

REVENUE BUDGET OUTTURN 2021/22

	Latest budget for year £000	Net spending £000	Outturn variation £000
Sources of Finance			
Precept	-509,476	-509,476	0
Business Rates Retention Scheme	-93,408	-93,408	0
Collection Fund Deficits	20,171	20,171	0
Covid-19 Expenditure Pressures Grant	-15,618	-15,618	0
Covid-19 Income Loss Compensation	-158	-158	0
Local Council Tax Support Grant	-6,632	-6,632	0
Local Tax Income Guarantee - Business Rates	199	199	0
Local Tax Income Guarantee - Council Tax	-224	-224	0
New Homes Bonus Grant	-2,358	-2,358	0
Social Care Support Grant	-18,169	-18,169	0
Financing Sub-Total	-625,673	-625,673	0
Portfolio Budgets			
Adults Services	210,620	210,446	-174
Children and Young People	132,937	132,799	-138
Community Support, Fire and Rescue	41,923	41,473	-450
Environment and Climate Change	59,409	56,752	-2,657
Finance and Property	28,241	30,963	2,722
Highways and Transport	37,229	36,010	-1,219
Leader	2,745	2,453	-292
Learning and Skills	36,985	38,623	1,638
Public Health and Wellbeing	0	0	0
Support Services and Economic Development	41,471	40,842	-629
Portfolio Sub-Total	591,560	590,361	-1,199
Non-Portfolio Budgets			
Capital Financing - Repayment (MRP)	11,866	12,373	507
Capital Financing - Interest	19,198	19,293	95
Revenue Contribution to Capital - Business Rates Pilot	1,900	1,900	0
Revenue Contribution to Capital - Other	4,458	4,458	0
Investment Income	-2,481	-2,481	0
General Contingency	4,969	0	-4,969
Transfers to/(from) Reserves - Business Rates Pilot	-4,490	-4,490	0
Transfers to/(from) Reserves - Other Earmarked	13,809	13,809	0
Transfer DSG Deficit to Unusable Reserves	-15,116	-15,116	0
Non-Portfolio Sub-Total	34,113	29,746	-4,367
Net Outturn Underspend			-5,566
Agreed Allocations:			
- Balance of homeworking net underspending transferred to Service Transformation Fund			597
- Unallocated Contingency balance carried forward via Inflation Contingency Reserve			4,969
Total (Transferred to Reserves)			5,566
Memo: Contingency			
		£000	
Original Budget (General & Pay Consolidated)		8,600	
September PRR Decision: Funding allocation for the Fire & Rescue Service pay award		-225	
Outturn PRR Decision: Funding allocation for backdated NJC/Hay/SMG pay award		-3,406	
Available Contingency		4,969	

Balances and Reserves	Balance at 31-Mar-21	Balance at 31-Mar-22	Annual Movement	Detail on Annual Movements >£1m
	£000	£000	£000	
Earmarked Reserves:				
Adult Social Care Reform Risk (formerly Adults & Health Pressures and Recovery)	-4,700	-4,963	-263	N.B. This reserve has been repurposed to help manage adverse financial implications arising from reforms to Adult Social Care due in October 2023
Ash Dieback	-1,200	-1,200	0	
Budget Management	-54,417	-61,657	-7,240	Includes £6.6m s31 Business Rates Relief NNDR3 Reconciliation Grant 2021/22
Business Rates Pilot Fund	-21,870	-17,380	4,490	£1.9m applied to capital programme (Gigabit, Fibre, Infrastructure); £0.3m applied to revenue (Broadband); £2.3m residual 2019/20 NNDR Collection Fund deficit
Children First Improvement Plan	-2,285	0	2,285	£2.3m full application of 20/21 underspending carried forward to provide temporary improvement funding
Covid-19 Fund	-6,972	-15,976	-9,004	£15.6m Pressures Grant, £44.2m unringfenced service grants, £3.0m retained LCTSG; £47.4m applied to revenue, £3.6m applied to capital, £3.0m income losses
Economic Growth	-2,059	-1,984	75	
Elections Reserve	-600	0	600	
Highways Commuted Sums	-4,069	-5,165	-1,096	Surplus of sums receivable by Planning Services during year over amount applied to eligible Highways schemes
Highways On-Street Parking	-1,921	-1,397	524	
Inflation Contingency	0	-4,969	-4,969	Carry forward of unallocated 21/22 contingency budget to mitigate anticipated inflationary pressures in 22/23
Infrastructure Works Feasibility	-1,436	-1,930	-494	
Insurance Reserve	-5,845	-3,329	2,516	£2.3m partial funding of increase to insurance provision for known claims; £0.2m revenue overspend (school income shortfall)
Interest Smoothing Account	-2,254	-2,778	-524	
Miscellaneous Service Carry Forwards	-221	-1,311	-1,090	Includes £0.8m for IT restructuring and £0.2m West Sussex Safeguarding Children Partnership
Recycling & Waste PFI	-10,547	-10,362	185	
Schools Sickness & Maternity Insurance Scheme	-1,771	-1,403	368	
Service Transformation Fund	-13,569	-13,346	223	
Social Care Support Grant 2018/19	-1,517	-499	1,018	£1.0m applied to Adults Services portfolio per budget approved by Full Council in February 2021 as contribution towards delivering the Adults' Development Plan
Statutory Duties	-2,437	-2,246	191	
Street Lighting PFI	-23,362	-22,953	409	
Unapplied Revenue Grants	-1,045	-2,805	-1,760	Includes £1.5m Domestic Abuse carry forward for allocation in 22/23 in accordance with the Pan Sussex Domestic Abuse Accommodation & Support Strategy
Waste Materials Resource Management Contract	-25,364	-23,497	1,867	£1.9m applied to Environment and Climate Change portfolio per approved budget for estimated in-year lifecycle expenditure
Other Earmarked Reserves	-2,007	-2,241	-234	
Earmarked Reserves (Excluding Schools)	-191,468	-203,391	-11,923	
School Balances	-24,778	-27,740	-2,962	Increase in balances attributable to locally managed school budgets
Total Earmarked Reserves	-216,246	-231,131	-14,885	
General Fund	-20,286	-20,286	0	
Capital Grants Unapplied	-55,031	-21,229	33,802	Net position of grants/contributions receivable for year (conditions met) (£56.8m) and grants/contributions applied to capital programme (£90.6m)
Capital Receipts Reserve	-4,789	-4,789	0	Net position of capital receipts for year (£12.0m) and amounts applied to finance capital expenditure (including flexible use of capital receipts) (£12.0m)
Total Usable Reserves	-296,352	-277,435	18,917	
Memo: Dedicated Schools Grant Reserve	31-Mar-21 £000	31-Mar-22 £000	Movement	
Deficit Balance on DSG Unusable Reserve	10,388	25,504	15,116	
Balance of Usable Reserves	-285,964	-251,931	34,033	
Net of DSG Unusable Reserve				