgeted plan, hence resulting in a budget pressure. The commissioners of this service, together with Agilisys, are working with directorate services to get these figures reduced further. The remainder of this pressure of £0.4m relates to staffing due to re-phased plans for restructuring.

3.4.4.2 Infrastructure

The directorate pressure of +£1.5m includes variances of +£0.8m for the Infrastructure controllable budgets. Within this the largest single variance is a forecast pressure of +£0.3m for Oakwood House where income is expected to be below budget. The service is working on potential strategies to improve the situation going forward. The remainder is made up of many smaller variances all individually under £0.1m. The service is investigating the causes of these pressures and implementing tighter controls to reduce the pressures by the end of the year.

3.4.4.3 Strategic Commissioning including Public Health

Public Health is currently a ring-fenced grant and overall is forecasting a break-even position with no additional draw down from, or transfer to, the Public Health reserve required above the budgeted level. Several Key Service budget lines are showing variances of more than £0.1m which require explanation.

The Public Health - Sexual Health budget is reporting a pressure of +£0.4m resulting from increased contraceptive costs.

A pressure of +£0.2m forecast against Public Health - Children's Programme primarily relates to oral health costs that were budgeted for against the Public Health - Advice and Other Staffing line of +£0.1m; the latter is forecasting an underspend as a result. The service will request a formal virement of this budget to ensure that

it is transferred to where the spend is being incurred. Other minor variances add up to a further +£0.1m pressure.

The two pressures above are largely offset by an underspend of -£0.5m Public Health - Advice and Other Staffing; in part this relates to oral health as stated above of -£0.1m. In addition are a number of small underspends which make up the balance of the underspend, primarily campaigns of -£0.2m; workforce development of -£0.1m; and health intelligence of -£0.1m.

A minor -£0.1m underspend against Public Health - Healthy Lifestyles leaves Public Health with a balanced position overall.

3.4.4.4 Additionally in other divisions there are variances of: -£0.2m for Finance arising from vacancies; and other Divisional variances all under £0.1m.

3.4.5 Financing Items

A £2.3m underspend is forecast reflecting additional retained Business Rates levy for 2017-18 above the debtor raised and the S31 grant reconciliation for 2017-18. Exact figures will not be known until the autumn.

3.5 Schools delegated budgets:

The schools delegated budget reserves are currently forecast to end the financial year in surplus by £22.5m, compared to £30.0m at the start of the financial year. This is made up of a forecast surplus of £31.7m on individual maintained school balances, a surplus of £0.9m on the schools' apprenticeship levy reserve and a deficit on the central schools' reserve of £10.1m. The table below provides the detailed movements on each reserve:

	Individual School Reserves (£m)	Central Schools Reserve (£m)	Apprenticeship Levy Reserve (£m)	Total School Reserves (£m)
Balance b fwd	31.315	(2.155)	0.855	30.015
Forecast movement in reserves:				
Academy conversions and closing school deficits	0.376	(1.200)		(0.824)
Contribution to capital broadband		(1.000)		(1.000)
School Growth		4.454		4.454
High Needs		(9.588)		(9.588)
Various		0.728		0.728
Overspend on Central DSG budgets		(1.289)		(1.289)
Forecast reserve balance	31.692	(10.050)	0.855	22.496

Note: a negative figure indicates a draw down from reserves/deficit

The Schools' delegated budget is currently showing a pressure of £7.5m.

5.4 Strategic & Corporate Services

Dover Discovery Centre - rephasing of £1.336m into 2019-20. This is due to ongoing definition of the master planning for integration with the wider Dover Strategy. The project will now follow a formal project governance structure, with sign-off of RIBA stage 0 (strategic definition) expected in July 18, and all sectional completions by 2020.

Energy Invest to Save – rephasing from 2018-19 -£0.6m, 2019-20 -£0.6m and into 2020-21 +£1.2m. This reprofiling reflects that this is now expected to be a three year programme of works.

KPSN - reduction in prudential borrowing of £0.237m and increase in external funding of £0.263m. In response to the concerns of the high cost of the upgrade and the uncertainty of some of the key current KPSN core data centres, a more pragmatic approach to the upgrade has been undertaken which is reflected in the final design. The initial external funding was not built into the original budget because of its uncertainty and if this does not become available the £0.263m can be covered by the KPSN Renewals Reserve.

6. CONCLUSIONS

- 6.1 It is not unusual at this point in the financial year for the revenue position to show an overspend. However, the forecasts show the majority of the £62.5m savings are on track to be delivered and the intention remains that where delivery proves to be unlikely, equivalent savings elsewhere within the relevant Directorate will be made as appropriate. It is clear that alternative saving plans have not yet been sufficiently developed, but it is our expectation that once these alternative plans are finalised and agreed then the forecast pressure will reduce. However, considering the magnitude of the forecast pressure, especially within social care, Corporate Directors are considering a range of potential mitigations in order to reduce and then eliminate this forecast pressure. We cannot, under any circumstances, afford to enter 2019-20 with an underlying problem.

7. RECOMMENDATIONS

Cabinet is asked to:

- 7.1 **Note** the forecast revenue budget monitoring position for 2018-19 and capital budget monitoring position for 2018-19 to 2020-21, and that the forecast pressure on the revenue budget needs to be eliminated as we progress through the year.
- 7.2 **Agree** the revenue budget realignment set out in Appendix 4.
- 7.3 **Agree** the capital budget realignment set out in section 5.

8. CONTACT DETAILS

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Breakdown of Directorate Monitoring Position

Adult Social Care & Health						
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Strategic Management & Directorate Budgets - Adults						
Additional Adult Social Care Allocation	6.1	0.0	6.1	0.0	0.0	0.0
Budgets and Savings Plans to be allocated	-1.1	-0.5	-1.6	-2.7	0.0	-2.7
Safeguarding Adults	3.9	-0.2	3.7	-0.4	0.0	-0.4
Community Based Preventative Services - Other Adults	2.4	-1.8	0.6	0.0	0.0	0.0
Housing Related Support - Other Adults	0.2	-0.2	0.0	0.0	0.0	0.0
Strategic Management & Directorate Support	31.2	-4.6	26.6	0.0	0.0	0.0
Total - Strategic Management & Directorate Budgets (ASCH)	42.7	-7.4	35.3	-3.2	0.0	-3.2
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Disabled Children, Adult Learning Disability & Mental Health						
Adult Learning & Physical Disability Pathway - Residential Care Services	77.5	-6.3	71.2	-0.2	0.1	-0.1
Adult Learning & Physical Disability Pathway - Community Based Services	97.8	-7.6	90.2	3.4	0.2	3.6
Adult Learning Disability - Assessment Service	5.5	-0.2	5.3	0.0	0.0	0.0
Adult Mental Health - Residential Care Services	12.7	-0.8	11.9	0.4	0.0	0.4
Adult Mental Health - Community Based Services	6.2	-0.7	5.5	0.1	0.0	0.1
Adult Mental Health - Assessment Services	10.0	-0.5	9.5	-0.3	0.0	-0.3
Community Based Preventative Services - Learning Disability & Mental Health	6.0	-3.5	2.5	0.0	0.0	0.0
Carers Support (Learning Disability & Mental Health)	2.8	-0.2	2.7	-0.2	0.0	-0.2
Housing Related Support (Learning Disability & Mental Health)	2.3	0.0	2.3	-0.3	0.0	-0.3
Looked After Children (with Disability) - Care & Support	11.7	-2.2	9.6	1.0	0.0	1.0
Children in Need (Disability) - Care & Support	7.2	-0.3	6.9	-0.4	0.0	-0.4
Disabled Children & Young People Service (0-25 LD & Complex PD) - Assessment Service	5.8	0.0	5.8	0.6	0.0	0.6
Divisional & Directorate Support	6.1	-0.3	5.8	-0.1	0.0	-0.1
Budgets and Savings Plans to be allocated	-0.4	0.0	-0.4	0.4	0.0	0.4
Total - Disabled Children, Adult Learning Disability & Mental Health	251.1	-22.5	228.6	4.4	0.3	4.7
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Older People & Physical Disability						
Adult Physical Disability - Residential Care Services	13.7	-2.1	11.6	1.8	0.0	1.8
Adult Physical Disability - Community Based Services	26.7	-5.7	20.9	0.0	0.2	0.2
Older People - Residential Care Services	117.2	-58.4	58.8	-0.6	0.0	-0.6
Older People - Community Based Services	64.8	-32.2	32.7	-1.1	0.7	-0.4
Community Based Preventative Services - Older People & Physical Disability	0.0	0.0	0.0	0.0	0.0	0.0
Adaptive & Assistive Technology	11.4	-6.8	4.6	-1.4	0.0	-1.4
Carers Support (Older People & Physical Disability)	2.1	-1.3	0.8	-0.5	0.0	-0.5
Housing Related Support (Older People & Physical Disability)	0.0	0.0	0.0	0.0	0.0	0.0
Older People & Physical Disability Assessment Services	28.6	-2.4	26.2	-0.6	0.0	-0.6
Children in Need (Disability) - Assessment Services	0.4	0.0	0.4	-0.1	0.0	-0.1
Divisional Management & Support Costs (including savings yet to be allocated)	0.7	-0.1	0.6	-0.1	0.0	-0.1
Budgets and Savings Plans to be allocated	-2.3	0.0	-2.3	1.5	0.0	1.5
Total - Older People & Physical Disability	263.3	-109.0	154.3	-1.0	0.9	-0.1
Total - Adult Social Care & Health	557.1	-138.9	418.3	0.2	1.2	1.4

Appendix 1

Children, Young People & Education						
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Strategic Management & Directorate Budgets - CYPE						
Strategic Management & Directorate Budgets	8.1	-3.6	4.5	0.1	0.0	0.1
Budget & Saving Plans to be allocated (CYPE)	-2.3	0.0	-2.3	0.0	1.0	1.0
Total - Strategic Management & Directorate Budgets (CYPE)	5.8	-3.6	2.2	0.1	1.0	1.1
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Education Services Planning & Resources						
Special Educational Needs	63.9	-63.1	0.7	1.4	0.0	1.4
Early Years Education	65.5	-65.5	0.0	0.0	0.0	0.0
Home to School & College Transport	39.6	-3.7	35.9	0.0	0.0	0.0
Fair Access & Planning Services	2.9	-2.9	0.0	0.0	0.0	0.0
Education Services to be provided by the Education Services Company	4.2	-1.0	3.2	1.1	0.0	1.1
Community Learning & Skills (CLS)	12.8	-14.0	-1.2	0.0	0.0	0.0
Education Services & Planning Resources Management & Divisional Support	2.0	-1.0	1.0	0.0	0.0	0.0
Other School Services	38.3	-40.3	-1.9	1.7	0.0	1.7
Total - Education Services Planning & Resources	229.2	-191.5	37.7	4.2	0.0	4.2
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Quality & Standards						
Education Services to be provided by the Education Services Company	18.0	-15.1	3.0	-0.6	0.6	0.0
Total - Quality & Standards	18.0	-15.1	3.0	-0.6	0.6	0.0
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Early Help & Preventative Services						
Early Help & Preventative Services	19.0	-11.9	7.2	-0.2	0.2	0.0
Children's Centres	7.6	-3.7	3.8	0.1	0.0	0.1
Youth Services	6.6	-2.5	4.0	0.0	0.0	0.0
Pupil Referral Units & Inclusion	4.7	-4.7	0.0	0.0	0.0	0.0
Early Help & Preventative Services Management & Directorate Support	3.7	-2.4	1.3	0.0	0.0	0.0
Total - Early Help & Preventative Services	41.6	-25.3	16.3	-0.1	0.2	0.1
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Specialist Children's Services						
Looked After Children - Care & Support	59.4	-5.0	54.3	0.5	-0.5	0.0
Children in Need - Care & Support	2.5	-0.2	2.3	0.0	0.0	0.0
Specialist Children's Service - Assessment & Safeguarding Service	50.9	-3.5	47.4	-0.2	0.0	-0.2
Adoption Service & Permanency Arrangements	14.8	-0.1	14.7	-0.4	0.0	-0.4
Care Leavers Service	6.6	-3.5	3.1	0.6	0.0	0.6
Asylum	17.9	-17.9	0.0	2.9	0.0	2.9
Specialist Children's Service - Management & Support Costs	3.5	-0.3	3.2	-0.1	0.0	-0.1
Budgets and Savings Plans to be allocated (SCS)	0.0	0.0	0.0	0.0	0.0	0.0
Total - Specialist Children's Services	155.5	-30.4	125.0	3.4	-0.5	2.9
Total - Children, Young People & Education	450.2	-266.0	184.2	6.9	1.3	8.2

Appendix 1

Growth, Environment & Transport						
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Strategic Management & Directorate Budgets						
Strategic Management & Directorate Budgets	1.4	-0.1	1.3	-0.1	0.0	-0.1
Budget & Savings Plans to be allocated (GET)	-0.7	0.0	-0.7	0.4	0.0	0.4
Total - Strategic Management & Directorate Budgets (GET)	0.7	-0.1	0.6	0.2	0.0	0.2
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Economic Development						
Economic Development	6.2	-3.6	2.6	0.0	0.0	0.0
Arts	1.8	0.0	1.8	0.0	0.0	0.0
Total - Economic Development	7.9	-3.6	4.3	0.0	0.0	0.0
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Highways, Transportation & Waste						
Highway Transportation (including School Crossing Patrols)	7.8	-2.3	5.5	0.0	0.0	0.0
Highway Asset Management (Roads and Footways)	13.1	0.0	13.1	0.0	0.0	0.0
Highway Asset Management (Other)	20.6	-4.1	16.6	0.0	0.0	0.0
Subsidised Buses & Community Transport	8.1	-2.1	6.0	0.0	0.0	0.0
Concessionary Fares	17.2	0.0	17.2	0.0	0.0	0.0
Young Person's Travel Pass	15.1	-6.3	8.7	0.0	0.0	0.0
Residual Waste	39.4	-0.1	39.3	-0.9	0.0	-0.9
Waste Facilities & Recycling Centres	31.6	-1.9	29.7	0.4	0.0	0.4
Highways, Transport & Waste Management Costs and Commercial Operations	7.6	-3.2	4.4	0.3	0.0	0.3
Total - Highways, Transportation & Waste	160.5	-20.1	140.4	0.0	0.0	0.0
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Environment, Planning & Enforcement						
Public Protection (Enforcement)	13.2	-3.5	9.7	0.8	0.0	0.8
Environment & Planning	11.8	-7.8	4.0	0.0	0.0	0.0
Environment, Planning & Enforcement Management Costs	0.6	0.0	0.6	0.0	0.0	0.0
Total - Environment, Planning & Enforcement	25.7	-11.3	14.4	0.8	0.0	0.8
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Libraries, Registration & Archives						
Libraries, Registration & Archives	15.9	-6.5	9.4	0.0	0.0	0.0
Total - Growth, Environment & Transport	210.7	-41.6	169.1	1.0	0.0	1.0

Appendix 1

Strategic & Corporate Services						
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Strategic & Corporate Services						
Strategic Management & Directorate Budgets (S&CS)	2.7	-4.9	-2.3	0.0	0.0	0.0
Budgets and Savings Plans to be allocated (S&CS)	0.0	0.0	0.0	0.0	0.0	0.0
Total - Strategic & Corporate Services (excluding Public Health & BSC)	2.7	-4.9	-2.3	0.0	0.0	0.0
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Engagement, Organisation Design & Development						
Human Resources Related Services	8.2	-0.9	7.4	0.0	0.0	0.0
Customer Contact, Communications & Consultations	6.3	-0.8	5.5	0.8	0.0	0.8
Local Member Grants	1.6	0.0	1.6	0.0	0.0	0.0
Total - Engagement, Organisation Design & Development	16.1	-1.6	14.5	0.8	0.0	0.8
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Finance						
	16.9	-5.9	11.0	-0.2	0.0	-0.2
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
General Counsel						
	5.2	-0.2	5.0	0.1	0.0	0.1
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Infrastructure						
Property Related Services	34.6	-11.9	22.7	1.6	0.0	1.6
ICT Related Services	17.4	-2.4	14.9	0.0	0.0	0.0
Total - Infrastructure	52.0	-14.4	37.6	1.6	0.0	1.6
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Strategic Commissioning including Public Health						
Strategic Commissioning	11.8	-3.8	8.0	0.0	0.0	0.0
Public Health - Children's Programme	31.5	-31.5	0.0	0.0	0.0	0.0
Public Health - Mental Health, Substance Misuse & Community Safety	16.7	-16.7	0.0	0.0	0.0	0.0
Public Health - Sexual Health	12.6	-12.6	0.0	0.0	0.0	0.0
Public Health - Healthy Lifestyles	8.8	-8.8	0.0	0.0	0.0	0.0
Public Health - Advice & Other Staffing	4.5	-4.5	0.0	0.0	0.0	0.0
Total - Strategic Commissioning including Public Health	85.9	-77.9	8.0	0.0	0.0	0.0
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Strategy, Policy, Relationships & Corporate Assurance						
	2.2	-0.4	1.7	0.1	0.0	0.1
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Business Services Centre						
	23.9	-27.2	-3.3	0.0	0.0	0.0
Total - Strategic & Corporate Services	204.9	-132.6	72.3	2.4	0.0	2.4

Appendix 1

Financing Items						
	Cash Limit			Variance	CD Adj	Revised Variance
	Gross	Income	Net	Net	Net	Net
	£m	£m	£m	£m	£m	£m
Financing Items & Unallocated	131.2	-16.6	114.6	-2.3	0.0	-2.3
TOTAL BUDGET (excluding Schools' Delegated Budgets)	1,554.2	-595.7	958.5	8.2	2.5	10.7
Schools' Delegated Budgets	646.7	-646.7	0.0	7.5	0.0	7.5
TOTAL BUDGET	2,200.9	-1,242.4	958.5	15.7	2.5	18.2

**See Appendix 2 & 3 within the monitoring report for further details of key cost drivers of specific service lines

Please note that budgets are held in the financial system to the nearest £100 and hence the figures in the table above may not add through exactly due to issues caused by rounding the figures for this report.

