

Families, Children & Learning

Revenue Budget Summary

Provisional Outturn 2018/19 £'000	Service	2019/20 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	Forecast Variance Month 2 %	2019/20 Savings Proposed £'000	Savings Achieved/ Anticipated £'000	Savings At Risk £'000
(16)	Director of Families, Children & Learning	92	92	0	0.0%	116	116	0
550	Health, SEN & Disability Services	39,971	40,707	736	1.8%	1,007	955	52
163	Education & Skills	7,372	7,884	512	6.9%	318	278	40
(1,452)	Children's Safeguarding & Care	40,470	39,946	(524)	-1.3%	1,800	1,800	0
(46)	Quality Assurance & Performance	1,442	1,428	(14)	-1.0%	79	79	0
(801)	Total Families, Children & Learning	89,347	90,057	710	0.8%	3,320	3,228	92
0	Further Financial Recovery Measures (see below)	-	(303)	(303)	-	-	-	-
(801)	Residual Risk After Financial Recovery Measures	89,347	89,754	407	0.5%	3,320	3,228	92

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

Key Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Further Directorate Financial Recovery Measures		
(303)	Further Financial Recovery Measures projection	The directorate has developed an over-arching Financial Recovery Plan to address the above pressures. The Recovery Plan includes the following measures: - Review of Home to School transport costs - In-House Foster Care - Move to 65% in-house carers by the end of the year. - Reduce the average unit cost of placements - Review of high cost placements - Review of council nurseries costs
Health, SEN & Disability Services		
169	Children's Disability Placements	The projected number of residential children's placements is 20% in excess of budgeted provision. This is due to the breakdown of several foster placements and the requirement to make 3 additional residential placements in 2019/20.

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Key Variances £'000	Service Area	Variance or Financial Recovery Measure Description
200	Adults LD - loss of continuing health care funding	The CCG is reviewing health needs of high cost clients and this is having an adverse impact of the Adults LD social care budget. Negotiations with CCG are ongoing.
396	In-house disability services	There are underlying pressures in both Children's and Adults in-house services. These particularly relate to Drove Road and Beach House where services are being required to provide exceptionally high levels of support and accommodate emergency placements.
(95)	Adults LD - community care	The main community care budget is forecast to show a small underspend. The average unit cost is 3% below budgeted levels however client numbers are 2.5% in excess of budget.
75	Direct Payments	There continues to be a pressure on the direct payments budget as there is an increase in both the numbers and unit costs.
(9)	Other	Minor Variances.
Education & Skills		
332	Home to School Transport	<p>For 2019/20 an updated analysis has been undertaken by the budget holder and the latest position indicates a £0.332m overspend based on current information. The main area of overspending relates to hired transport and reflects the latest numbers of children (351) being transported.</p> <p>In addition, work is being undertaken by consultants led by the Senior Transformation Officer. The agreed savings profile for 2019/20 identifies net savings of £0.020m and this is shown in the Financial Recovery Plan. It is hoped however, that savings will significantly exceed this figure and progress will be monitored and reported through the Transport Project Governance Group and reflected in the TBM forecast.</p> <p>There remains an outstanding issue regarding the interpretation of price increases within the main Home to School Transport contract. Legal advice has been received but this is potentially being challenged by one provider and this may have an adverse impact on the final forecast variance.</p>
140	Early Years	Overspend on council nurseries due to reducing numbers of children, particularly from the start of the new academic year in September 2019.
40	Other	This relates to PFI savings for the CIPFA work to be started in 2019/20 which are at risk in the short term due to the building of additional school places for September 2020 under the contract.
Children's Safeguarding & Care		
(438)	Demand-Led - Residential Agency Placements	The projected number of residential placements (31.76 FTE) is broken down as 27.76 FTE social care residential placements (children's homes) and 4.00 FTE schools placements. The budget allowed for 30.00 FTE social care residential care placements and 3.50 FTE schools placements. The average unit cost of residential placements is slightly lower than

