

Appendix 1 Revenue Budget and MTFP Summaries

2021/22 Whole Council Revenue Budget

Directorate	Revenue Budget £
Adults	40,214,000
Childrens	60,749,000
Population Health	15,397,000
Quality & Safeguarding	142,000
Operations & Neighbourhoods	51,234,000
Growth	9,420,000
Governance	9,067,000
Finance	8,318,000
Corporate Costs	(47,000)
Grand Total	194,494,000

Spend Analysis	Revenue Budget £
Expenditure	
Employees	101,644,324
Premises Related Expenditure	10,183,770
Transport Related Expenditure	10,140,973
Supplies and Services	77,230,178
Transfer Payments	187,712,627
Recharge Expenses	5,633,995
Third Party Payments	149,820,796
Capital Items & Reserve Movements	(7,452,138)
Capital Financing Costs	9,921,000
Expenditure Total	544,835,525
Income	
Customer and Client Receipts	(31,492,756)
Government Grant Income	(268,190,588)
Interest Income	(4,229,700)
Other Grants Reimbursements and Contributions	(263,200)
Recharge Income	(32,483,743)
Other Income	(13,681,538)
Income Total	(350,341,525)
Grand Total	194,494,000

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2021/22 Whole Council Medium Term Financial Plan – Budget Requirement

	2021/22 '£000	2022/23 '£000	2023/24 '£000	2024/25 '£000	2025/26 '£000
Previous Year's Net Budget	205,279	194,494	205,561	209,462	216,947
Service Pressures					
Staffing related cost pressure	1,689	3,093	2,483	2,513	2,272
Demographic pressures	8,049	3,246	3,861	5,400	4,282
Inflationary pressures	(340)	203	237	200	200
Reduction in other fees/charges/income	7,972	(1,339)	(700)	(250)	0
Grant reduction	0	0	0	0	0
Other service pressures	(1,681)	(973)	364	1,118	513
Total service pressures	15,689	4,231	6,245	8,981	7,267
Service Reductions					
Undelivered savings	0	0	0	0	0
Existing savings to be delivered by management	(648)	(4,546)	(2,228)	(1,650)	0
New savings to be delivered by management	(8,191)	(4,921)	(124)	(58)	(774)
New funding	(16,896)	16,303	8	212	0
Fees & charges	0	0	0	0	0
Vacancy factor	(739)	0	0	0	0
Total service reductions	(26,474)	6,837	(2,344)	(1,496)	(774)
Net budget increase/(decrease)	(10,785)	11,067	3,901	7,485	6,493
Proposed total budget for year	194,494	205,561	209,462	216,947	223,440

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2021/22 Whole Council Medium Term Financial Plan – Funding the Budget

	2021/22 '£000	2022/23 '£000	2023/24 '£000	2024/25 '£000	2025/26 '£000
Proposed total budget for year	194,494	205,561	209,462	216,947	223,440
Resources <i>(Assumes increase in Council Tax)</i>					
Revenue Support Grant (and PH Grant)	0	(29,259)	(29,552)	(29,847)	(30,146)
Business Rates baseline	(50,430)	(25,210)	(25,462)	(25,717)	(25,974)
Business Rates Top Up	(31,371)	(29,918)	(30,217)	(30,519)	(30,825)
Business Rates section 31 grant	(7,961)	(5,131)	(5,182)	(5,234)	(5,286)
Business Rates 100% retention pilot	0	0	0	0	0
Council Tax (Before general increase)	(94,524)	(94,895)	(95,265)	(95,265)	(95,636)
Council Tax 1.99% General Increase	(1,880)	(3,813)	(5,799)	(7,810)	(9,899)
Council Tax 3% Adult Social Care Precept	(2,835)	(2,903)	(2,972)	(3,031)	(3,103)
Collection Fund COVID Deficit - Council Tax	2,382	2,382	2,382	0	0
Collection Fund COVID Deficit - Business Rates	1,424	1,424	1,424	0	0
Collection fund surplus (Prior years)	(2,500)	(2,500)	(1,000)	0	0
Collection Fund surplus (2019/20) - Council Tax	(645)	(645)	(645)	0	0
Collection Fund surplus (2019/20) - Business Rates	(58)	(58)	(58)	0	0
New homes bonus	(654)	(319)	0	0	0
GMCA return of reserves	(4,000)				
Use of reserves	(1,442)	(413)	(242)	(275)	(275)
Total resources	(194,494)	(191,257)	(192,589)	(197,698)	(201,143)
Imbalance (surplus)/deficit cumulative	(0)	14,304	16,874	19,249	22,297

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2021/22 Budget Movements by Directorate