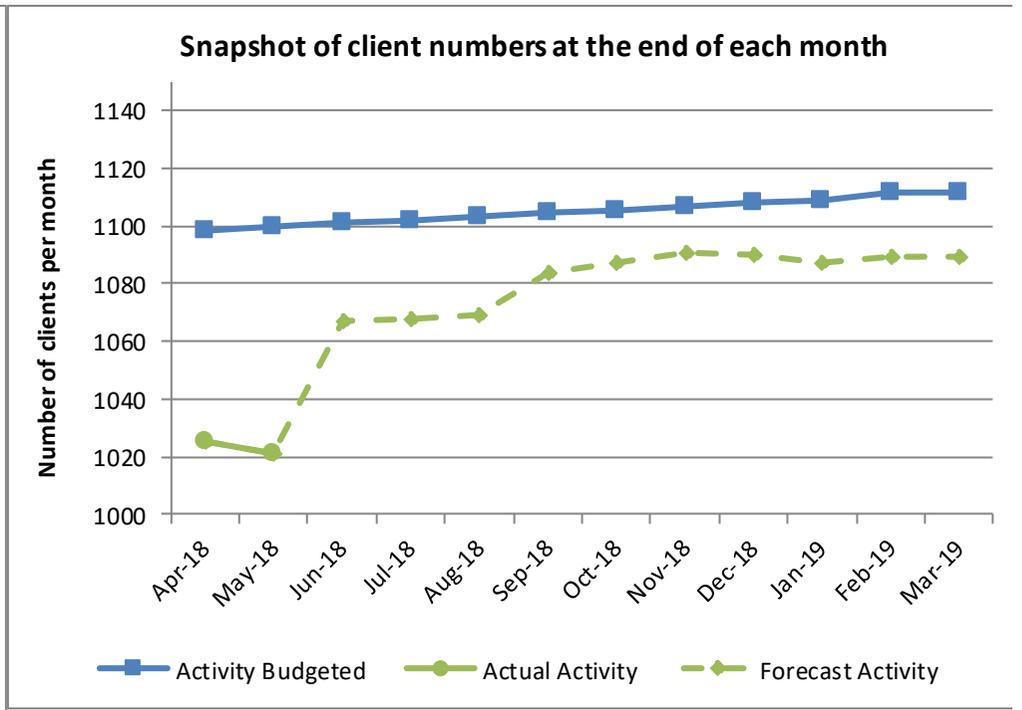
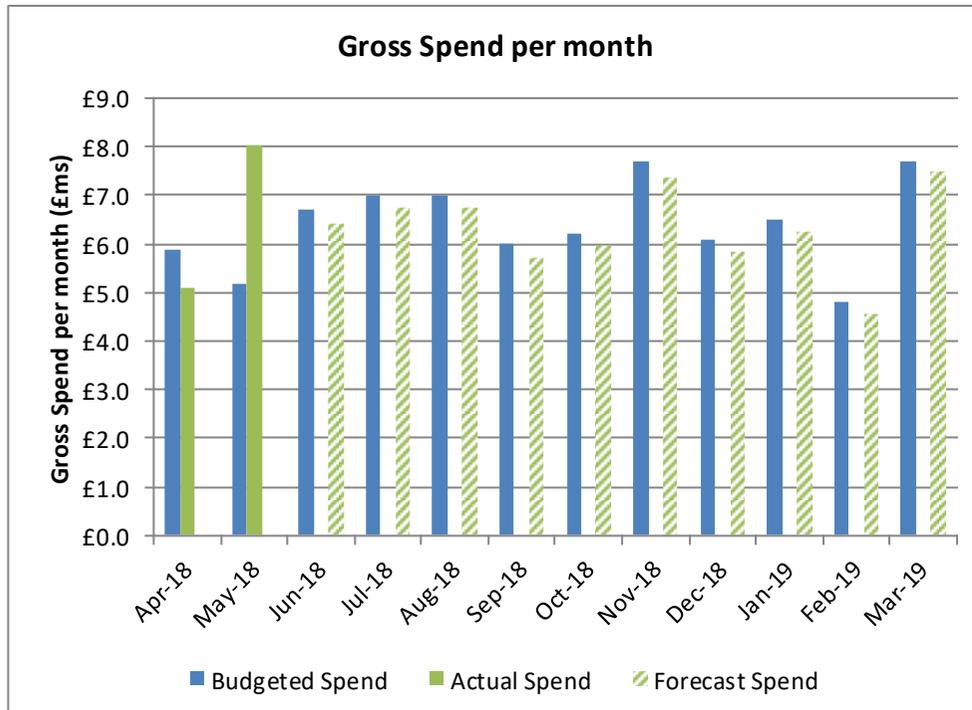
Appendix 2.1: Nursing & Residential Care - Learning Disability (aged 18+)

2018-19	Gross	Income	Net	Client Number
Outturn	£m	£m	£m	as at 31/03/2019
Budget	£76.8	-£6.3	£70.5	1,100
Outturn	£76.3	-£5.9	£70.4	1,089
Variance	-£0.5	£0.4	-£0.1	-11

Position as at 31st May 2018	Gross	Client Number
	£m	as at 31/05/2018
Budget: Spend/Activity Year to Date	£11.1	1,100
Actual: Spend/Activity Year to Date	£13.1	1,021
Variance as at 31st May 2018	£2.0	-79

MAIN REASONS FOR VARIANCE:

The gross forecast underspend of -£0.5m is due to lower than anticipated demand (-£1.4m) higher unit cost (+£0.9m). This forecast underspend is partly offset by lower than expected income of +£0.4m. This leads to a net forecast pressure of -£0.1m.



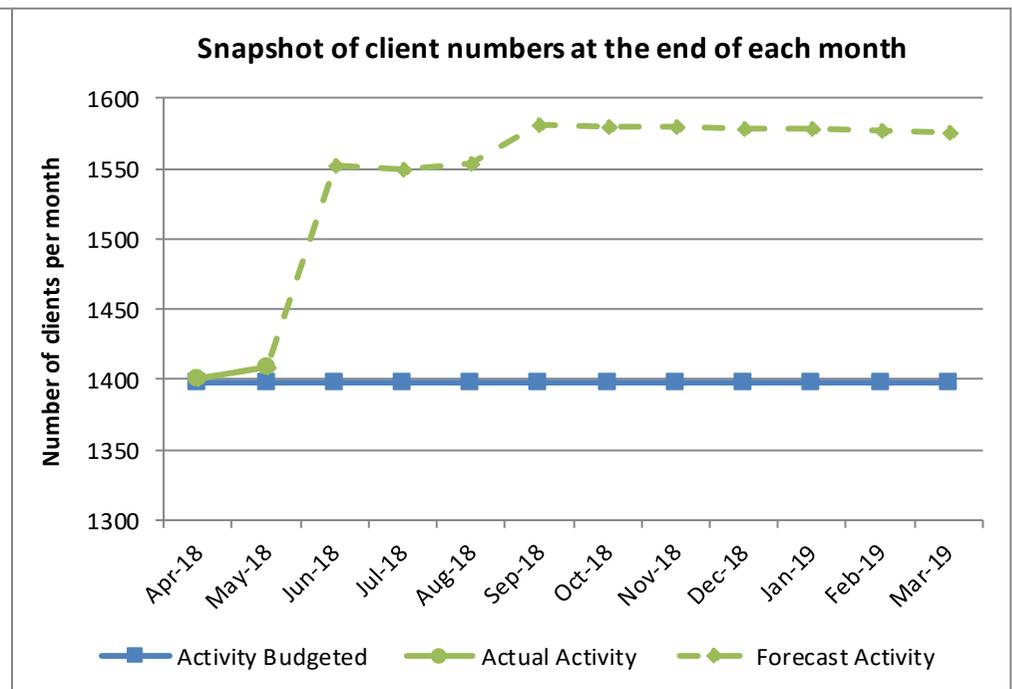
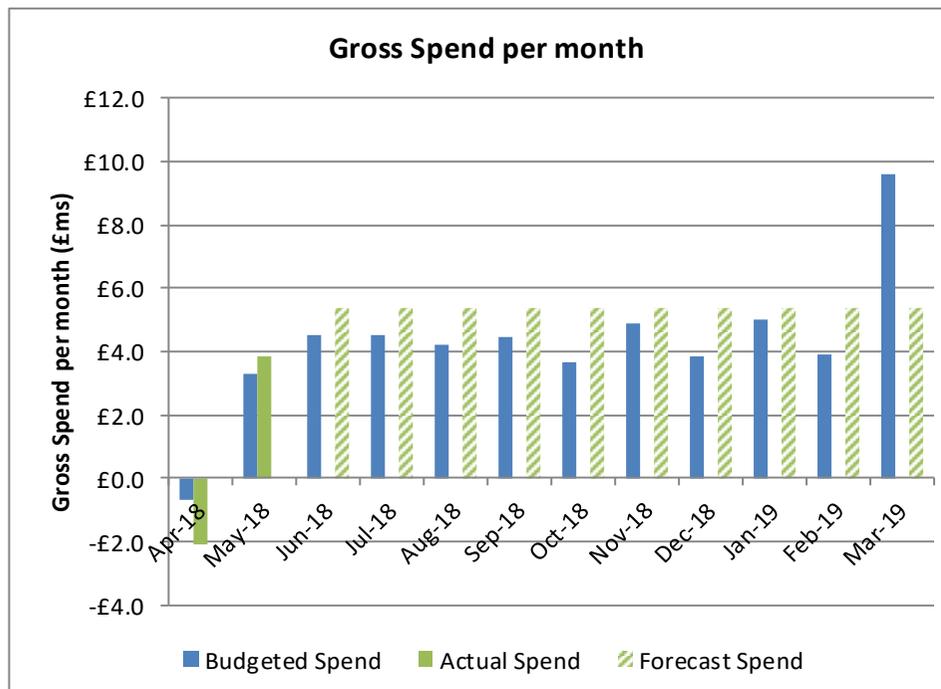
Appendix 2.2: Supported Living - Learning Disability (aged 18+) - Other Commissioned Supported Living arrangements

2018-19	Gross	Income	Net	Client Number
Outturn	£m	£m	£m	as at 31/03/2019
Budget	£51.2	-£0.2	£51.0	1,398
Outturn	£55.6	-£0.2	£55.4	1,576
Variance	£4.3	£0.0	£4.3	178

Position as at 31st May 2018	Gross	Client Number
	£m	as at 31/05/2018
Budget: Spend/Activity Year to Date	£2.7	1,398
Actual: Spend/Activity Year to Date	£1.8	1,409
Variance as at 31st May 2018	-£0.9	11

MAIN REASONS FOR VARIANCE:

The gross forecast pressure of +£4.3m is due to higher than anticipated demand in hours (+£3.1m) and higher unit cost (+£1.2m). This leads to a net forecast pressure of +£4.3m.



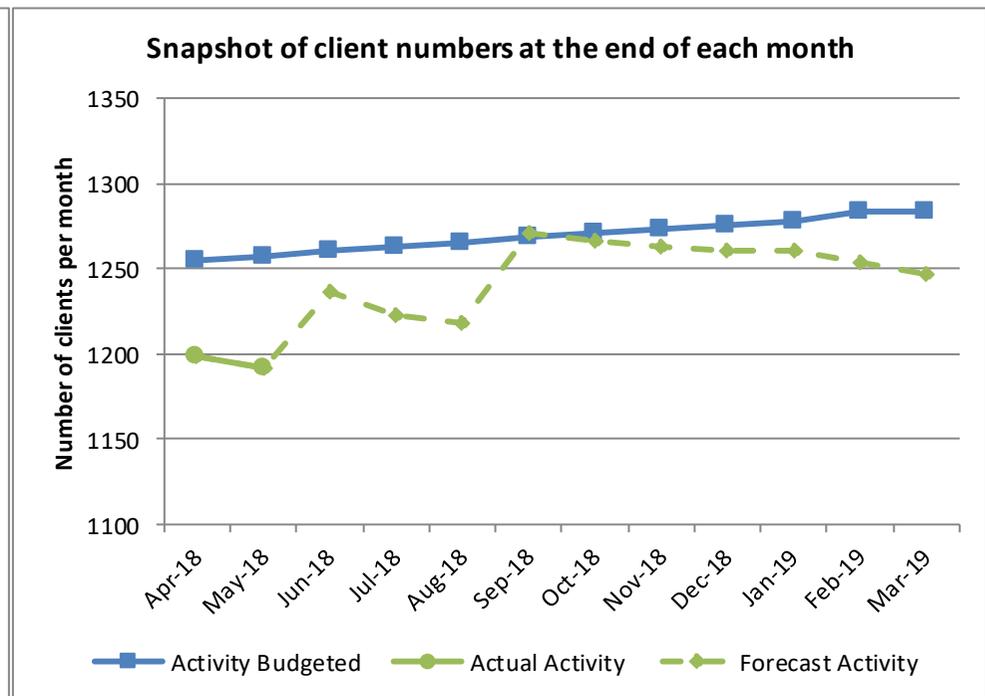
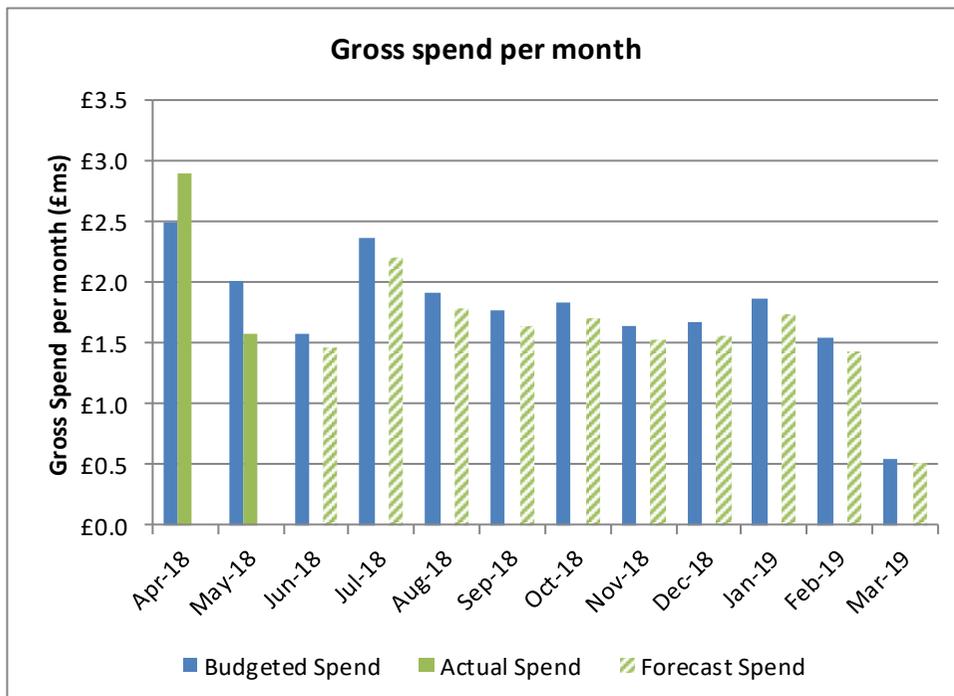
Appendix 2.3: Direct Payments - Learning Disability (aged 18+)

2018-19 Outturn	Gross £m	Income £m	Net £m	Client Number as at 31/03/2019
Budget	£21.2	-£0.8	£20.4	1,283
Actuals	£20.0	-£0.8	£19.2	1,247
Variance	-£1.2	£0.0	-£1.2	-36

Position as at 31st May 2018	Gross £m	Client Number as at 31/05/2018
Budget: Spend/Activity Year to Date	£4.5	1,258
Actual: Spend/Activity Year to Date	£4.5	1,192
Variance as at 31st May 2018	£0.0	-66

MAIN REASONS FOR VARIANCE:

The gross underspend of -£1.2m is due to lower than anticipated demand (-£0.4m) and a lower unit cost (-£0.7m)



