

**OVERALL GENERAL REVENUE FUND FORECAST OUTTURN POSITION FOR  
2020/21**

<b>Portfolio</b>	<b>Budget Sept 2020 £M</b>	<b>BAU* Annual Forecast Sept 2020 £M</b>	<b>BAU* Forecast Variance Sept 2020 £M</b>	<b>BAU* Forecast Variance July 2020 £M</b>	<b>BAU* Variance Movement from July 2020 £M</b>
Children & Learning	48.99	55.36	4.37 A	4.16 A	0.21 A
Culture & Homes	8.90	9.03	0.13 A	0.10 A	0.03 A
Customer & Organisation	27.74	28.14	0.41 A	0.51 A	0.10 F
Finance & Income Generation	(3.39)	(2.07)	1.32 A	0.06 F	1.38 A
Green City & Place	23.16	24.46	1.30 A	1.20 A	0.10 A
Health & Adults	63.81	61.17	2.64 F	0.84 F	1.80 F
Stronger Communities	2.84	2.78	0.07 F	0.18 A	0.25 F
<b>Total Portfolios</b>	<b>172.05</b>	<b>176.87</b>	<b>4.83 A</b>	<b>5.25 A</b>	<b>0.42 F</b>
Levies & Contributions	0.09	0.09	0.00	0.00	0.00
Capital Asset Management	9.92	9.92	0.00	0.00	0.00
Other Expenditure & Income	8.77	8.77	0.00	0.00	0.00
<b>Net Revenue Expenditure</b>	<b>190.82</b>	<b>195.65</b>	<b>4.83 A</b>	<b>5.25 A</b>	<b>0.42 F</b>
Draw from Balances	0.00	0.00	0.00	0.00	0.00
Council Tax	(102.28)	(102.28)	0.00	0.00	0.00
Business Rates	(54.57)	(54.57)	0.00	0.00	0.00
Non-Specific Government Grants	(33.97)	(33.97)	0.00	0.00	0.00
<b>Total Financing</b>	<b>(190.82)</b>	<b>(190.82)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Overspend / (Underspend)</b>	<b>0.00</b>	<b>4.83</b>	<b>4.83 A</b>	<b>5.25 A</b>	<b>0.42 F</b>
Use of Corporate Funds	0.00	(7.94)	7.94 F	3.78 F	4.16 F
<b>(Surplus) / Deficit for the year</b>	<b>0.00</b>	<b>(3.12)</b>	<b>3.12 F</b>	<b>1.46 A</b>	<b>4.58 F</b>

NB Numbers are rounded

\*Business as usual

## EXPLANATIONS BY PORTFOLIO

### 1. CHILDREN & LEARNING PORTFOLIO

#### KEY REVENUE ISSUES – SEPTEMBER 2020

The Portfolio is currently forecast to **overspend** by **£4.37M** at year-end on business as usual (BAU) activities, which represents a percentage overspend against budget of **9%**. The Portfolio forecast variance has moved adversely by **£0.21M** from the position reported at July 2020.

In addition, **£4.08M** of pressures arising from the COVID-19 pandemic are forecast for the year.

	<b>Forecast Variance Sept 20 £M</b>	<b>Forecast Variance July 20 £M</b>	<b>Movement from July 20 £M</b>	<b>Sept 20 % of budget</b>
<b>Portfolio Outturn</b> business as usual	<b>4.37 A</b>	<b>4.16 A</b>	<b>0.21 A</b>	<b>9.0</b>
COVID-19 Pandemic	4.08 A	3.97 A	0.11 A	

A summary of the Portfolio business as usual forecast variance and movement since July 2020 is shown in the table below:

<b>Service Area</b>	<b>BAU Forecast Variance Sept 20 £M</b>	<b>BAU Forecast Variance July 20 £M</b>	<b>BAU Movement from July 20 £M</b>
Divisional Management & Legal	0.17 A	0.17 A	0.00
Looked After Children	3.18 A	3.18 A	0.00
Multi Agency Safeguarding Hub & Children in Need	0.82 A	0.68 A	0.14 A
Quality Assurance Business Unit	0.08 A	0.08 A	0.00
Specialist Core Services	0.13 A	0.03 A	0.10 A
Other	0.01 F	0.02 A	0.03 F
<b>Total</b>	<b>4.37 A</b>	<b>4.16 A</b>	<b>0.21 A</b>

**The SIGNIFICANT business as usual movements between July and September 2020 for the Portfolio are:**

Service Area	Movement in BAU Forecast Variance Between July and Sept 2020 £M	Explanation
Multi Agency Safeguarding Hub & Children in Need	0.14 A	The adverse variance movement of £0.14M relates to the increased estimated additional agency staff requirement due to pressures within this service as well as not achieving vacancy management targets. The numbers of agency staff are constantly under review with a view to ending these agency contracts where possible.