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Key Variances £'000	Service Area	Variance or Financial Recovery Measure Description
		the budgeted level at £3,758.69 per week (£27.05 per week above budget). The combination of the number of children placed being 1.74 FTE below the budgeted level and the unit costs result in the underspend of £0.438m.
336	Demand-Led - Independent Foster Agency (IFA) Placements	The number of children placed in Independent Foster Agency placements has decreased in recent years. During 2018/19 there were 98.73 FTE (compared with 118.68 FTE for 2017/18). The current projected number of placements in 2019/20 is 96.31 FTE, a reduction of 2.5%. The budget for IFA placements included significant levels of savings and was set at 86.10 FTE. The numbers being higher than the budget by 10.21 FTE results in a projected overspend of £0.336m.
19	Demand-Led - Secure Accommodation	It is estimated that during 2019/20 there will be 1.00 FTE secure (welfare) placement and 1.50 FTE secure (justice) placements. The budget allowed for 1.30 FTE welfare and 1.00 FTE justice placements during the year. There is currently one child in a secure (welfare) placement and one in a secure (justice) placement resulting in a projected overspend of £0.019m.
341	Demand-Led - Semi-independent/Supported placements	The number of semi-independent and supported living placements is projected to be 28.44 FTE and this is 6.08 FTE above the budgeted level. The average unit cost of these placements is currently below the budget. The higher forecast number of placements results in the overspend of £0.341m.
(382)	Demand-Led - In-House Fostering	As at the 31 May 2019 there were 145 children placed with 'in-house' foster carers and 146.12 FTE for the year. The budget, based on an increasing trend over the last few years and the drive to increase recruitment of in-house carers, was set at 153.60 FTE placements. This has resulted in the current projected underspend of £0.382m.
124	Demand-Led - Family & Friends placements, Child Arrangement Orders and Special Guardianship Orders	The budget allows for 332.90 FTE placements of these types. It is currently anticipated that there will be 336.26 FTE children in these placements during 2019/20 and this results in the overspend of £0.124m.
18	Demand-Led - Care Leavers	The projected number of care leaver placements in 2019/20 is 147.12 FTE. The budget allows for 160.10 FTE placements. The average unit cost of placements is higher than budgeted and has resulted in the overspend of £0.018m.
(274)	Demand-Led Unaccompanied Asylum Seeking Children (UASC) Teams, Living Expenses and Grant	The numbers of unaccompanied asylum seeking children has increased considerably in the last couple of years. The increase in the number of asylum seekers has required additional staffing and also an increase in other, non-accommodation living costs. The costs of looking after these children is funded by a grant from the Home Office and this has increased in 2019/20 by 25% resulting in the underspend of £0.274m.

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Key Variances £'000	Service Area	Variance or Financial Recovery Measure Description
57	Social Work Pods	An overspend of £0.142m is reported against the Partners in Change initiative as the projected savings assumed in the business plan are yet to be identified. This is partially offset by underspends resulting from current vacancies, the recruitment of newly qualified social workers in September and assumed staff turnover
(152)	Preventive/S17	There is a significant underspend projected across the Preventive budgets. It is anticipated that, with continued scrutiny and current controls on spending, a year end underspend will be realised in 2019/20.
(63)	Adoptions	Based on current family finding activity and children looking for adoption the projected outturn on Interagency Adoptions is an underspend of £0.117m. Based on the current schedule of supported cases Adoption allowances are forecast to overspend by £0.054m.
(35)	Legal fees	The underspend predominantly relates to forecast spend on court fees for the remainder of the year based on previous years' trends.
(75)	Other	
Quality Assurance & Performance		
(14)	Other	

Health & Adult Social Care (HASC)

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Provisional Outturn 2018/19 £'000	Service	2019/20 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	Forecast Variance Month 2 %	2019/20 Savings Proposed £'000	Savings Achieved/ Anticipated £'000	Savings At Risk £'000
1,548	Adult Social Care	33,405	37,156	3,751	11.2%	2,886	2,886	0
149	Integrated Commissioning	8,509	9,472	963	11.3%	455	455	0
1,057	S75 Sussex Partnership Foundation Trust (SPFT)	16,340	16,439	99	0.6%	699	699	0
0	Public Health	399	399	0	0.0%	314	314	0
2,754	Total Health & Adult Social Care	58,653	63,466	4,813	8.2%	4,354	4,354	0
0	Further Financial Recovery Measures (see below)	-	(2,145)	(2,145)	-	-	-	-
2,754	Residual Risk After Financial Recovery Measures	58,653	61,321	2,668	4.5%	4,354	4,354	0