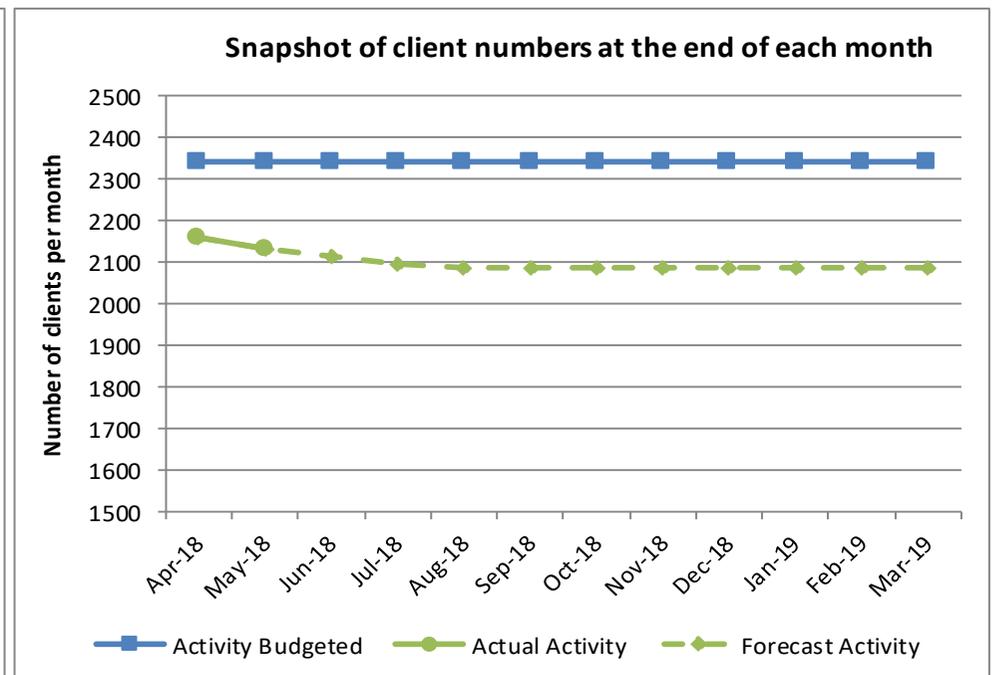
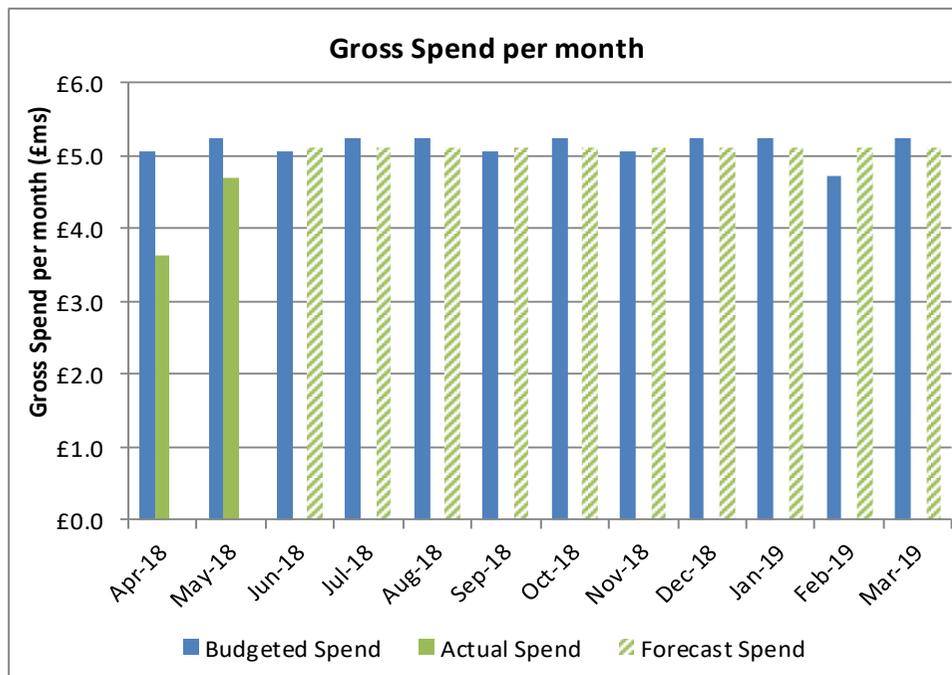
Appendix 2.4: Nursing & Residential Care - Older People (aged 65+) - Residential - Commissioned service

2018-19 Forecast	Gross £m	Income £m	Net £m	Client Number as at 31/03/2019
Budget	£61.6	-£34.5	£27.1	2,340
Forecast	£59.4	-£33.3	£26.0	0
Variance	-£2.3	£1.2	-£1.1	-2,340

Position as at 31st May 2018	Gross £m	Client Number as at 31/05/2018
Budget: Spend/Activity Year to Date	£10.3	2,340
Actual: Spend/Activity Year to Date	£8.3	2,134
Variance as at 31st May 2018	-£2.0	-206

MAIN REASONS FOR FORECAST VARIANCE:

The gross forecast an underspend of -£2.3m is due to lower than anticipated demand (-£1.7m) and a lower unit cost (-£0.5m). This is offset by lower than expected income of +£1.2m due to shortfall in service user contributions linked to the lower demand (+£0.7m) and a lower average contribution per service user (+£0.5m). This leads to a net forecast underspend of -£1.1m. There is a slight time delay before clients are included in the actual client count as contract details are finalised, accounting for the difference between forecast client count and the previous month's actual client count shown below.



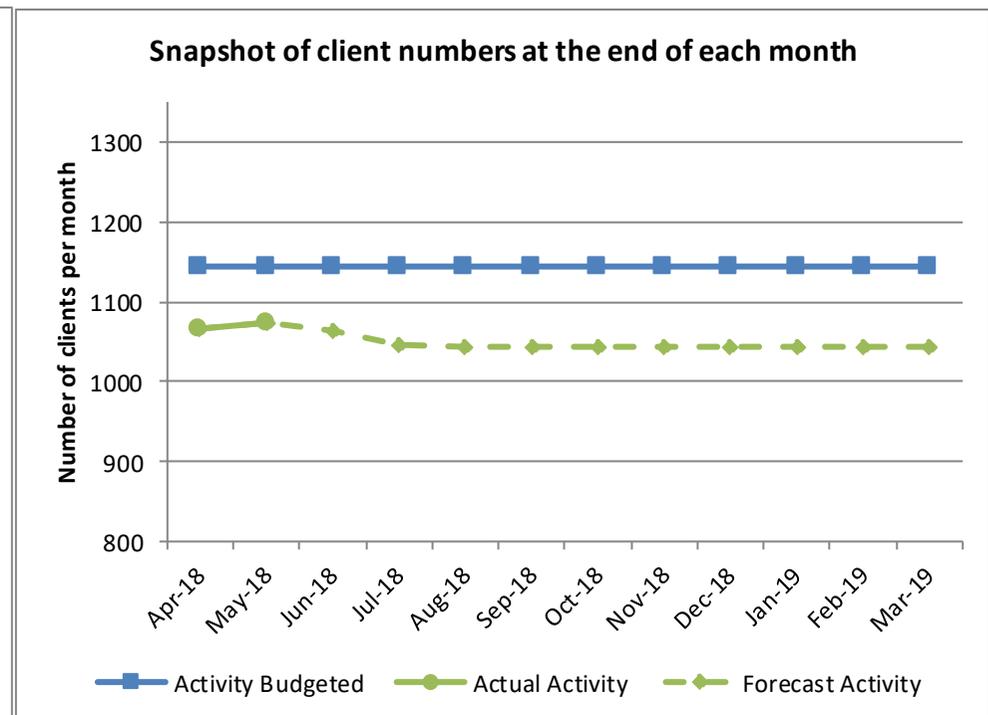
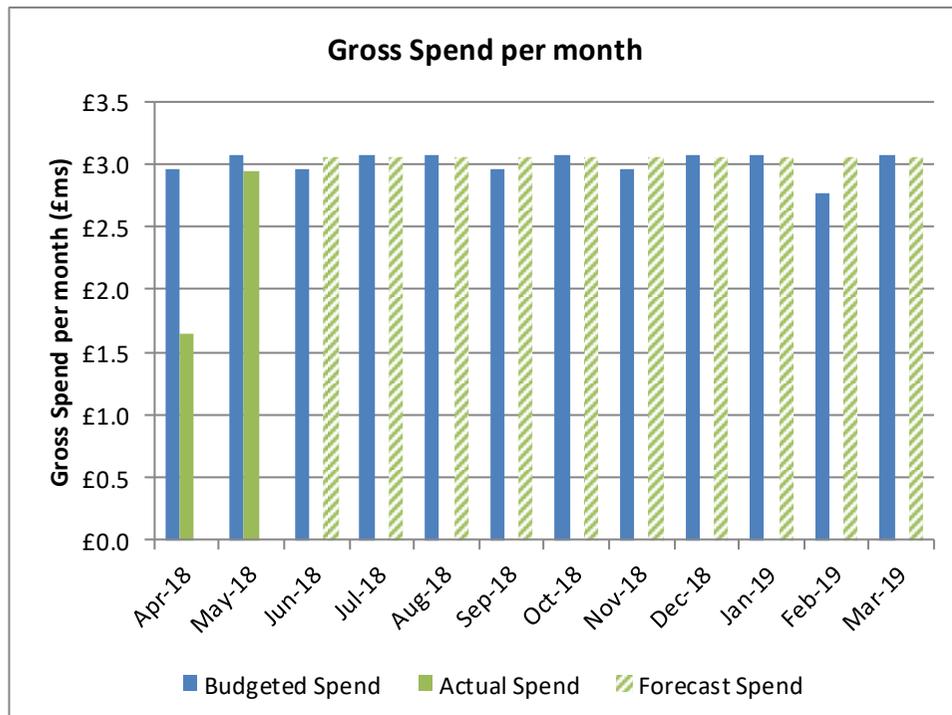
Appendix 2.5: Nursing & Residential Care - Older People (aged 65+) - Nursing

2018-19 Forecast	Gross £m	Income £m	Net £m	Client Number as at 31/03/2019
Budget	£36.1	-£18.0	£18.1	1,144
Forecast	£35.1	-£17.6	£17.6	0
Variance	-£0.9	£0.4	-£0.5	-1,144

Position as at 31st May 2018	Gross £m	Client Number as at 31/05/2018
Budget: Spend/Activity Year to Date	£6.0	1,144
Actual: Spend/Activity Year to Date	£4.6	1,075
Variance as at 31st May 2018	-£1.4	-69

MAIN REASONS FOR FORECAST VARIANCE:

The gross forecast underspend of -£0.9m is due to lower than anticipated demand (-£0.7m) and lower unit cost (-£0.3m). This is offset by lower than expected income of +£0.4m primarily due to shortfall in service user contributions linked to the lower demand (+£0.2m) and a lower average contribution per service user (+£0.2m). This leads to a net forecast of -£0.5m.



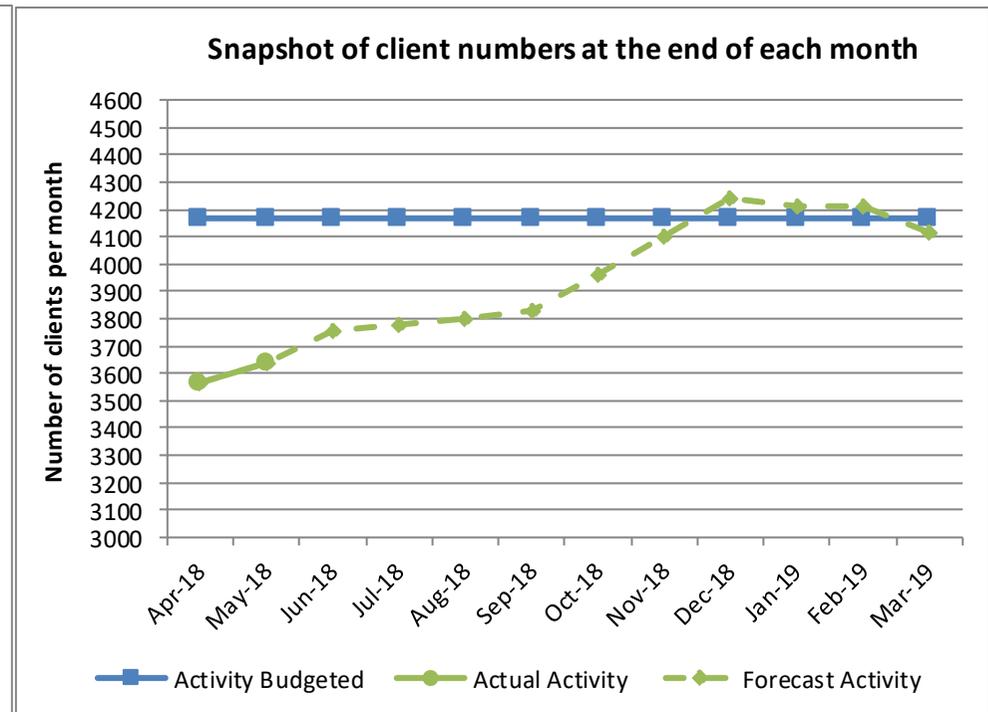
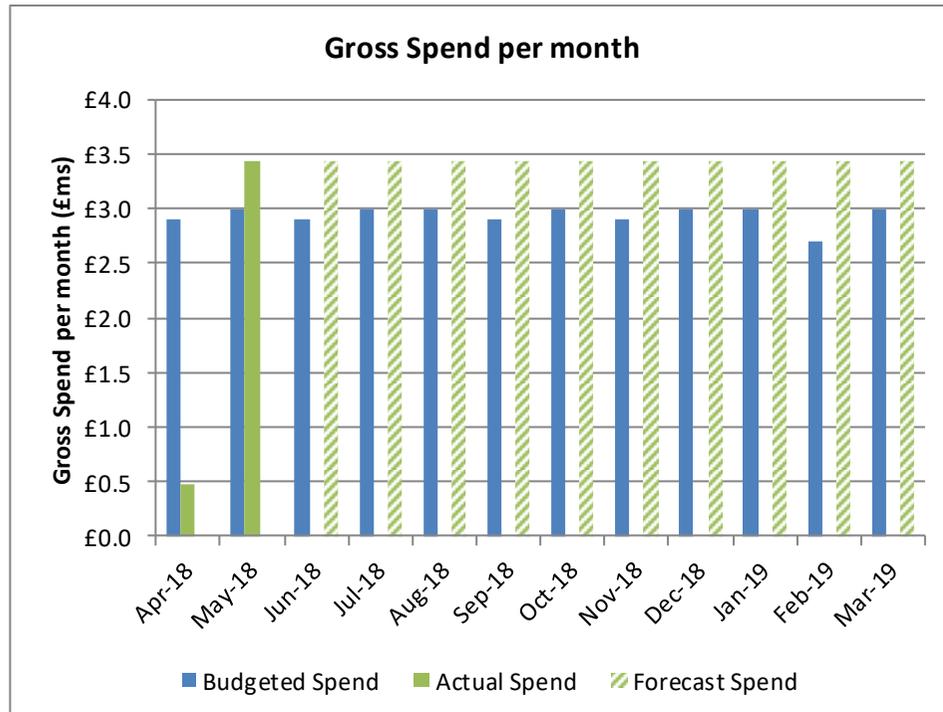
Appendix 2.6: Domiciliary Care - Older People (aged 65+) - Commissioned service

2018-19 Outturn	Gross £m	Income £m	Net £m	Client Number as at 31/03/2019
Budget	£35.2	-£5.8	£29.4	4,166
Outturn	£38.3	-£5.8	£32.5	0
Variance	£3.1	-£0.0	£3.1	-4,166

Position as at 31st May 2018	Gross £m	Client Number as at 31/05/2018
Budget: Spend/Activity Year to Date	£5.9	4,166
Actual: Spend/Activity Year to Date	£3.9	3,636
Variance as at 31st May 2018	-£2.0	-530

MAIN REASONS FOR FORECAST VARIANCE:

The gross forecast pressure of +£3.1m is due to lower than anticipated demand (-£3.4m) and higher unit cost (+£2.2m), along with an additional non activity variance of +£4.3m due to a realignment of the gross cash limit with non residential charging income. This leads to a net forecast variance of +£3.1m.