	Adults £000	Children's - Social Care £000	Children's - Education £000	Quality & Safeguard- ing £000	Population Health £000
Previous Year's Net Budget	38,444	53,960	6,232	216	15,620
Budget adjustments	293	38	166	(75)	0
Revised net budget	38,737	53,997	6,397	141	15,620
Service Pressures					
Staffing related cost pressure	574	508	30	4	25
Demographic pressures	4,757	0	1,000	0	0
Inflationary pressures	0	0	0	0	232
Reduction in other fees/charges/income	0	0	0	0	0
Grant reduction	0	0	0	0	0
Other service pressures	0	(250)	0	0	0
Total service pressures	5,331	258	1,030	4	257
Service Reductions					
Undelivered savings	0	0	0	0	0
Existing savings to be delivered by management	(11)	0	0	0	(200)
New savings to be delivered by management	(665)	(493)	(212)	0	(272)
New funding	(2,902)	0	0	0	0
Fees & charges	0	0	0	0	0
Vacancy factor	(276)	(253)	24	(3)	(8)
Total service reductions	(3,854)	(746)	(188)	(3)	(480)
Net budget increase/(decrease)	1,477	(488)	842	1	(223)
Proposed total budget for year	40,214	53,510	7,239	142	15,397

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2021/22 Budget Movements by Directorate

	Growth £000	Operations & Neighbour- hoods £000	Governance £000	Finance & IT £000	Corporate £000
Previous Year's Net Budget	11,076	52,949	9,736	7,935	9,113
Budget adjustments	(89)	299	(530)	(306)	205
Revised net budget	10,987	53,248	9,206	7,629	9,318
Service Pressures					
Staffing related cost pressure	86	546	317	119	(520)
Demographic pressures	0	0	0	0	2,292
Inflationary pressures	0	0	3	0	(575)
Reduction in other fees/charges/income	1,000	572	0	0	6,400
Grant reduction	0	0	0	0	0
Other service pressures	(1,400)	(724)	0	693	0
Total service pressures	(314)	394	320	812	7,597
Service Reductions					
Undelivered savings	0	0	0	0	0
Existing savings to be delivered by management	(500)	(357)	30	(10)	400
New savings to be delivered by management	(954)	(1,823)	(355)	(55)	(3,363)
New funding	0	0	0	0	(13,994)
Fees & charges	0	0	0	0	0
Vacancy factor	201	(228)	(133)	(58)	(5)
Total service reductions	(1,253)	(2,408)	(458)	(123)	(16,962)
Net budget increase/(decrease)	(1,566)	(2,014)	(138)	689	(9,365)
Proposed total budget for year	9,420	51,234	9,067	8,318	(47)

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2021/22 Forecast Specific Grant Income

Grant	2020/21 £000s	2021/22 £000s
Section 31 Business Rates Grant	7,991	7,961
Section 31 Business Rates Grant - COVID-19 reliefs	29,522	0
New Homes Bonus	1,384	654
Original Better Care Fund (BCF)	11,775	12,087
i-BCF phase 1	9,428	9,428
i-BCF phase 2	1,633	1,633
Independent Living Fund	726	726
Local Reform and Community Voices Grant	209	209
Winter Pressures Grant	1,154	1,154
Social Care Support Grant	6,698	9,294
Troubled Families Grant	792	792
Youth Justice Grant	469	463
Housing Benefit Administration Grant	810	822
Private Finance Initiative (PFI) Grant	14,196	14,196
Dedicated Schools Grant (including Teachers Pay and Pension Grant)	131,380	135,850
School Improvement Grant	235	230
Housing Benefits - Mandatory Rent Allowances: subsidy	54,944	54,944
Housing Benefits - Mandatory Rent Rebates outside HRA: subsidy	2,349	2,349
Local Council Tax Support	297	297
Housing Benefit DHP Grant	735	735
Universal Infant Free School Meals	1,592	1,578
Post 19 adult Education	823	823
Pupil Premium Grant	7,421	7,267

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2021/22 Forecast Specific Grant Income (continued)

Grant	2020/21 £000s	2021/22 £000s
Community Safety Funding	244	244
Communities Fund	100	100
A Bed Every Night	270	270
Rough Sleepers Initiative	442	656
Flexible Homelessness Support Grant	328	328
Homelessness Reduction Grant	149	149
Domestic Abuse Grant	151	151
Digital Skills Programme	100	100
Social Workers in Schools Programme (SWIS)	134	0
Total Grants	288,481	265,490