Explanation of Key Variances

Key Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Further Directorate Financial Recovery Measures		
(2,145)	Further Financial Recovery Measures projection	The directorate has developed an over-arching Financial Recovery Plan (FRP) to begin to address the above pressures. The Recovery Plan includes the following measures: - Targeted Reviews project - In house Services review - Implementation of the Care Brokerage service
Adult Social Care		
2,721	Demand-Led Community Care - Physical & Sensory Support	There are increasing numbers of older people being discharged from hospital requiring social care services for the first time, as well as increased community demand. This additional financial pressure is being partly met by the Adult Care Support Grant and Improved Better Care Fund (iBCF) for 2019/20. The forecast number of placements/packages is 2,270 WTE, which is above the budgeted

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Key Variances £'000	Service Area	Variance or Financial Recovery Measure Description
		level of 2,210 WTE placements. The average unit cost of a placements/package is also higher than the budgeted level at £175 per week (£10 per week above budget per client). The combination of the number of adults placed being 60 WTE above the budgeted level and the increased unit costs result in the overspend of £2.721m. There has been a significant reduction in Continuing Health Care (CHC) contributions over the last 3 financial years where in 2016/17 £0.602m was achieved (26 clients at £564 per week on average) but this reduced to £0.174m in 2017/18, £0.316m in 2018/19 and £0.041m in 2019/20 (1 client at £815 per week).
66	Demand-Led Community Care - Substance Misuse	There are relatively small numbers of clients within this service and this is in line with the expected demand. The average unit cost is higher than the budgeted unit cost resulting in the overspend of £0.066m.
679	In house provision	The saving of £0.614m set against in house provision (home care and residential) is reflected within the FRP and is subject to consultation.
(172)	Assessment teams	This is due to a number of temporary vacancies across the Assessment teams.
440	Sustainable Social Care	£0.440m of the overall £1.000m Sustainable Social Care savings target has been allocated to HASC in lieu of CCG funding reductions being funded corporately. Mitigating actions are being identified.
17	Other	
Integrated Commissioning		
800	External Funding	Brighton & Hove CCG made a recurrent reduction of £1.100m to Council services in 2018/19. Council reinvestment funding of £0.300m was allocated which then results in a net pressure of £0.800m.
128	Commissioning	Due to temporary staffing pressures relating to project work including General Data Protection Regulation (GDPR) work.
35	Other	
S75 Sussex Partnership Foundation Trust (SPFT)		
86	Demand-Led - Memory Cognition Support	The unit costs are higher than had been anticipated resulting in the overspend projection of £0.086m. This is due to a current lack of affordable residential and nursing home placements within the city. The forecast number of placements/packages is 407 WTE which is above the budgeted level of 399 WTE placements. However, the average unit cost of residential placements is lower than the budgeted level at £303 per week (£5 per week below budget). The combination of the number of adults placed being 8 WTE less than the budgeted level and the unit costs variance result in the overspend of £0.086m (before applying the agreed risk-

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Key Variances £'000	Service Area	Variance or Financial Recovery Measure Description
		share with Sussex Partnership Foundation Trust).
13	Demand-Led - Mental Health Support	<p>The average unit costs are higher than budgeted and this results in the overspend projection of £0.013m.</p> <p>There is an increasing need and complexity within this client group and the forecast number of placements/packages is 408 WTE, which is within the budgeted level of 418 WTE placements. The average unit cost of a placements/package is higher than the budgeted level at £312 per week (£4 per week above budget per client). The combination of the number of adults placed being 10 WTE less than the budgeted level and the increased unit costs result in the overspend of £0.013m (before applying the agreed risk-share with Sussex Partnership Foundation Trust).</p>

Economy, Environment & Culture

Revenue Budget Summary

Provisional Outturn 2018/19 £'000	Service	2019/20 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	Forecast Variance Month 2 %	2019/20 Savings Proposed £'000	Savings Achieved/ Anticipated £'000	Savings At Risk £'000
(2,807)	Transport	1,013	462	(551)	-54.4%	1,167	1,167	0
1,856	City Environmental Management	30,500	31,379	879	2.9%	96	96	0
(175)	City Development & Regeneration	2,811	2,846	35	1.2%	224	224	0
(115)	Culture, Tourism & Sport	3,865	3,861	(4)	-0.1%	316	316	0
(144)	Property	(896)	(896)	0	0.0%	120	120	0
(1,385)	Total Economy, Environment & Culture	37,293	37,652	359	1.0%	1,923	1,923	0
0	Further Financial Recovery Measures (see below)	-	(359)	(359)	-	-	-	-
(1,385)	Residual Risk After Financial Recovery Measures	37,293	37,293	0	0.0%	1,923	1,923	0