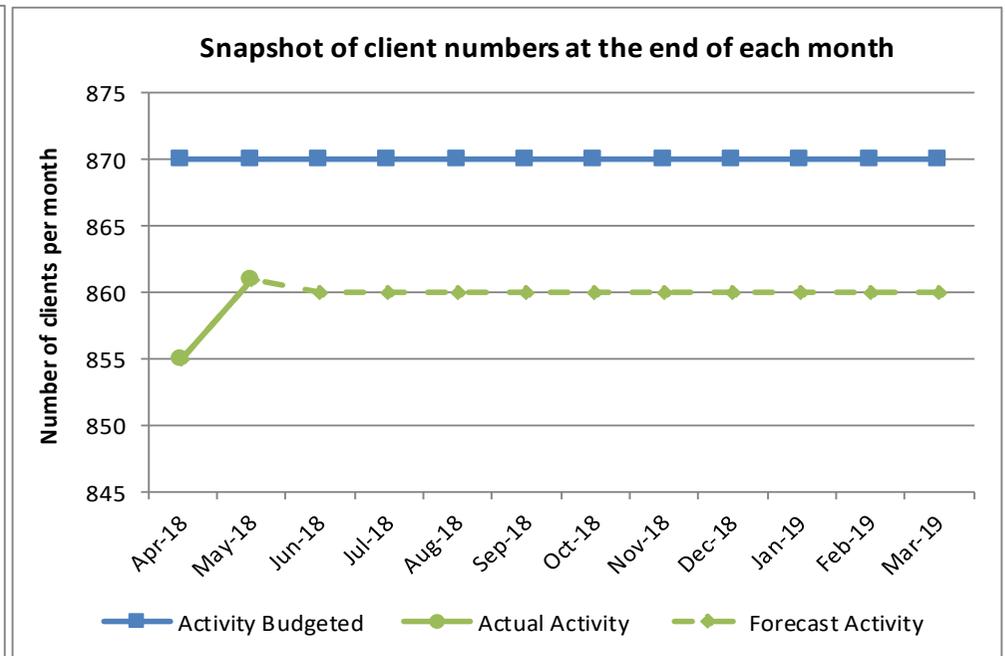
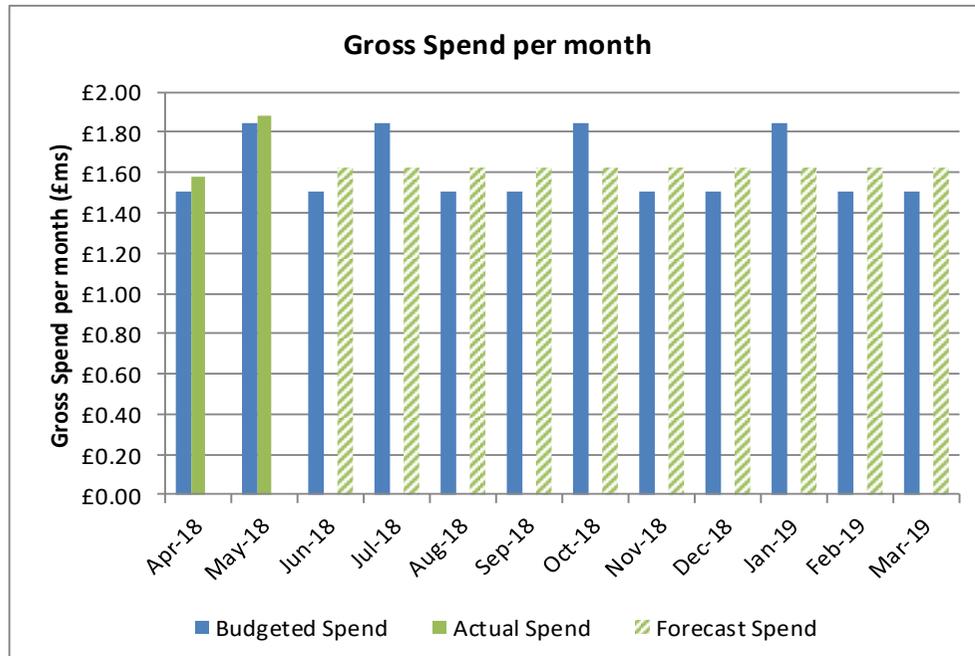
Appendix 2.7: Children in Care (Looked After) - Fostering - In house service

2018-19 Forecast	Gross £m	Income £m	Net £m	Client Number as at 31/03/2019
Budget	£19.4	£0.0	£19.4	870
Forecast	£19.9	£0.0	£19.9	860
Variance	£0.5	£0.0	£0.5	-10

Position as at 31st May 2018	Gross £m	Client Number as at 31/05/2018
Budget: Spend/Activity Year to Date	£3.4	870
Actual: Spend/Activity Year to Date	£3.5	861
Variance as at 31st May 2018	£0.1	-9

MAIN REASONS FOR VARIANCE:

The gross forecast pressure of £0.5m is due to a higher unit cost (+£0.7m) partially offset by lower demand (-£0.3m).



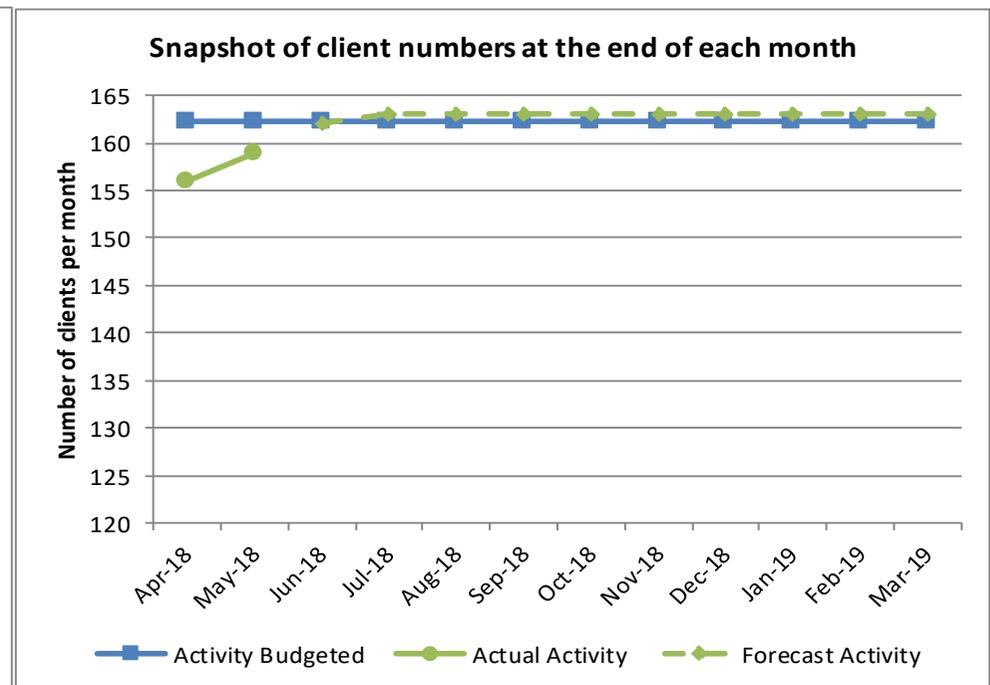
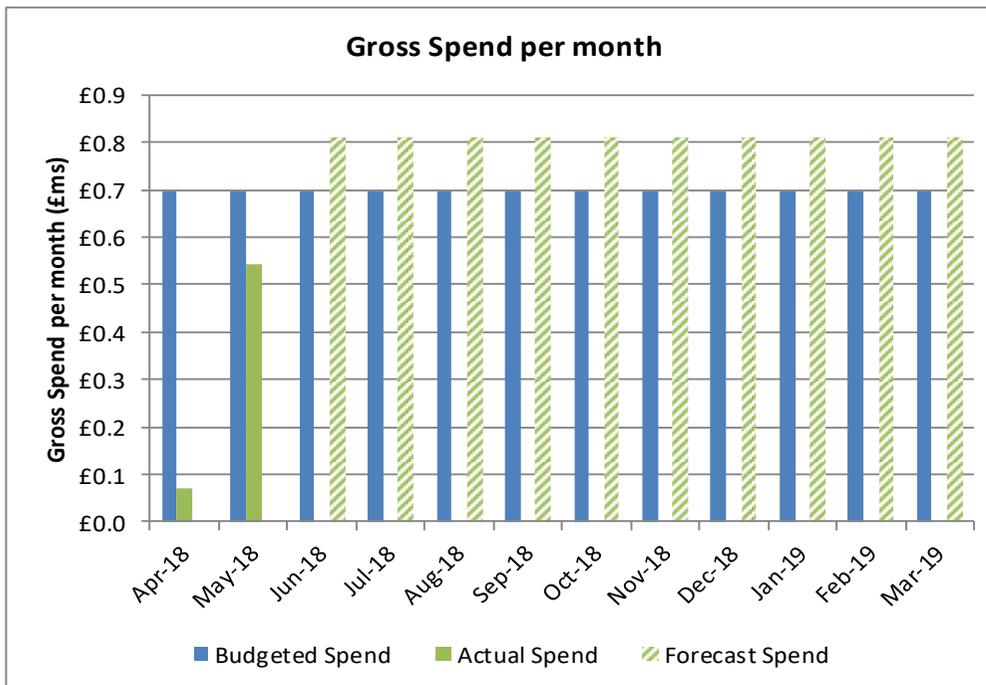
Appendix 2.8: Children in Care (Looked After) - Fostering - Commissioned from Independent Fostering Agencies

2018-19 Forecast	Gross £m	Income £m	Net £m	Client Number as at 31/03/2019
Budget	£8.3	£0.0	£8.3	162
Forecast	£8.5	£0.0	£8.5	163
Variance	£0.2	£0.0	£0.2	1

Position as at 31st May 2018	Gross £m	Client Number as at 31/05/2018
Budget: Spend/Activity Year to Date	£1.4	162
Actual: Spend/Activity Year to Date	£0.6	159
Variance as at 31st May 2018	-£0.8	-3

MAIN REASONS FOR VARIANCE:

The gross forecast pressure of +£0.2m is due to higher than anticipated demand (+£0.2m) and higher unit cost (+£0.0m).



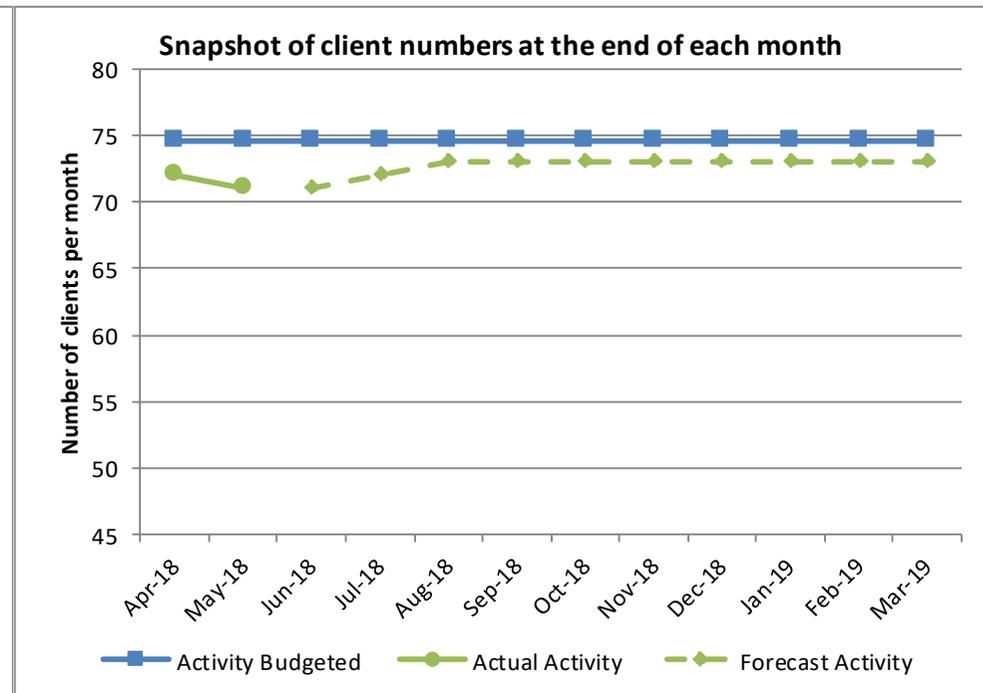
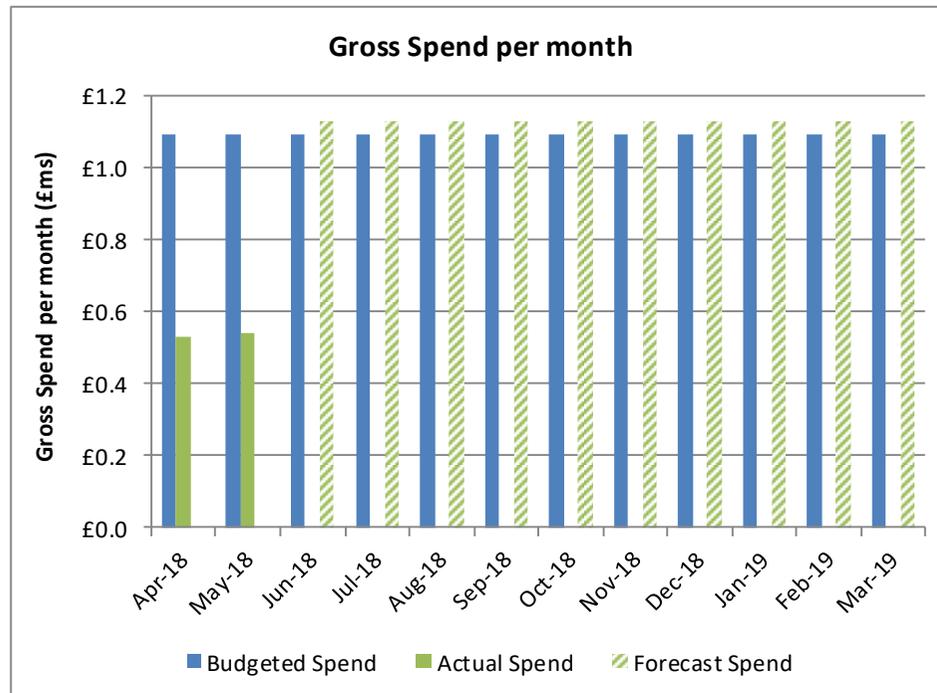
Appendix 2.9: Children in Care (Looked After) - Residential Children's Services - Commissioned from Independent Sector

2017-18 Forecast	Gross £m	Income £m	Net £m	Client Number as at 31/03/2019
Budget	£13.1	-£0.8	£12.3	75
Forecast	£12.6	-£0.9	£11.7	73
Variance	-£0.5	-£0.1	-£0.6	-2

Position as at 31st May 2018	Gross £m	Client Number as at 31/05/2018
Budget: Spend/Activity Year to Date	£2.2	75
Actual: Spend/Activity Year to Date	£1.1	71
Variance as at 31st May 2018	-£1.1	-4

MAIN REASONS FOR VARIANCE:

The gross forecast underspend of -£0.5m is due to a combination of lower unit cost (-£0.2m) and lower than anticipated demand (-0.3m). In addition, greater than expected income of -£0.1m, primarily due to greater contributions for care costs from Health & Education, leads to a net forecast underspend of -£0.6m. It is important to note, due to the high cost of these placements (£2,000 - £6,000 per week), a very relatively small change in numbers of placements can have a significant impact on the forecast.



Appendix 2.10: Assessment Services - Children's Social Care (CSC) staffing

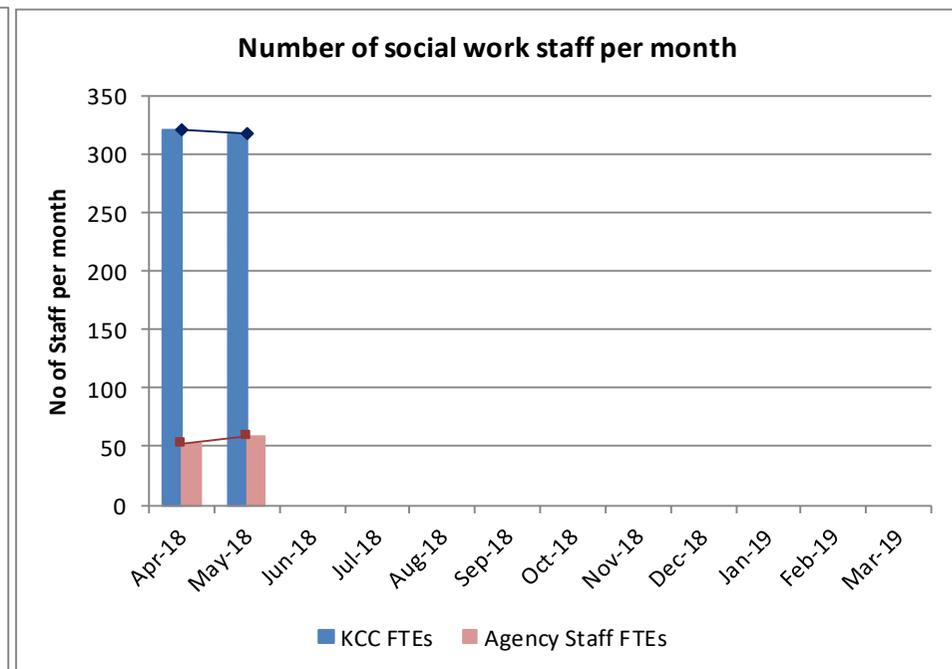
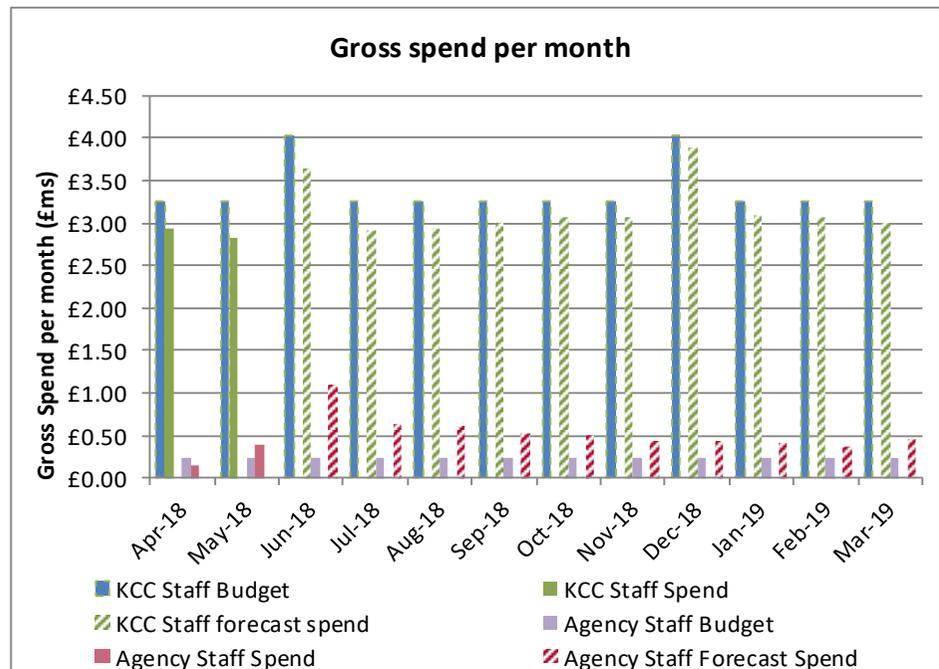
2018-19 Forecast	KCC £m	Agency £m	Gross £m
Budget	£40.6	£2.8	£43.3
Forecast	£37.4	£6.0	£43.5
Variance	-£3.1	£3.3	£0.1

as at 31/05/18	KCC £m	Agency £m	Gross £m
YTD Budget	£6.5	£0.5	£7.0
YTD Spend	£5.8	£0.5	£6.3
YTD Variance	-£0.7	£0.1	-£0.6