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2021/22 Budget Virements

Directorate	Reason for virement	Virement Between	Transfer Between		Virement amount £	Nature of virement
			Debit	Credit		
Operations & Neighbourhoods	To fund change in hours for member of staff	Function	Public Protection	Regulatory Services	4,239	Recurrent
Operations & Neighbourhoods	Allocation of previous years income target	Service	Operations & Neighbourhoods Management	Engineers & Fleet Management	144,170	Recurrent
Operations & Neighbourhoods	Transfer of budget for parking enforcement contract to appropriate Function	Function	Parking Services	Regulatory Services	576,500	Recurrent
Operations & Neighbourhoods	LHA Housing Benefit Expenditure in relation to Homelessness Accommodation – budget transfer to Homelessness service	Director	Operation and Neighbourhoods	Governance	326,418	Recurrent
				Contingency	230,000	Recurrent
				Contingency	556,000	Non-recurrent
Childrens	Education Traded Service review - increased traded income to offset increase in expenditure	Income and Expenditure	Expenditure	Income	109,170	Recurrent
Childrens	Education Traded Service review - reduce traded income to offset efficiency savings in expenditure	Income and Expenditure	Income	Expenditure	18,070	Recurrent
Childrens	Gateway Grant allocation reduction	Income and Expenditure	Income	Expenditure	27,500	Recurrent
Childrens	Access Services budget review - rationalisation of budgets to align to resources	Service	AED of Education	Access Services	46,300	Recurrent
Childrens	School Performance and Standards budget review - rationalisation of budgets to align to resources	Service	School Performance and Standards	AED of Education	3,240	Recurrent
Childrens	Special Educational Needs and Disabilities budget review - rationalisation of budgets to align to resources	Service	AED of Education	Special Educational Needs and Disabilities	48,130	Recurrent

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2021/22 Budget Virements (continued)

Directorate	Reason for virement	Virement Between	Transfer Between		Virement amount £	Nature of virement
			Debit	Credit		
Growth	Budget realignment to support Growth directorate priorities	Function	Growth Management		119,480	Recurrent
Growth	Ashton Old Bath's tenancy occupancy has reduced, the reduction in income will be funded from within Growth's existing budget until occupancy improves		Development & Investment		65,580	Recurrent
Growth	Removal of budget to reflect reduced income		Infrastructure		10,000	Recurrent
Growth	The Capital Programme Team is funded from capital project contributions - adjustment to fund 2021/22 team structure		Capital Project Team		1,300	Recurrent
Growth	ACE (Adult Community Education) is grant funded - the grant funds increases in pay due to spinal column point progression from 1 April 2021			Adult Education	(13,930)	Recurrent
Growth	Reduction to operational estate expenditure			Corporate Landlord Admin Buildings	(12,700)	Recurrent
Growth	Funding for Asset Team Structure to support delivery of the OPE (one public estate)			Estates & Valuation	(44,930)	Recurrent
Growth	CCG contribution to the costs of the Asset Team that support NHS property.			Estates General	(87,630)	Recurrent
Growth	Disabled Facilities Grant to support the Adaptation's team establishment cost			Disabled Facilities Grants Adaptations	(88,290)	Recurrent
Growth	Budget realignment to support Growth directorate priorities			Corporate Landlord Holding	(104,620)	Recurrent
Growth	Additional grant income			Economy, Employment & Skills	(132,610)	Recurrent

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2021/22 Budget Virements (continued)

Directorate	Reason for virement	Virement Between	Transfer Between		Virement amount £	Nature of virement
			Debit	Credit		
Adults	Resources reallocated with changing needs over COVID period, with higher demand for domiciliary care versus decline in residential care needs	Function	Direct Payments		346,994	Recurrent
			Homecare		1,169,640	
			Shared Lives Fees		131,570	
				Resi & Nursing	(1,597,974)	
				Beaumont Place Fees	(50,230)	
Adults	The higher demand for domiciliary care versus decline in residential care has changed the balance of client fee receipts between different functions	Function	Resi & Nursing		832,100	Recurrent
		Function	Day Centre Income - Commissioning		15,000	
		Service	Day Centre Income - LTS		44,815	
		Function		Non Residential	(871,735)	
		Function		Shared Lives (Non Abacus)	(20,180)	
Adults	The higher demand for domiciliary care versus decline in residential care has changed the balance of Continuing Healthcare funding between different functions	Service	Mental Health		57,868	Recurrent
				Neighbourhoods	(41,970)	
				LTS	(15,898)	

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2021/22 Budgeted Reserve Transfers