Explanation of Key Variances

Key Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Further Directorate Financial Recovery Measures		
(359)	Directorate Wide	All significant income streams, including parking income, will be forecast alongside finance officers to ensure that robust forecasts are presented as part of the budget monitoring process. There is ongoing identification of additional income and reduced spend to offset pressures on a recurrent basis.
	City Environmental Management	A comprehensive modernisation programme is being undertaken across the City Environment Management service to reduce existing pressures. The existing fleet of vehicles is currently under review; the service is also undertaking a review of processes and contracts to seek efficiencies.
Transport		
(530)	Parking Services	High level forecasts based on previous years' data and one-off requirements during the year suggest a net overachievement position within the service. Parking income is a

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Key Variances		
£'000	Service Area	Variance or Financial Recovery Measure Description
		demand led activity which can be difficult to predict. Minor variations in demand can result in significant financial implications. Forecasts will therefore be monitored on a regular basis with finance officers.
(21)	Other minor variances	
City Environmental Management		
340	City Clean	Employee related costs due to additional communal bin rounds and additional collection drivers and operatives to meet service requirements have resulted in an expected additional cost of £0.240m. Anticipated commercial waste pressure of £0.100m expected whilst a review of service, price structure and customer base as part of a service modernisation programme is undertaken.
470	Fleet & Maintenance	£0.370m variance forecast to meet service requirements including fuel, parts, tyres and staff costs. There is a £0.100m pressure forecast in respect of vehicle maintenance income due to the delayed implementation of the service.
69	Strategy & Projects	Temporary overspend forecast on public conveniences cleaning contract costs and income from charging in public conveniences subject to completion of capital works. Unachievable textiles income target.
City Development & Regeneration		
35	Minor variances	
Culture, Tourism & Sport		
(4)	Minor variances	

Neighbourhood, Communities & Housing

Revenue Budget Summary

Provisional Outturn 2018/19 £'000	Service	2019/20 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	Forecast Variance Month 2 %	2019/20 Savings Proposed £'000	Savings Achieved/ Anticipated £'000	Savings At Risk £'000
0	Housing General Fund	5,329	6,429	1,100	20.6%	143	143	0
(77)	Libraries	4,650	4,650	0	0.0%	231	231	0
(83)	Communities, Equalities & Third Sector	2,952	2,952	0	0.0%	121	121	0
(210)	Safer Communities	2,518	2,518	0	0.0%	458	458	0
(370)	Total Neighbourhood, Communities & Housing	15,449	16,549	1,100	20.6%	953	953	0
0	Further Financial Recovery Measures (see below)	-	(1,100)	(1,100)	-	-	-	-
(370)	Residual Risk After Financial Recovery Measures	15,449	15,449	0	0.0%	953	953	0

Explanation of Key Variances

Key Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Further Directorate Financial Recovery Measures		
(1,100)	Further Financial Recovery Measures projection	Housing General Fund services have a challenging savings target which is only partly met and a forecast overspend in Temporary Accommodation. There are a range of measures being put in place in Temporary Accommodation to deliver a balanced budget. If these measures are unsuccessful, the Flexible Homelessness Support Grant (FHSG) can be used, as a last resort, to mitigate any final in-year overspend.
Housing General Fund		
250	Housing General Fund savings	There are £0.250m of savings required of the Housing General Fund (some from 2017/18) still to be identified. There is further work underway to deliver more savings in-year.
600	Temporary Accommodation	The forecast overspend is the result of higher than budgeted volumes and costs of temporary accommodation due to the continuing local pressures and bedding in the challenging statutory requirements of the Housing Reduction Act. The number of households in temporary accommodation reduced by 208 to 1,495 by the end of 2018/19

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Key Variances £'000	Service Area	Variance or Financial Recovery Measure Description
		but it has not decreased to the expected levels. The service continues to work to reduce the volume of households in temporary accommodation by focusing resources on earlier prevention of homelessness and using the grant funding to transform the service.
250	Seaside Homes	The forecast overspend is substantially the result of lower income collection following the impact of Universal Credit and tenancy or turnover. The service is focusing on improving income collection, which may be more difficult as Universal Credit is rolled out, and improving void turnaround times. The council has agreed in principle with Seaside Homes to make changes to the agreement to offer fixed term tenancies and thereby discharge the Housing duty, enabling households to remain longer term (reducing churn or turnover). However, this will take a little more time to deliver as Seaside's lender needs to provide consent and the change requires a variation to the Overarching Agreement.