Staff numbers	KCC FTEs	Agency Nos
as at 31/03/18	322.4	57.0
as at 31/05/18	317.2	58.6
YTD Movement	-5.2	1.6

MAIN REASONS FOR VARIANCE:

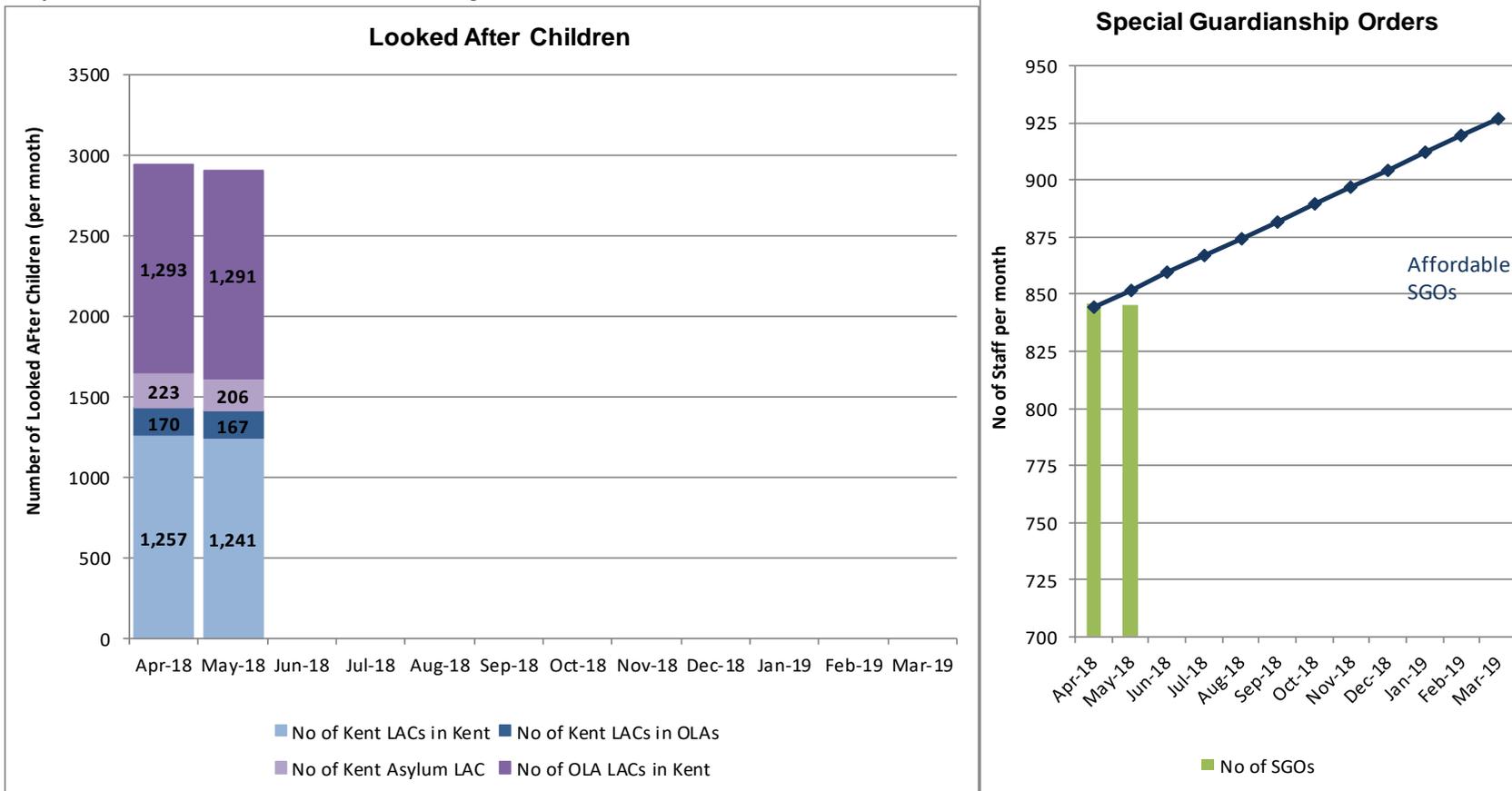
This measure focuses on the level of social workers & senior practitioners rather than the overall staffing level within this budget. The budget assumes that CSC Staffing will be met using salaried workers and a small proportion of agency, so additional agency worker (who are more expensive than salaried staff) results in a pressure on this budget. This measure shows the extent of the vacancies within CSC that are currently covered by agency workers which at present contributes a +£0.1m pressure against Specialist Children's Service - Assessment & Safeguarding Service Budget. However minor underspends on other services leads means the overall forecast variance for this budget is currently £0.2m underspent.



Appendix 2.11: Number of Looked After Children and Number of Special Guardianship Orders (SGOs) with Costs

The left-hand graph shows a snapshot of the number of children designated as looked after at the end of each month (including those currently missing), it is not the total number of looked after children during the period. The OLA LAC information is completely reliant on Other Local Authorities keeping KCC informed of which children are placed within Kent. The Management Information Unit (MIU) regularly contact these OLAs for up to date information, but replies are not always forthcoming.

Overall the Specialist Children's Services is forecasting a breakeven position, whilst Disabled Children's Services budget is forecasting a pressure of which a key part of this relates to the LAC heading in reference to those in residential care. Overall the number of LAC are remaining study however due to the increasing complexity of children being placed, the overall cost of suitable placements is increasing. The right hand graph shows the number of SGOs incurring costs, which are approved by the courts. These children are either former LAC or may have become LAC if an SGO was not granted.



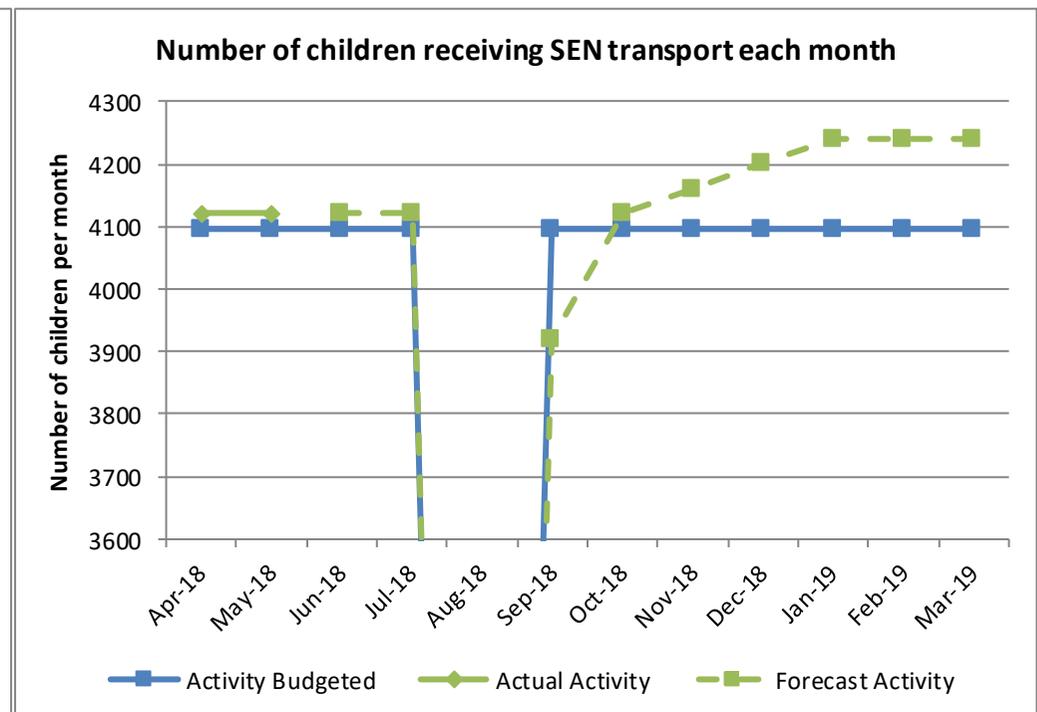
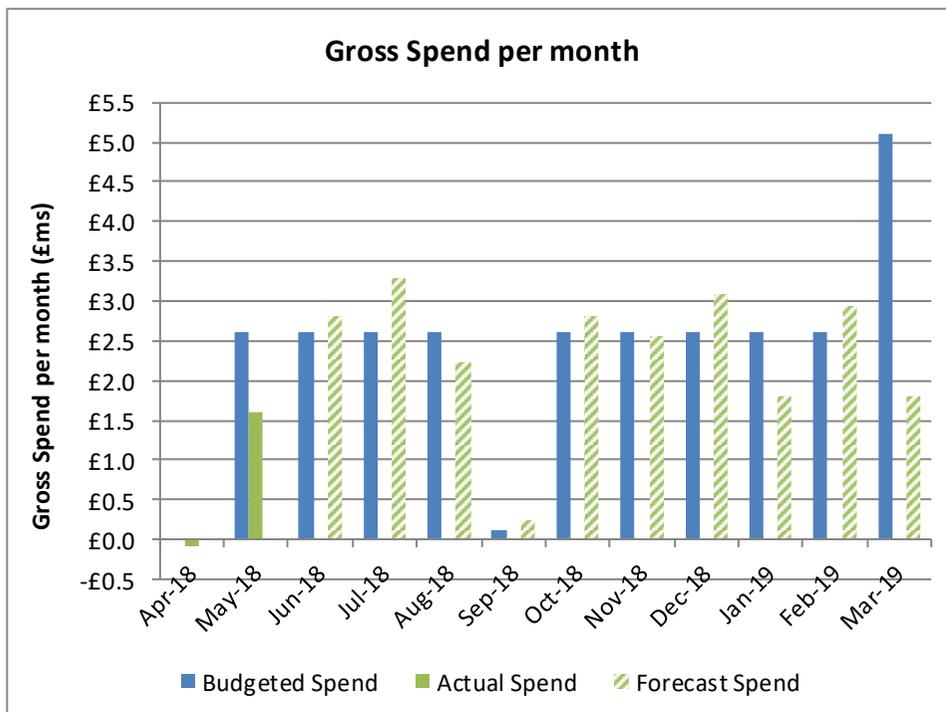
Appendix 2.12: Transport Services - Home to School / College Transport (Special Education Needs)

2018-19 Forecast	Gross £m	Income £m	Net £m	No of pupils as at 31/03/2019
Budget	£28.7	-£0.8	£27.9	4,096
Forecast	£29.1	-£0.8	£28.3	4,241
Variance	£0.5	£0.0	£0.5	145

Position as at 31st May 2018	Gross £m	No of pupils as at 31/05/2018
Budget: Spend/Activity Year to Date	£28.7	4,096
Actual: Spend/Activity Year to Date	£1.5	4,121
Variance as at 31st May 2018	-£27.2	25

MAIN REASONS FOR VARIANCE:

The SEN transport forecast is currently forecasting a +£0.5m pressure however an overall breakeven position is currently being forecast for home to school & college SEN transport, home to school mainstream transport and 16+ Kent Card until the September 2018 monitoring report (reported to Cabinet in December 2018) when the forecasts for these budgets will be fully reviewed. These forecasts are heavily dependent on the September pupil numbers which will not be known until the end of September 18. At which time, there will also be further clarity on the impact of the recent procurement exercises.



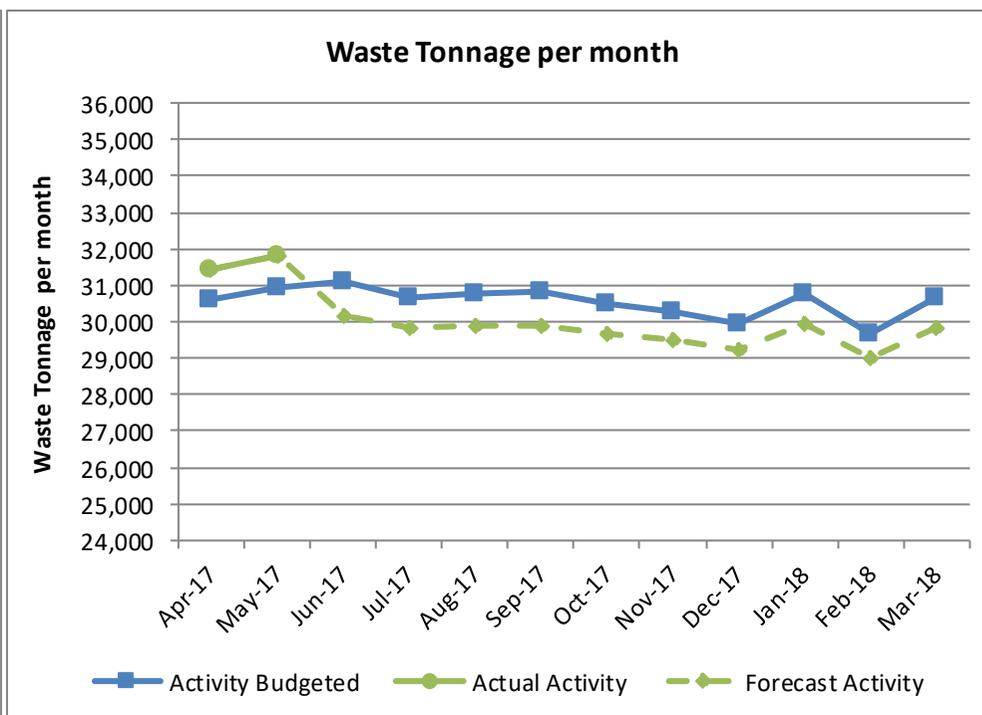
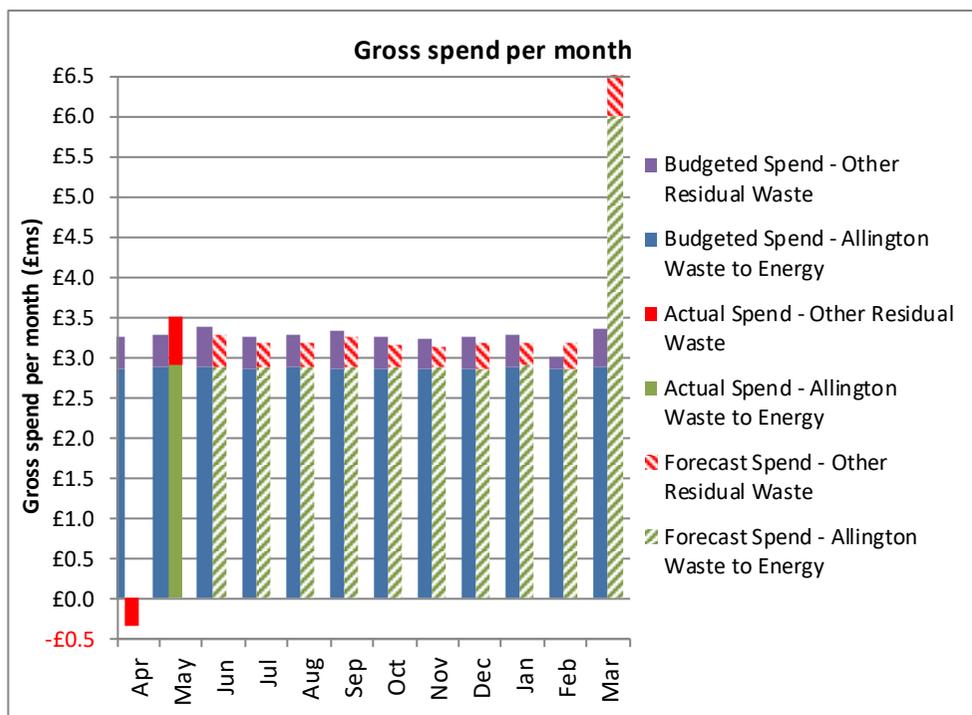
Appendix 2.13: Treatment and disposal of residual waste

2018-19 Forecast	Gross £m	Income £m	Net £m	Waste Tonnage to 31/03/2019
Budget	£39.3	-£0.1	£39.3	366,772
Actual	£38.6	-£0.2	£38.4	360,296
Variance	-£0.8	-£0.1	-£0.9	-6,476

Position as at 31st May 2018	Gross £m	Waste Tonnage to 31/05/2018
Budget: Spend/Activity Year to Date	£6.6	61,550
Actual: Spend/Activity Year to Date	£3.2	63,261
Variance as at 31st May 2018	-£3.4	1,711

MAIN REASONS FOR FORECAST VARIANCE:

The gross underspend of -£0.8m is due to a volume variance of -6,476 tonnes. Income from additional trade waste tonnes have further increased the underspend (-£0.1m) leading to a net saving of -£0.9m. The -£3.4m underspend to date shown in the table above is due to no monthly payment being made in April; this is forecast to catch up in March as shown in the chart below.