Directorate	Details of request	Reserve Name	Nature of Reserve	Transfer to/from reserves	Amount to be transferred £
Childrens	SEND Implementation Grant required to fund Business Admin Apprentice role to realise one-off savings in 2021/22	Education Unspent Revenue Grant Reserve	Unspent grant	Transfer from	(20,860)
Childrens	Youth Justice Service - Remand Grant - To fund educational psychology support for the youth justice cohort and for cost pressures from young people detained on remand	Unspent Revenue Grant & Cont Reserve	Unspent grant	Transfer from	(32,000)
Childrens	GMCA Grant - To fund part of the Youth Engagement Service. The service provides targeted early help to young people in the Borough.	Unspent Revenue Grant & Cont Reserve	Unspent grant	Transfer from	(50,760)
Childrens	Information Advise & Support Program (National Children Bureau) unspent grant for families to have access to impartial and free information, advice and support for SEND issues.	Unspent Revenue Grant & Cont Reserve	Unspent grant	Transfer from	(15,470)
Childrens	Troubled Families Grant (GMCA) - Ring-fenced unspent grant to be utilised to support early intervention work with families of children at risk of coming into care.	Unspent Revenue Grant & Cont Reserve	Unspent grant	Transfer to	64,470
Childrens	Targeted Innovation & Reform Grant (GMCA) unspent grant - Grant is provided for a specific project that will complete in June 2021, this funding is to pay staffing relating to this work stream.	Unspent Revenue Grant & Cont Reserve	Unspent grant	Transfer from	(154,790)
Population Health	Contribution to Preventing & Managing Long Term Conditions	Health Equalities Reserve	Earmarked	Transfer from	(55,000)
Population Health	Funding to employ a Strategic Domestic Abuse Manager in 2021/22	Health Equalities Reserve	Earmarked	Transfer from	(68,590)

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2021/22 Budgeted Reserve Transfers (continued)

Directorate	Details of request	Reserve Name	Nature of Reserve	Transfer to/from reserves	Amount to be transferred £
Operations & Neighbourhoods	Drawdown of revenue grant received in previous years to support initiatives around Homelessness and Domestic Abuse	Community Services Unspent Revenue Grant	Unspent grant	Transfer from	(395,023)
Operations & Neighbourhoods	Delivery of Arts Council Projects	Community Services Unspent Revenue Grant	Unspent grant	Transfer from	(116,760)
Operations & Neighbourhoods	Drawdown remainder of reserve available for installation of lights on Civic Buildings	Neighbourhood & Communities	Other	Transfer from	(70,000)
Operations & Neighbourhoods	Contribution for Central Library Relocation	Neighbourhood & Communities	Other	Transfer from	(37,850)
Operations & Neighbourhoods	Funding to support initiatives to Prevent Repossessions (previously New Burdens funding)	Community Services Unspent Grant	Unspent grant	Transfer from	(51,640)
Operations & Neighbourhoods	Transfer to Crematorium contingency reserve to contribute towards future maintenance / replacement works at Dukinfield Crematorium	Crematorium Contingency	Other	Transfer to	100,000
Operations & Neighbourhoods	Contribution to Fleet Maintenance reserve in recognition of increased maintenance costs of ageing vehicles	Fleet Maintenance	Other	Transfer to	75,000
Growth	New Burdens grant to support digitisation of land charge records	Unspent Revenue Grant & Cont	Unspent grant	Transfer to	13,000
Growth	Annual transfer to the PFI affordability reserve to finance the related contractual costs over the remaining term of the contract.	BSF Affordability	Other	Transfer to	3,676,200
Growth	Annual transfer from the PFI Affordability Reserve to finance the related contractual unitary charge	BSF Affordability	Other	Transfer from	(2,282,100)
Growth	Transfer of service charges (Charlestown and Hattersley Industrial Units) to sinking fund reserve to finance future years industrial units annual maintenance costs	Service Charge	Other	Transfer to	14,160

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2021/22 Budgeted Reserve Transfers (continued)

Directorate	Details of request	Reserve Name	Nature of Reserve	Transfer to/from reserves	Amount to be transferred £
Finance & IT	Expected contribution to Insurance reserves based on annual actuarial assessment of insurance provision and reserve requirements.	Insurance Reserves	Earmarked	Transfer to	154,820
Finance & IT	Annual contribution to IT investment reserve, included in IT revenue budget.	IT Investment Fund/Replacement	Earmarked	Transfer to	527,280
Finance & IT	Expected use of IT investment reserve as per five year investment plan approved in February 2020 as part of the 2020/21 budget report.	IT Investment Fund/Replacement	Earmarked	Transfer from	(1,320,400)
Finance & IT	Forecast drawdown from reserve for Teachers Maternity Insurance scheme. Scheme is self financing over the medium term but net cost/surplus will fluctuate between years.	Teacher Maternity Insurance	Earmarked	Transfer from	(59,290)
Corporate	Anticipated draw down in 2021/22 from the COVID-19 emergency fund. This will fund additional costs and income reductions as a result of the COVID-19 pandemic.	COVID-19 Emergency Funding	Earmarked	Transfer from	(5,239,000)