Finance & Resources

Revenue Budget Summary

Provisional Outturn 2018/19 £'000	Service	2019/20 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	Forecast Variance Month 2 %	2019/20 Savings Proposed £'000	Savings Achieved/ Anticipated £'000	Savings At Risk £'000
(26)	Finance (Mobo)	(351)	(351)	0	0.0%	30	30	0
(444)	Housing Benefit Subsidy	(901)	(1,226)	(325)	-36.1%	0	0	0
7	HR & Organisational Development (Mobo)	647	647	0	0.0%	0	0	0
642	IT&D (Mobo)	2,506	2,656	150	6.0%	65	0	65
(73)	Revenues & Benefits (Mobo)	5,284	5,443	159	3.0%	192	192	0
(30)	Business Operations (Mobo)	(188)	(188)	0	0.0%	0	0	0
(560)	Contribution to Orbis	12,985	12,985	0	0.0%	735	735	0
(484)	Total Finance & Resources	19,982	19,966	(16)	-0.1%	1,022	957	65

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

Explanation of Key Variances

Key Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Housing Benefit Subsidy		
(325)	HB Subsidy	There is a forecast surplus of £0.125m on the recovery of overpaid Council Tax Benefit based on the final outturn in 2018/19. There is insufficient data to make a detailed forecast on the main subsidy budget but at this stage a surplus of £0.200m is forecast. This is a prudent estimate compared to the 2018/19 actual surplus of £0.329m.
IT&D (Mobo)		
150	IT&D	At Month 2, IT&D are expecting a net pressure of £1.300m due to budget pressures in some areas, particularly ICT contracts and savings targets. Although there has been some individual contract savings, the pressure in the contracts budget has increased due to an increase in Microsoft licencing costs. The service is working to identify funding alternatives

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Key Variances £'000	Service Area	Variance or Financial Recovery Measure Description
		<p>to minimise these pressures including appropriate use of ICT Reserve and capitalisation of legitimate costs. To manage this in 2019/20 there has been a re-examination of funding within the Modernisation Fund including the substantial allocation agreed in February 2019 at CMDDB. These allocations include two years contracts costs for Mendix and Dell Boomi, and also resources brought forward to support the Digital Organisation programme (DOP). Overall this will offset the overspend by £1.150m, bringing the pressure down to £0.150m.</p>
Revenues & Benefits (Mobo)		
159	Revenues and Benefits	Forecast underachievement in court costs income of £0.127m and bank charges forecast to overspend by £0.039m.

Strategy, Governance & Law

Revenue Budget Summary

Provisional Outturn 2018/19 £'000	Service	2019/20 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	Forecast Variance Month 2 %	2019/20 Savings Proposed £'000	Savings Achieved/ Anticipated £'000	Savings At Risk £'000
(37)	Corporate Policy	674	712	38	5.6%	24	24	0
(52)	Legal Services	1,331	1,331	0	0.0%	93	93	0
(58)	Democratic & Civic Office Services	1,680	1,680	0	0.0%	78	78	0
96	Life Events	103	441	338	328.2%	316	155	161
(10)	Performance, Improvement & Programmes	628	628	0	0.0%	46	46	0
(6)	Communications	576	576	0	0.0%	51	51	0
(67)	Total Strategy, Governance & Law	4,992	5,368	376	7.5%	608	447	161
0	Further Financial Recovery Measures (see below)	-		0	-	-	-	-
(67)	Residual Risk After Financial Recovery Measures	4,992	5,368	376	7.5%	608	447	161

Explanation of Key Variances

Key Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Corporate Policy		
38	Policy, Partnerships & Scrutiny	The service has a £0.060m funding shortfall this year due to funding from the organisation Better which will not now occur. Underspends elsewhere within the service reduce the overall pressure down to £0.038m.
Life Events		
338	Life Events	There is a forecast pressure at Month 2 of £0.338m. The Registrars Service has a £0.200m savings target to deliver against statutory fees for certificates but is forecasting to be short of this income by £0.146m due to a higher than expected drop in demand as a result of the cost increase from £4 to £11. In light of this pressure from the saving, it is expected that the shortfall will be partly offset by corporate