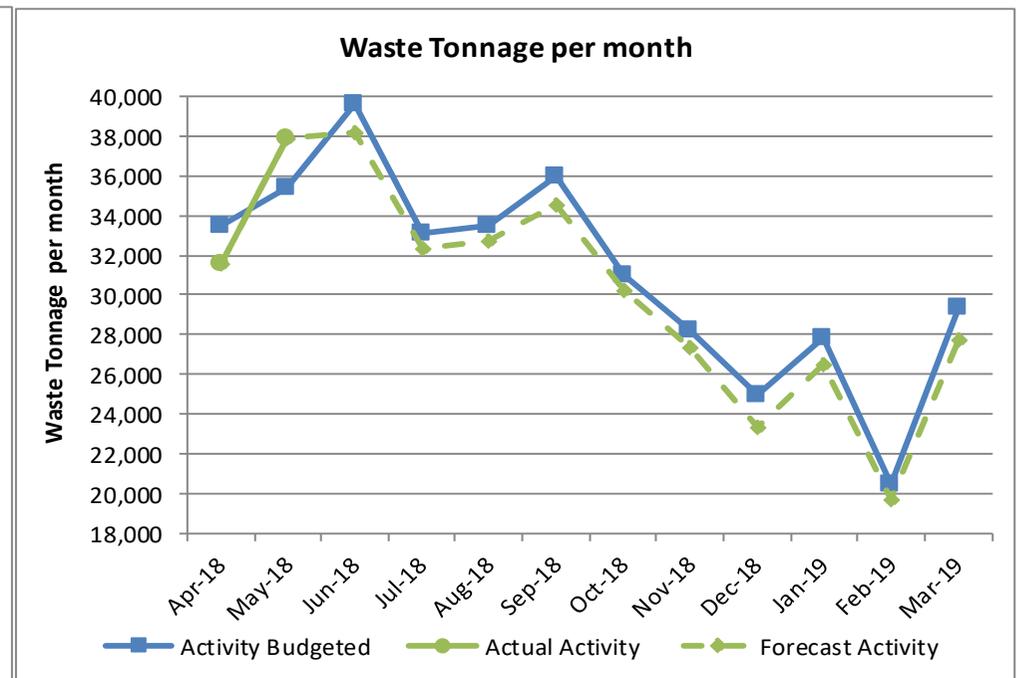
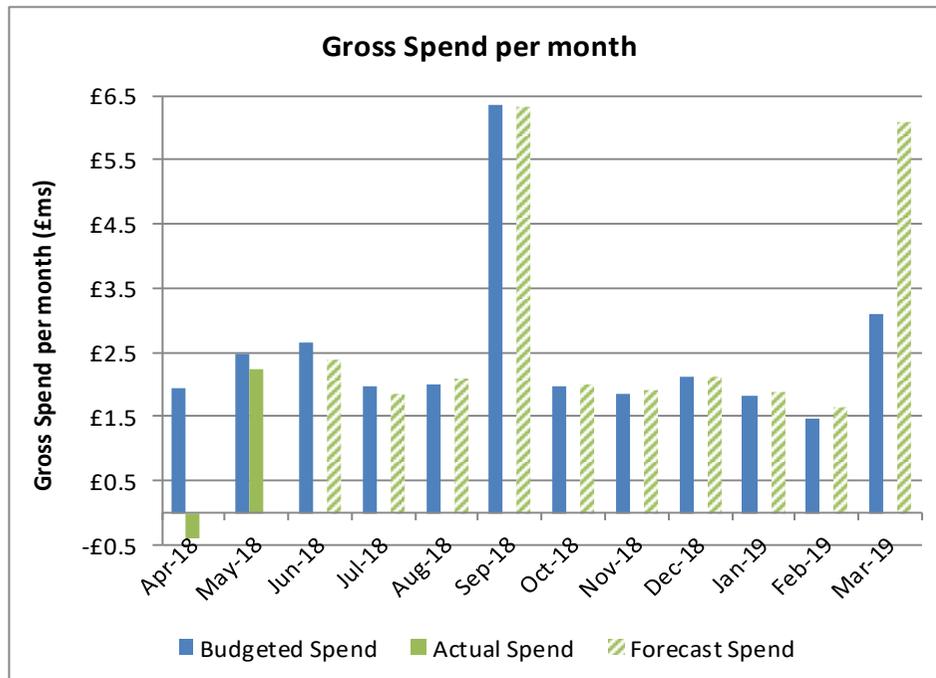
Appendix 2.14: Waste Processing

2018-19 Forecast	Gross £m	Income £m	Net £m	Waste Tonnage to 31/03/2019
Budget	£31.6	-£1.9	£29.7	373,013
Actual	£31.9	-£1.7	£30.2	362,315
Variance	£0.2	£0.2	£0.4	-10,698

Position as at 31st May 2018	Gross £m	Waste Tonnage to 31/05/2018
Budget: Spend/Activity Year to Date	£4.4	68,888
Actual: Spend/Activity Year to Date	£1.8	69,502
Variance as at 31st May 2018	-£2.6	614

MAIN REASONS FOR FORECAST VARIANCE:

There is an overall volume variance of -10,698 tonnes. Within the +£0.2m overspend on gross is a price variance across all Materials Recovery Facilities contracts (+£0.7m) as well as additional composted waste of +4,780 tonnes (+£0.1m). This is offset by a -£0.7m saving as the actual mix of waste types, each with their own unit costs and indexation levels, is showing slight variances to the budgeted activity levels. There is a shortfall in income resulting from lower volumes of paper and card waste (-5,048 tonnes / +£0.2m). The -£2.6m underspend to date shown in the table above is due to no monthly management payments being made in April; this is forecast to catch up in March as shown in the chart below. Variations in tonnes may not always impact on the financial position as not all changes in waste types attract an additional cost.



Appendix 2.15: All Staffing Budgets (excluding schools)

2018-19 Outturn	KCC £m	Agency £m	Gross £m
Budget	£302.4	£5.8	£308.2
Outturn	£300.9	£15.0	£315.9
Variance	£-1.5	£9.2	£7.7

as at 31 May 2018	KCC £m	Agency £m	Gross £m
YTD Budget	£302.4	£5.7	£308.1
YTD Spend	£50.2	£2.3	£52.5
YTD Variance	£-252.2	£-3.4	£-255.6

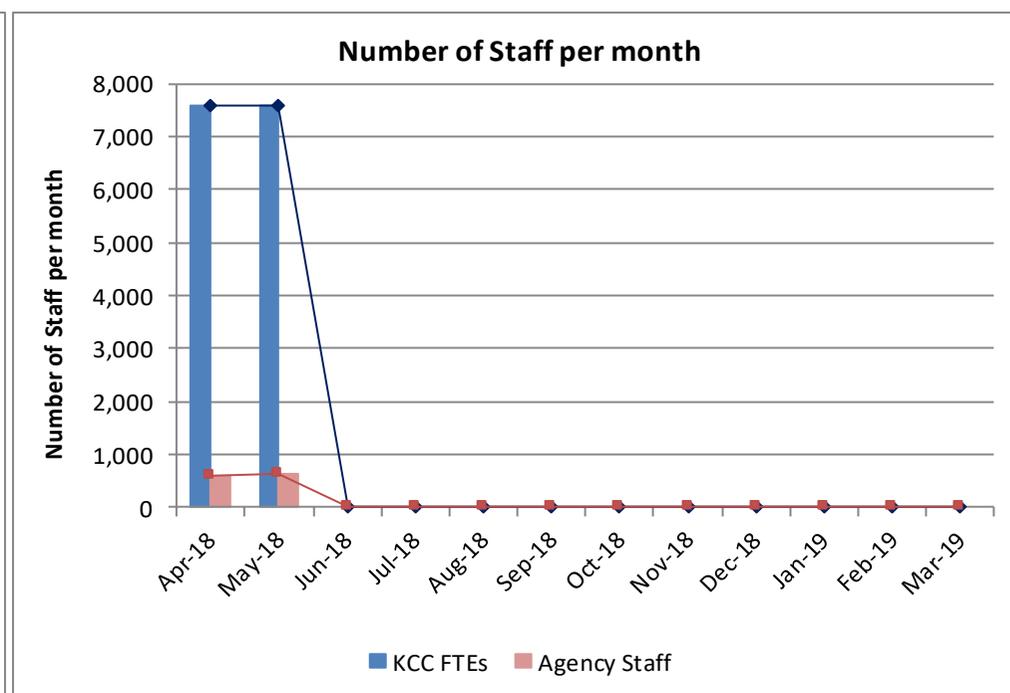
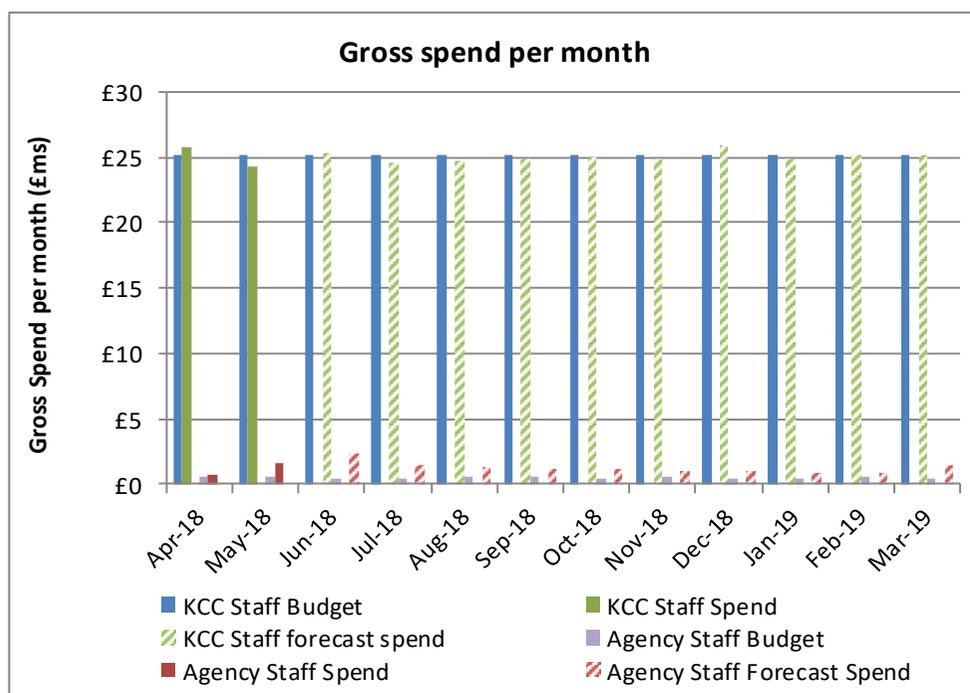
Staff numbers	KCC FTEs	Agency Nos
as at 31 Mar 2018	7,564.13	687
as at 31 May 2018	7,562.78	621
Annual Movement	-1.35	-66

MAIN REASONS FOR VARIANCE:

There is a small underspend against KCC staff budgets but this is being negated by an overspend on agency staff.

Vacancies are being held pending the outcome of restructuring and the uncertainty around budget cuts, which is contributing to the underspend against the KCC staff budgets. The majority of the overspend on agency staff relates to Children's Social Care Staff - see Appendix 4.10.

The staffing numbers provided are a snapshot position at the end of the month.



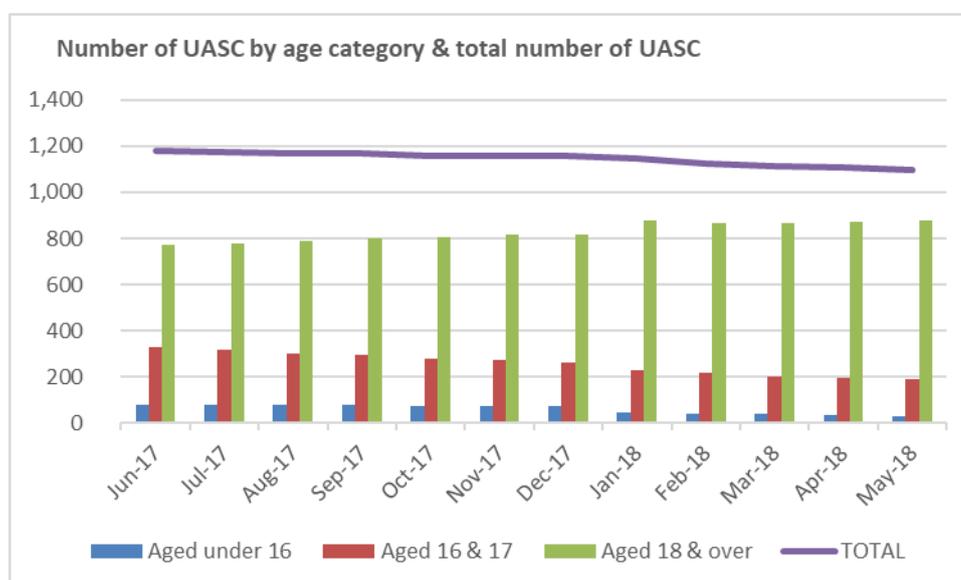
Unaccompanied Asylum Seeking Children (UASC)**1. Period 2 position compared to budget by age category**

The Period 2 position is a pressure of £2.9m as detailed below:

May-18	Cash Limit			Forecast Variance		
	Gross	Income	Net	Gross	Income	Net
	£m	£m	£m	£m	£m	£m
Aged under 16	1.9	-1.9	0.0	1.8	-2.2	-0.4
Aged 16 & 17	8.1	-8.1	0.0	9.30	-7.60	1.7
Aged 18 & over (care leavers)	7.90	-7.9	0.0	9.8	-8.2	1.6
	17.9	-17.9	0.0	20.9	-18.0	2.9

2. Number of UASC & Care Leavers by age category

	Aged under 16	Aged 16 & 17	Aged 18 & over	TOTAL
Jun-17	80	331	771	1,182
Jul-17	78	316	778	1,172
Aug-17	80	301	790	1,171
Sep-17	77	293	800	1,170
Oct-17	76	277	806	1,159
Nov-17	72	272	815	1,159
Dec-17	74	263	819	1,156
Jan-18	43	228	875	1,146
Feb-18	39	216	869	1,124
Mar-18	39	203	869	1,111
Apr-18	37	196	874	1,107
May-18	30	188	879	1,097



The number of Asylum LAC shown in Appendix 2.11 (LAC numbers) is different to the total number of under 18 UASC clients shown within this indicator, due to UASC under 18 clients including both Looked After Children and 16 and 17-year-old Care Leavers. The number of UASC children is now below the minimum threshold of UASC for the authority as a % of population (231) meaning new arrivals are not being placed on the dispersal scheme. Under 18 arrivals may be expected to increase very slightly over the next few months to reach and maintain the minimum threshold. The number of UASC Care Leavers over 18 years old is continuing to increase slightly due to the Legacy UASC from 2015/16 becoming 18 years old and the over 21's choosing to remain within the service.

3. Number of Eligible & Ineligible Clients incl All Rights of appeal Exhausted (ARE) clients at the end of each month

2018/19	Eligible Clients	of which AREs	Ineligible Clients	of which AREs	Total Clients	Total AREs
Outturn 2017/18	900	13	211	41	1,111	54
April	917	20	190	33	1,107	53
May	914	20	183	33	1,097	53
June						
July						
August						
September						
October						
November						
December						
January						
February						
March						

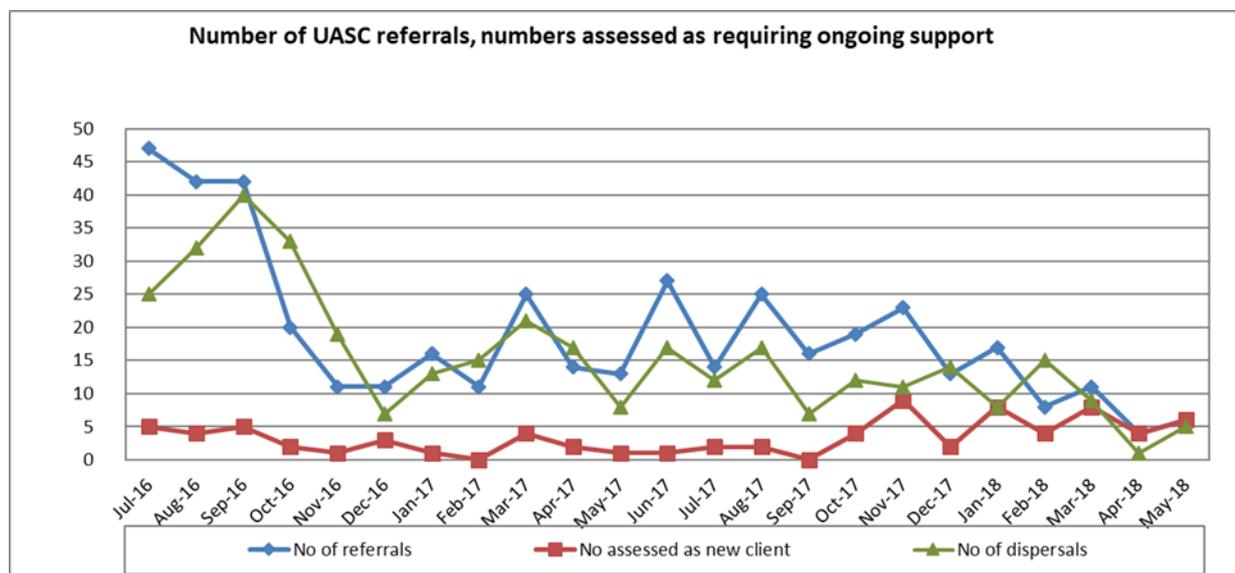
Eligible Clients are those who do meet the Home Office grant rules criteria. Appeal Rights Exhausted (ARE) clients are eligible for the first 13 weeks providing a human rights assessment is completed.

Ineligible clients are those who do not meet the Home Office grant rules criteria. For young people (under 18), this includes accompanied minors and long term absences (e.g. hospital or prison). For care leavers, there is an additional level of eligibility as the young person must have leave to remain or "continued in time" appeal applications to be classed as an eligible client.

4. Numbers of UASC referrals, assessed as requiring ongoing support

	No of referrals	No assessed as new client	%	No of dispersals
Jul-16	47	5	11%	25
Aug-16	42	4	10%	32
Sep-16	42	5	12%	40
Oct-16	20	2	10%	33
Nov-16	11	1	9%	19
Dec-16	11	3	27%	7
Jan-17	16	1	6%	13
Feb-17	11	0	0%	15
Mar-17	25	4	16%	21
Apr-17	14	2	14%	17
May-17	13	1	8%	8
Jun-17	27	1	4%	17
Jul-17	14	2	14%	12
Aug-17	25	2	8%	17
Sep-17	16	0	0%	7
Oct-17	19	4	21%	12
Nov-17	23	9	39%	11
Dec-17	13	2	15%	14
Jan-18	17	8	47%	8
Feb-18	8	4	50%	15
Mar-18	11	8	73%	9
Apr-18	4	4	100%	1
May-18	6	6	100%	5

The dispersals that took place in April and May were for UASC's that had already been placed on the dispersal scheme prior to the UASC threshold being reached.



5. Total number of dispersals – new referrals & existing UASC

In total there have been 358 new arrivals that have been dispersed since July 2016. These are included within the referrals in table 4. This also includes arrivals since 01 July 16 dispersed to London Boroughs, who are not participating in the transfer scheme.

Duration	Arrivals who have been dispersed post new Government Transfer Scheme (w.e.f 01 July 16)*	Former Kent UASC who have been dispersed (entry prior to 01 July 16)	Total
Jul-16	14	11	25
Aug-16	31	1	32
Sep-16	30	10	40
Oct-16	33	0	33
Nov-16	17	2	19
Dec-16	7	0	7
Jan-17	8	5	13
Feb-17	15	0	15
Mar-17	16	5	21
Apr-17	14	3	17
May-17	7	1	8
Jun-17	16	1	17
Jul-17	12	0	12
Aug-17	17	0	17
Sep-17	6	1	7
Oct-17	12	0	12
Nov-17	11	0	11
Dec-17	14	0	14
Jan-18	8	0	8
Feb-18	15	0	15
Mar-18	9	0	9
Apr-18	1	0	1
May-18	5	0	5

Realignment of revenue budgets

In line with usual practice at this stage of the year, revenue budgets have been realigned to reflect a reallocation of savings and pressures between Key Service lines in light of the 2017-18 final spend and activity levels and the latest service transformation plans, whereas the budget was set based on forecasts from several months earlier, and to present a more accurate gross and income expectation. Further details by directorate are provided below. **Cabinet is asked to approve these changes.** The variances reflected in this report assume that these cash limit changes are approved.

1. Adult Social Care and Health

The cash limits which the Directorate is working to, and upon which the variances in this report are based, include technical adjustments where there is no change in policy, including realignment of gross and income to more accurately reflect current levels of services and income to be received, totalling +£97.7k gross and -£114.5k income. The most significant changes included within this are:

- The realignment of budgets in light of the 2017-18 outturn expenditure and activity levels in relation to Adult's Equipment (-£114.5k income & +£114.5k gross);
- Base budget transfer for strategic corporate service mobile working hardware costs (-£7.4k gross);
- Transfer of funds and associated costs from Adult Social Care & Health directorate to Children, Young People & Education directorate (-£9.4k gross).

The Directorate would like to request formal virement through this report to reflect adjustments to cash limits required for the following changes totalling +671.7k gross and -£1,053.6k income:

- The realignment of budgets between Key Service Lines in light of the 2017-18 outturn expenditure and activity levels within Learning Disability, Mental Health, Older Persons and Physical Disability Cash Limits and service lines – these have no effect on the overall total gross and income budgets;
- The alignment of Better Care Fund Monies with 18-19 planned expenditure within key service lines, including allocation of Better Care Fund, Improved Better Care Fund and Care Act Implementation funding (-£915.7k income & +£750.4k gross);
- The distribution of agreed savings cash limits across Learning Disability, Mental Health, Older Persons and Physical Disability key service lines – these have no effect on the overall total gross and income budgets;
- Allocation of funding between key service lines for contracted price increases reflecting final negotiations with providers (-£117.6k income & +£117.6k gross);
- Transfer of the Children's Customer Care team and associated funds from Adult Social Care & Health directorate to Children, Young People & Education directorate (-£216.6k gross);
- The realignment of non-residential charging income with the community key service lines in light of 17-18 outturn and activity levels (-£187.9k income & +£187.9k gross);
- The realignment of budgets between Older Persons and Physical Disability key service lines relating to Excellent Homes for All and Better Care Active Lives PFI budgets (-£24.9k income & +£24.9k gross);
- Transfer of budget from the Adults Meals service to Assessment Staffing following efficiencies made to the meals service (+£192.5k income & -£192.5k gross);

- Allocation of funding for prisons to appropriate key service lines to align with changes in client activity in 17-18 – this has no effect on the overall total gross and income budgets;
- The realignment of budgets between Adult Learning & Physical Disability pathway - Community Based Services and Adult Learning Disability - Assessment Service Key Service Lines due to a realignment of the South Kent Coast and Thanet Assessment Team – this has no effect on the overall total gross and income budgets;
- Transfer of three posts to the Mental Health Business Support Team (+/- £85.5k gross);
- Transfer of one post from Adult Learning Disability - Assessment Service to the Adult Mental Health - Assessment Services (+/- £61.5k gross);
- Transfer within Adult Social Care & Health directorate to adequately fund the new senior structure of the Inspiring Lives Service (+/- £205.1k gross);
- Transfer within Adult Social Care & Health directorate between Children's Disability 0-18 Residential and Day-care services within Disabled Children services (+/-£300.0k gross);
- Funding transferred to the Adult Learning Disability - Assessment Service from Community Based Services due to additional recruitment to support Targeted Interventions savings streams (+/- £65.5k);

The overall movements are therefore an increase in gross of +£769.4k and income of -£1,168.1k giving an overall net increase of +£398.7k. This is detailed by Key Service line in the table below, which shows:

- the published budget,
- the proposed budget following adjustments for both formal virement and technical adjustments, together with the inclusion of changes to grant funding notified since the budget was set,
- the total value of the adjustments applied to each Key Service budget line.

Key Service	Original Cash Limit			Revised Cash Limit			Movement in Cash Limit		
	Gross £000	Income £000	Net £000	Gross £000	Income £000	Net £000	Gross £000	Income £000	Net £000
Adult Social Care & Health									
Additional Adult Social Care allocation	17,493.8	0.0	17,493.8	6,099.7	0.0	6,099.7	-11,394.1	0.0	-11,394.1
Budget & Saving Plans to be allocated	9,753.3	-450.0	9,303.3	-1,051.9	-519.0	-1,570.9	-10,805.2	-69.0	-10,874.2
Safeguarding Adults	3,895.7	-239.3	3,656.4	3,895.7	-239.3	3,656.4	0.0	0.0	0.0
Community Based Preventative Services - Other Adults	2,399.8	-1,808.2	591.6	574.3	-558.2	16.1	-1,825.5	1,250.0	-575.5
Housing Related Support - Other Adults	9,807.4	-884.7	8,922.7	181.7	-181.7	0.0	-9,625.7	703.0	-8,922.7
Strategic Management & Directorate Support	3,601.1	-284.3	3,316.8	33,029.8	-5,884.6	27,145.2	29,428.7	-5,600.3	23,828.4
Strategic Management & Directorate Budgets	46,951.1	-3,666.5	43,284.6	42,729.3	-7,382.8	35,346.5	-4,221.8	-3,716.3	-7,938.1
Adult Learning & Physical Disability pathway - Residential Care Services	75,662.2	-6,309.7	69,352.5	77,500.2	-6,309.7	71,190.5	1,838.0	0.0	1,838.0
Adult Learning & Physical Disability pathway - Community Based Services	95,830.7	-7,603.4	88,227.3	97,770.7	-7,603.4	90,167.3	1,940.0	0.0	1,940.0
Adult Learning Disability - Assessment Service	5,007.9	-178.8	4,829.1	5,486.6	-178.8	5,307.8	478.7	0.0	478.7
Adult Mental Health - Residential Care Services	11,305.5	-826.7	10,478.8	12,682.8	-826.7	11,856.1	1,377.3	0.0	1,377.3
Adult Mental Health - Community Based Services	5,574.6	-731.8	4,842.8	6,234.8	-731.8	5,503.0	660.2	0.0	660.2
Adult Mental Health - Assessment Services	9,417.9	-514.1	8,903.8	9,974.5	-514.1	9,460.4	556.6	0.0	556.6
Community Based Preventative Services - Learning Disability & Mental Health	6,543.9	-3,685.4	2,858.5	5,995.8	-3,476.5	2,519.3	-548.1	208.9	-339.2
Carers Support (Learning Disability & Mental health)	3,215.1	-182.5	3,032.6	2,837.9	-151.9	2,686.0	-377.2	30.6	-346.6
Housing Related Support (Learning Disability & Mental Health)	4,255.7	0.0	4,255.7	2,281.6	0.0	2,281.6	-1,974.1	0.0	-1,974.1
Looked After Children (with Disability) - Care & Support	11,483.1	-2,154.4	9,328.7	11,747.8	-2,154.4	9,593.4	264.7	0.0	264.7
Children in Need (Disability) - Care & Support	7,471.6	-307.8	7,163.8	7,164.2	-307.8	6,856.4	-307.4	0.0	-307.4
Disabled Children & Young People Service (0-25 LD & complex PD) - Assessment Service	5,801.7	0.0	5,801.7	5,801.7	0.0	5,801.7	0.0	0.0	0.0
Divisional and Directorate Support	6,297.9	-256.3	6,041.6	6,060.1	-256.3	5,803.8	-237.8	0.0	-237.8
Budget & Savings Plans to be allocated (LDMH)	-1,649.8	0.0	-1,649.8	-418.0	0.0	-418.0	1,231.8	0.0	1,231.8
Disabled Children, Adult Learning Disability & Mental Health	246,218.0	-22,750.9	223,467.1	251,120.7	-22,511.4	228,609.3	4,902.7	239.5	5,142.2
Adult Physical Disability - Residential Care Services	13,073.6	-2,087.2	10,986.4	13,662.8	-2,087.2	11,575.6	589.2	0.0	589.2
Adult Physical Disability - Community Based Services	23,112.2	-3,270.8	19,841.4	26,670.8	-5,737.0	20,933.8	3,558.6	-2,466.2	1,092.4
Older People - Residential Care Services	113,073.9	-58,155.1	54,918.8	117,237.2	-58,417.8	58,819.4	4,163.3	-262.7	3,900.6
Older People - Community Based Services	61,738.1	-34,326.0	27,412.1	64,804.7	-32,150.9	32,653.8	3,066.6	2,175.1	5,241.7
Community Based Preventative Services - Older People & Physical Disability	6,989.5	-536.3	6,453.2	0.0	0.0	0.0	-6,989.5	536.3	-6,453.2
Adaptive & Assistive Technology	10,783.5	-6,500.2	4,283.3	11,362.6	-6,762.0	4,600.6	579.1	-261.8	317.3
Carers Support (Older People & Physical Disability)	9,290.5	-4,183.0	5,107.5	2,072.5	-1,311.5	761.0	-7,218.0	2,871.5	-4,346.5
Housing Related Support (Older People & Physical Disability)	686.1	0.0	686.1	0.0	0.0	0.0	-686.1	0.0	-686.1
Older People & Physical Disability Assessment Services	27,231.6	-2,167.7	25,063.9	28,600.4	-2,425.7	26,174.7	1,368.8	-258.0	1,110.8
Children in Need (Disability) - Assessment Services	421.5	0.0	421.5	421.5	0.0	421.5	0.0	0.0	0.0
Divisional Management & Support Costs (including savings yet to be allocated)	754.8	-40.0	714.8	714.2	-65.5	648.7	-40.6	-25.5	-66.1
Budget & Saving Plans to be allocated (OPPD)	-3,969.9	0.0	-3,969.9	-2,272.8	0.0	-2,272.8	1,697.1	0.0	1,697.1
Older People & Physical Disability	263,185.4	-111,266.3	151,919.1	263,273.9	-108,957.6	154,316.3	88.5	2,308.7	2,397.2
Total - Adult Social Care & Health	556,354.5	-137,683.7	418,670.8	557,123.9	-138,851.8	418,272.1	769.4	-1,168.1	-398.7

2. Children, Young People and Education:

The cash limits which the Directorate is working to, and upon which the variances in this report are based, include technical adjustments where there is no change in policy, including realignment of gross and income to more accurately reflect current levels of services and income to be received, totalling +£22,262.3k gross and -£22,354.6k income. The most significant changes included within this are:

- Increase in DSG to match the latest notification from the Education and Skills Funding Agency (+£10,841.1k gross, -£10,841.1k income);

- Reinstatement of budgets to services following the postponement of the launch of 'The Education People' (+£10,063.7k gross, -£10,063.7k income);
- Realignment of Asylum Grant funding following the creation of the NTS Reception Centre at Milbank (+£1,047.0k gross, -£1,047.0k income);
- Increase in Pupil Premium to match Q1 grant remittance (+£571.6k gross, -£571.6k income);
- Allocation of centrally held monies following rebasing of budgets in light of the 2017-18 outturn expenditure and activity levels (-£221.8k gross, +£221.8k income);
- Additional 'Specialist Educational Needs and Disability (SEND) Preparation for Employment Grant' and SEND Reforms Improving SEND Services Grant funding, (+£187.8k gross, -£187.8k income);
- Base budget transfer for strategic corporate service mobile working hardware costs (-£101.7k gross).

The Directorate would like to request formal virement through this report to reflect adjustments to cash limits required for the following changes (totalling +516.3k gross and -£97.9k income):

- Transfer of the Children's Customer Care team and associated funds to Children, Young People & Education directorate from Adult Social Care & Health directorate (+£216.6k gross);
- Transfer of budget related to Lifelong Links provision from Financing Items directorate to Children, Young People & Education directorate (+£205k);
- Adjustments to budgets relating to receipt of the Department for Education Early Years Education 'Thirty Hours Delivery Support Funding grant'. (+£97.9k gross, -£97.9k income);
- Transfer of funding to Strategic and Corporate Services directorate to reflect a reduction in the charge from the Business Services Centre (-£3.2k gross);
- Realignment of budgets between Key Service Lines in light of the 2017-18 outturn expenditure and activity levels within Children in Need (Disability) and Looked after Children (with Disability) lines which have no effect on the overall total gross and income budgets;
- Realignment of the Dedicated Schools Grant (DSG) to reflect 2018-19 costs and pressures, including funding for four additional Special Educational Needs Provision Evaluation Officers as agreed by Schools' Funding Forum in 2017-18 (+/-£310.2k);
- Transfer of funding to key service line 'Other Schools Services' from 'Schools Delegated Budgets' (+/-£234.6k).

The overall movements are therefore an increase in gross of +£22,778.6k and income of -£22,452.5k giving an overall net increase of +£326.1k. This is detailed by Key Service line in the table below, which shows:

- the published budget,
- the proposed budget following adjustments for both formal virement and technical adjustments, together with the inclusion of changes to grant funding notified since the budget was set,
- the total value of the adjustments applied to each Key Service budget line.