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Key Variances £'000	Service Area	Variance or Financial Recovery Measure Description
		<p>funding of £0.050m and this is reflected in the forecast. The service, liaising with Finance, will be re-examining this forecast regularly.</p> <p>Elsewhere in Registrars, the termination of services, in particular of nationality checking services, has led to a further pressure of £0.070m.</p> <p>Bereavement Services have identified likely commitments for cemetery works, covering urgent repairs and maintenance for roadways and trees costing an estimated £0.100m. The service is also declaring an expected overspend of £0.053m, consisting of an income pressure of £0.031m (especially in the Mortuary), and other costs of £0.022m.</p> <p>In Local Land Charges, an increase in (cheaper) Private Searches has led to an expected income shortfall of £0.019m.</p>

Corporate Budgets

Revenue Budget Summary

Provisional Outturn 2018/19 £'000	Service	2019/20 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	Forecast Variance Month 2 %	2019/20 Savings Proposed £'000	Savings Achieved/ Anticipated £'000	Savings At Risk £'000
0	Bulk Insurance Premia	3,069	3,069	0	0.0%	0	0	0
(344)	Capital Financing Costs	5,659	5,659	0	0.0%	0	0	0
(1)	Levies & Precepts	207	207	0	0.0%	0	0	0
(157)	Unallocated Contingency & Risk Provisions	532	532	0	0.0%	0	0	0
(253)	Unringfenced Grants	(25,320)	(25,362)	(42)	-0.2%	0	0	0
997	Other Corporate Items	5,073	5,107	34	0.7%	56	22	34
242	Total Corporately-held Budgets	(10,780)	(10,788)	(8)	-0.1%	56	22	34

Explanation of Key Variances

Key Variances £'000	Service Area	Variance or Financial Recovery Measure Description
Unringfenced Grants		
(42)	Releasing grant pressure funding	Releasing residual grant pressure funding for specific grants as only one grant remains unannounced (Department for Health - Local Reform and Community Voices Grant)
Other Corporate Items		
34	Pension Costs	Costs for 2019/20 not known at time of setting budget and are higher than anticipated.

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Housing Revenue Account (HRA)

Revenue Budget Summary

Provisional Outturn 2018/19 £'000	Service	2019/20 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	Forecast Variance Month 2 %	2019/20 Savings Proposed £'000	Savings Achieved/ Anticipated £'000	Savings At Risk £'000
(253)	Capital Financing	31,335	31,015	(320)	-1.0%	0	0	0
(209)	Housing Management & Support	4,596	4,596	0	0.0%	80	80	0
(99)	Head of City Development & Regeneration	316	316	0	0.0%	0	0	0
(299)	Income, Involvement & Improvement	(46,303)	(46,303)	0	0.0%	50	50	0
(183)	Property & Investment	7,894	7,894	0	0.0%	100	100	0
12	Tenancy Services	2,162	2,162	0	0.0%	50	50	0
(1,031)	Total Housing Revenue Account	0	(320)	(320)	0.0%	280	280	0

Explanation of Key Variances

Key Variances £'000	Service Area	Variance Description
Capital Financing		
(320)	Financing costs	Significant reprofiling of HRA capital expenditure from 2018/19 into 2019/20 impacts on the timing of when borrowing is required to be undertaken to fund the expenditure. This has resulted in lower interest charges being incurred during 2019/20 compared to the original budget forecast.

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Dedicated Schools Grant (DSG)

Revenue Budget Summary

Provisional Outturn 2018/19 £'000	Service	2019/20 Budget Month 2 £'000	Forecast Outturn Month 2 £'000	Forecast Variance Month 2 £'000	Forecast Variance Month 2 %
0	Individual Schools Budget (ISB)	126,196	126,196	0	0.0%
(287)	Early Years Block (including delegated to Schools) <i>(This includes Private Voluntary & Independent (PVI) Early Years 3 & 4 year old funding for the 15 hours free entitlement to early years education)</i>	14,605	14,605	0	0.0%
(596)	High Needs Block (including delegated to Special Schools)	19,921	19,991	70	0.4%
79	Exceptions and Growth Fund	2,886	2,918	32	1.1%
0	Grant Income	(162,804)	(162,804)	0	0.0%
(804)	Total Dedicated Schools Grant (DSG)	804	906	102	12.7%

Explanation of Key Variances

Key Variances £'000	Service Area	Variance Description
High Needs Block (excluding delegated to Schools)		
100	Inclusion Support Service	Impact of school traded service element for the Brighton & Hove Inclusion support Service (BHISS) £0.065m and pressure on the Literacy Support Service £0.035m.
(30)	Other external high needs provision	Small underspend on FE college and post-19 specialist provision.
Exceptions and Growth Fund		
30	Historic Pension costs	Pressure on Historic pension liabilities.
2	Other	Minor variances.