Children, Young People & Education									
Strategic Management & Directorate Budgets	8,100.6	-3,643.6	4,457.0	8,110.0	-3,643.6	4,466.4	9.4	0.0	9.4
Budget & Saving Plans to be allocated (CYPE)	-2,276.3	0.0	-2,276.3	-2,276.3	0.0	-2,276.3	0.0	0.0	0.0
Strategic Management & Directorate Budgets (CYPE)	5,824.3	-3,643.6	2,180.7	5,833.7	-3,643.6	2,190.1	9.4	0.0	9.4
Special Educational Needs	63,424.1	-62,692.5	731.6	63,861.9	-63,130.3	731.6	437.8	-437.8	0.0
Early Years Education	65,514.4	-65,514.4	0.0	65,514.4	-65,514.4	0.0	0.0	0.0	0.0
Home to school & college transport	39,601.2	-3,712.4	35,888.8	39,601.2	-3,712.4	35,888.8	0.0	0.0	0.0
Fair Access & Planning Services	2,888.6	-2,878.6	10.0	2,888.6	-2,878.6	10.0	0.0	0.0	0.0
Education Services to be provided by the Education Services Company	12,069.9	-5,922.0	6,147.9	4,172.5	-982.5	3,190.0	-7,897.4	4,939.5	-2,957.9
Community Learning & Skills (CLS)	12,829.0	-14,039.1	-1,210.1	12,829.0	-14,039.1	-1,210.1	0.0	0.0	0.0
Education Services & Planning Resources Management & Division Support	2,043.5	-1,017.0	1,026.5	2,043.5	-1,017.0	1,026.5	0.0	0.0	0.0
Other School Services	38,019.5	-39,964.3	-1,944.8	38,314.3	-40,259.1	-1,944.8	294.8	-294.8	0.0
Education Services Planning & Resources	236,390.2	-195,740.3	40,649.9	229,225.4	-191,533.4	37,692.0	-7,164.8	4,206.9	-2,957.9
Education Services to be provided by the Education Services Company	0.0	0.0	0.0	18,020.5	-15,062.6	2,957.9	18,020.5	-15,062.6	2,957.9
Quality & Standards	0.0	0.0	0.0	18,020.5	-15,062.6	2,957.9	18,020.5	-15,062.6	2,957.9
Early Help & Preventative Services	19,036.5	-11,866.5	7,170.0	19,036.5	-11,866.5	7,170.0	0.0	0.0	0.0
Children's centres	7,572.2	-3,728.1	3,844.1	7,590.6	-3,746.5	3,844.1	18.4	-18.4	0.0
Youth Services	6,596.8	-2,552.7	4,044.1	6,578.4	-2,534.3	4,044.1	-18.4	18.4	-0.0
Pupil Referral Units & Inclusion	3,937.0	-3,937.0	0.0	4,731.8	-4,731.8	0.0	794.8	-794.8	0.0
Early Help & Preventative Services Management & Directorate Support	3,687.1	-2,376.2	1,310.9	3,704.3	-2,414.7	1,289.6	17.2	-38.5	-21.3
Early Help & Preventative Services	40,829.6	-24,460.5	16,369.1	41,641.6	-25,293.8	16,347.8	812.0	-833.3	-21.3
Schools Delegated Budgets	637,328.7	-637,328.7	0.0	646,695.4	-646,695.4	0.0	9,366.7	-9,366.7	0.0
Schools' Delegated Budgets	637,328.7	-637,328.7	0.0	646,695.4	-646,695.4	0.0	9,366.7	-9,366.7	0.0
Looked After Children - Care & Support	56,956.8	-4,683.9	52,272.9	59,359.9	-5,033.7	54,326.2	2,403.1	-349.8	2,053.3
Children in Need - Care & Support	2,474.4	-153.1	2,321.3	2,474.4	-153.1	2,321.3	0.0	0.0	0.0
Specialist Children Service - Assessment & Safeguarding Service	50,651.6	-3,513.6	47,138.0	50,931.8	-3,513.6	47,418.2	280.2	0.0	280.2
Adoption & Special Guardianship Arrangements & Service	14,767.7	-103.0	14,664.7	14,764.3	-103.0	14,661.3	-3.4	0.0	-3.4
Care Leavers Service	6,439.2	-3,489.1	2,950.1	6,584.1	-3,489.1	3,095.0	144.9	0.0	144.9
Asylum	17,398.3	-16,848.3	550.0	17,895.3	-17,895.3	0.0	497.0	-1,047.0	-550.0
Specialist Children's Service - Management & Support Costs	3,543.0	-250.7	3,292.3	3,456.0	-250.7	3,205.3	-87.0	0.0	-87.0
Budget & Saving Plans to be allocated (SCS)	1,500.0	0.0	1,500.0	0.0	0.0	0.0	-1,500.0	0.0	-1,500.0
Specialist Children's Services	153,731.0	-29,041.7	124,689.3	155,465.8	-30,438.5	125,027.3	1,734.8	-1,396.8	338.0
Total - Children, Young People & Education	1,074,103.8	-890,214.8	183,889.0	1,096,882.4	-912,667.3	184,215.1	22,778.6	-22,452.5	326.1

3. Growth, Environment & Transport

The cash limits which the Directorate is working to, and upon which the variances in this report are based, include technical adjustments where there is no change in policy, including realignment of gross and income to more accurately reflect current levels of services and income to be received, totalling +£43.6k gross and -£43.6k income. Significant changes included within this are:

- Updated estimates for the internal recharging of tests carried out by the Kent Scientific Services on behalf of Coroners and Trading Standards (+£260.0k gross and -£260.0k income);
- Reduction in external funding for Countryside Management Partnerships (-£130.5k gross and +£130.5k income);
- Revised income estimates for Economic Development (-£123.3k gross and +£123.3k income).

The Directorate would also like to request formal virement through this report to reflect adjustments between Directorates as follows:

- A budget transfer from ICT Related Services in the Strategic & Corporate Services Directorate to Public Protection (Enforcement) in the Growth, Environment & Transport Directorate (+£2.2k gross) to reflect reduced server support costs;

The overall movements are therefore an increase in gross of +£45.8k and income of -£43.6 giving an overall net increase of +£2.2k. This is detailed by Key Service line in the table below, which shows:

- the published budget,
- the proposed budget following adjustments for both formal virement and technical adjustments, together with the inclusion of changes to grant funding notified since the budget was set,
- the total value of the adjustments applied to each Key Service budget line.

Key Service	Original Cash Limit			Revised Cash Limit			Movement in Cash Limit		
	Gross £000	Income £000	Net £000	Gross £000	Income £000	Net £000	Gross £000	Income £000	Net £000
Growth, Environment & Transport									
Strategic Management & Directorate Budgets G,E&T	1,389.9	-68.0	1,321.9	1,389.9	-68.0	1,321.9	0.0	0.0	0.0
Budget & Savings Plans to be allocated (GET)	-709.7	0.0	-709.7	-709.7	0.0	-709.7	0.0	0.0	0.0
Strategic Management & Directorate Budgets (GET)	680.2	-68.0	612.2	680.2	-68.0	612.2	0.0	0.0	0.0
Economic Development	6,297.3	-3,731.5	2,565.8	6,174.0	-3,608.2	2,565.8	-123.3	123.3	0.0
Arts	1,775.8	0.0	1,775.8	1,775.8	0.0	1,775.8	0.0	0.0	0.0
Economic Development	8,073.1	-3,731.5	4,341.6	7,949.8	-3,608.2	4,341.6	-123.3	123.3	0.0
Highway Transportation (including School Crossing Patrols)	7,834.4	-2,345.1	5,489.3	7,834.4	-2,345.1	5,489.3	0.0	0.0	0.0
Highway Asset Management (Roads and Footways)	13,144.3	0.0	13,144.3	13,144.3	0.0	13,144.3	0.0	0.0	0.0
Highway Asset Management (Other)	20,606.7	-4,054.2	16,552.5	20,606.7	-4,054.2	16,552.5	0.0	0.0	0.0
Subsidised Buses and Community Transport	8,062.9	-2,106.8	5,956.1	8,062.9	-2,106.8	5,956.1	0.0	0.0	0.0
Concessionary fares	17,226.2	-27.0	17,199.2	17,246.2	-47.0	17,199.2	20.0	-20.0	0.0
Young Person's Travel Pass	15,051.9	-6,344.4	8,707.5	15,051.9	-6,344.4	8,707.5	0.0	0.0	0.0
Residual Waste	39,366.8	-87.0	39,279.8	39,366.8	-87.0	39,279.8	0.0	0.0	0.0
Waste Facilities & Recycling Centres	31,639.7	-1,935.1	29,704.6	31,639.7	-1,935.1	29,704.6	0.0	0.0	0.0
Highways, Transport & Waste Management Costs and Commercial Operations	7,576.3	-3,175.0	4,401.3	7,593.7	-3,192.4	4,401.3	17.4	-17.4	0.0
Highways, Transportation & Waste	160,509.2	-20,074.6	140,434.6	160,546.6	-20,112.0	140,434.6	37.4	-37.4	0.0
Public Protection (Enforcement)	12,943.2	-3,209.2	9,734.0	13,205.4	-3,469.2	9,736.2	262.2	-260.0	2.2
Environment & Planning	11,961.7	-7,979.8	3,981.9	11,831.2	-7,849.3	3,981.9	-130.5	130.5	-0.0
Environment, Planning & Enforcement Management Costs	638.2	0.0	638.2	638.2	0.0	638.2	0.0	0.0	0.0
Environment, Planning & Enforcement	25,543.1	-11,189.0	14,354.1	25,674.8	-11,318.5	14,356.3	131.7	-129.5	2.2
Libraries, Registration & Archives	15,876.7	-6,514.0	9,362.7	15,876.7	-6,514.0	9,362.7	0.0	0.0	0.0
Libraries, Registration & Archives	15,876.7	-6,514.0	9,362.7	15,876.7	-6,514.0	9,362.7	0.0	0.0	0.0
Total - Growth, Environment & Transport	210,682.3	-41,577.1	169,105.2	210,728.1	-41,620.7	169,107.4	45.8	-43.6	2.2

4. Strategic and Corporate Services

The cash limits which the Directorate is working to and upon which the variances in this report are based, include technical adjustments where there is no change in policy, including realignment of gross and income to more accurately reflect current levels of services and income to be received totalling +£3,980.6k gross and -£3,980.6k income. Significant changes included in this are:

- The realignment needed to reflect new arrangements whereby the costs of staff carrying out Public Health related activities will no longer be incurred directly against Public Health budget lines. Instead these costs will be incurred by the Strategic

Commissioning budget line and then recharged (+£3,282.8k gross, -£3,282.8k income);

- Various realignments relating to the Property budgets (+£381.3k gross and -£381.3k income)
- Realignment resulting from BSC restructure for Human Resources related services (£88.0k gross -£88.0k Income).

The Directorate would also like to request the formal virement through this report to reflect some realignment of Public Health budgets between Key Service lines in view of the 2017-18 outturn and activity levels whereas the budget was set based on forecasts from several months earlier. The revised cash limits are reflected in the table below. Also reflected is the transfer from Financing Items (+£50.0k Gross) to Strategic Commissioning to cover the final year for Strode Park, as well as an allocation from Older People & Physical Disability Assessment Services to Strategic Commissioning in respect of Dementia Friendly Communities (+£165.3k gross).

In addition, there are cash limits amounting to +£572.7k which have transferred from Financing Items, to reflect where responsibility for budget has transferred (but no change in policy).

There are a number of other technical adjustments the most significant for which are:

- Various adjustments for transfers of staff and responsibilities from the BSC to:
 - Human Resources Related Services for Kent Graduate Programme and Learning & Development staff +£1,132k Gross.
 - ICT related services of +£2,109.4k
 - Finance +£62.5k
- Rebasing the BSC budget to set an income budget Business services centre -£633.3k gross and -£2,670.6k income -£3,303.9k net.
- Base budget transfer for the SCS Mobile Working Project Hardware costs, from CYPE £101.7k and from ASC £7.4k to S&CS +£109.1k gross

The overall movements are therefore an increase in gross of total +£7,432.5k and income of -£6,534.4k, giving an overall net increase of +£898.1k. This is detailed by Key Service line in the table below, which shows:

- the published budget,
- the proposed budget following adjustments for both formal virement and technical adjustments, together with the inclusion of changes to grant funding notified since the budget was set,
- the total value of the adjustments applied to each Key Service budget line.

Key Service	Original Cash Limit			Revised Cash Limit			Movement in Cash Limit		
	Gross £000	Income £000	Net £000	Gross £000	Income £000	Net £000	Gross £000	Income £000	Net £000
Strategic & Corporate Services									
Strategic Management & Directorate Budgets S&CS	2,795.8	-4,946.6	-2,150.8	2,684.5	-4,946.6	-2,262.1	-111.3	0.0	-111.3
Budgets and Savings Plans to be allocated (S&CS)	-111.3	0.0	-111.3	0.0	0.0	0.0	111.3	0.0	111.3
Strategic Management & Directorate Budgets (S&CS)	2,684.5	-4,946.6	-2,262.1	2,684.5	-4,946.6	-2,262.1	-0.0	0.0	-0.0
Human Resources related services	7,024.5	-783.4	6,241.1	8,224.5	-871.4	7,353.1	1,200.0	-88.0	1,112.0
Customer contact, Communications & Consultations	6,223.6	-722.3	5,501.3	6,274.5	-753.2	5,521.3	50.9	-30.9	20.0
Local Member Grants	1,620.0	0.0	1,620.0	1,620.0	0.0	1,620.0	0.0	0.0	0.0
Engagement, Organisation Design & Development	14,868.1	-1,505.7	13,362.4	16,119.0	-1,624.6	14,494.4	1,250.9	-118.9	1,132.0
Finance	16,853.7	-5,958.1	10,895.6	16,868.7	-5,910.6	10,958.1	15.0	47.5	62.5
Finance	16,853.7	-5,958.1	10,895.6	16,868.7	-5,910.6	10,958.1	15.0	47.5	62.5
General Counsel	5,045.2	-195.0	4,850.2	5,217.9	-195.0	5,022.9	172.7	0.0	172.7
General Counsel	5,045.2	-195.0	4,850.2	5,217.9	-195.0	5,022.9	172.7	0.0	172.7
Property related services	34,261.3	-11,566.2	22,695.1	34,642.6	-11,947.5	22,695.1	381.3	-381.3	-0.0
ICT related services	15,169.0	-2,448.1	12,720.9	17,388.5	-2,448.1	14,940.4	2,219.5	0.0	2,219.5
Infrastructure	49,430.3	-14,014.3	35,416.0	52,031.1	-14,395.6	37,635.5	2,600.8	-381.3	2,219.5
Strategic Commissioning	7,751.0	-341.9	7,409.1	11,823.4	-3,799.0	8,024.4	4,072.4	-3,457.1	615.3
Public Health - Children's Programme	31,688.4	-31,688.4	0.0	31,530.3	-31,530.3	0.0	-158.1	158.1	0.0
Public Health - Mental Health, Substance Misuse & Community Safety	16,105.2	-16,105.2	0.0	16,714.1	-16,714.1	0.0	608.9	-608.9	-0.0
Public Health - Sexual Health	12,627.6	-12,627.6	0.0	12,583.7	-12,583.7	0.0	-43.9	43.9	0.0
Public Health - Healthy Lifestyles	8,945.0	-8,945.0	0.0	8,822.2	-8,822.2	0.0	-122.8	122.8	-0.0
Public Health - Advice and Other Staffing	4,791.7	-4,791.7	0.0	4,461.6	-4,461.6	0.0	-330.1	330.1	-0.0
Strategic Commissioning	81,908.9	-74,499.8	7,409.1	85,935.3	-77,910.9	8,024.4	4,026.4	-3,411.1	615.3
Strategy, Policy, Relationships & Corporate Assurance	2,159.4	-436.0	1,723.4	2,159.4	-436.0	1,723.4	0.0	0.0	0.0
Strategy, Policy, Relationships & Corporate Assurance	2,159.4	-436.0	1,723.4	2,159.4	-436.0	1,723.4	0.0	0.0	0.0
Business Services Centre	24,492.9	-24,492.9	0.0	23,859.6	-27,163.5	-3,303.9	-633.3	-2,670.6	-3,303.9
Business Services Centre	24,492.9	-24,492.9	0.0	23,859.6	-27,163.5	-3,303.9	-633.3	-2,670.6	-3,303.9
Total - Strategic & Corporate Services	197,443.0	-126,048.4	71,394.6	204,875.5	-132,582.8	72,292.7	7,432.5	-6,534.4	898.1

5. Financing Items

The cash limit upon which the variances in this report are based include technical adjustments where the responsibility for budget has transferred, but there is no change in policy.

There are also corporate adjustments related to the net allocation of the centrally held provision for budget realignment included in the 18-19 budget.

The overall movements are therefore an increase in gross of -£1,885.1k and income of +£1,057.4k giving an overall net increase of -£827.7k. This is detailed by Key Service line in the table below, which shows:

- the published budget,
- the proposed budget following adjustments for both formal virement and technical adjustments, together with the inclusion of changes to grant funding notified since the budget was set,
- the total value of the adjustments applied to each Key Service budget line.

Key Service	Original Cash Limit			Revised Cash Limit			Movement in Cash Limit		
	Gross £000	Income £000	Net £000	Gross £000	Income £000	Net £000	Gross £000	Income £000	Net £000
Financing Items & Unallocated									
Financing Items & Unallocated	133,129.2	-17,700.9	115,428.3	131,244.1	-16,643.5	114,600.6	-1,885.1	1,057.4	-827.7
Total - Financing Items & Unallocated	133,129.2	-17,700.9	115,428.3	131,244.1	-16,643.5	114,600.6	-1,885.1	1,057.4	-827.7