A summary of the Portfolio COVID-19 pressures and movement since July 2020 is shown in the table below:

Service Area	COVID-19 Pressures Sept 20 £M	COVID-19 Pressures July 20 £M	COVID-19 Pressures Movement from July 20 £M
Divisional Management & Legal	0.06 A	0.06 A	0.00
Education - Early Years & Asset Mgt	1.25 A	1.19 A	0.06 A
Education - High Needs & Schools	0.22 A	0.22 A	0.00
Looked After Children & Provision	1.96 A	1.96 A	0.00
Multi Agency Safeguarding Hub & Children in Need	0.46 A	0.46 A	0.00
Targeted and Restorative Services	0.06 A	0.00	0.06 A
Other	0.07 A	0.08 A	0.01 F
<b>Total</b>	<b>4.08 A</b>	<b>3.97 A</b>	<b>0.11 A</b>

**The are no SIGNIFICANT COVID-19 pressures movements between July and September 2020 for the Portfolio.**

## 2. CULTURE & HOMES PORTFOLIO

### KEY REVENUE ISSUES – SEPTEMBER 2020

The Portfolio is currently forecast to **overspend** by **£0.13M** at year-end on business as usual activities, which represents a percentage overspend against budget of **0.01%**. The Portfolio forecast variance has moved adversely by **£0.03M** from the position reported at July 2020.

In addition, **£2.25M** of pressures arising from the COVID-19 pandemic are forecast for the year.

	<b>Forecast Variance Sept 20 £M</b>	<b>Forecast Variance July 20 £M</b>	<b>Movement from July 20 £M</b>	<b>Sept 20 % of budget</b>
<b>Portfolio Outturn</b> business as usual	<b>0.13 A</b>	<b>0.10 A</b>	<b>0.03 A</b>	<b>0.01</b>
COVID-19 Pandemic	2.25 A	2.01 A	0.14 A	

A summary of the Portfolio business as usual forecast variance and movement since July 2020 is shown in the table below:

<b>Service Area</b>	<b>BAU Forecast Variance Sept 20 £M</b>	<b>BAU Forecast Variance July 20 £M</b>	<b>BAU Movement from July 20 £M</b>
City of Culture	0.05 F	0.00	0.05 F
Cultural Services	0.08 A	0.00	0.08 A
Leisure Client	0.10 A	0.10 A	0.00
<b>Total</b>	<b>0.13 A</b>	<b>0.10 A</b>	<b>0.03 A</b>

**The are no SIGNIFICANT business as usual movements between July and September 2020 for the Portfolio.**

A summary of the Portfolio COVID-19 pressures and movement since July 2020 is shown in the table below:

Service Area	COVID-19 Pressures Sept 20 £M	COVID-19 Pressures July 20 £M	COVID-19 Pressures Movement from July 20 £M
Cultural Services	1.19 A	0.95 A	0.24 A
Housing Need	0.52 A	0.52 A	0.00
Leisure Client	0.34 A	0.34 A	0.00
Private Sector Housing	0.20 A	0.20 A	0.00
<b>Total</b>	<b>2.25 A</b>	<b>2.01 A</b>	<b>0.24 A</b>

The **SIGNIFICANT COVID-19 pressures movements between July and September 2020 for the Portfolio are:**

Service Area	Movement in COVID-19 Pressures Between July and Sept 2020 £M	Explanation
Cultural services	0.24 A	Income projections from venues has been revised based on a continuation of current social distancing measures until the end of the financial year which reduces capacity and impacts on income levels.

### **3. CUSTOMER & ORGANISATION PORTFOLIO**

#### **KEY REVENUE ISSUES – SEPTEMBER 2020**

The Portfolio is currently forecast to **overspend** by **£0.41M** at year-end on business as usual activities, which represents a percentage overspend against budget of **1.43%**. The Portfolio forecast variance has moved favourably by **£0.10M** from the position reported at July 2020.

In addition, **£0.35M** of pressures arising from the COVID-19 pandemic are forecast for the year.

	<b>Forecast Variance Sept 20 £M</b>	<b>Forecast Variance July 20 £M</b>	<b>Movement from July 20 £M</b>	<b>Sept 20 % of budget</b>
<b>Portfolio Outturn</b> business as usual	<b>0.41 A</b>	<b>0.51 A</b>	<b>0.10 F</b>	<b>1.43</b>
COVID-19 Pandemic	0.35 A	0.33 A	0.02 A	

A summary of the Portfolio business as usual forecast variance and movement since July 2020 is shown in the table below:

<b>Service Area</b>	<b>BAU Forecast Variance Sept 20 £M</b>	<b>BAU Forecast Variance July 20 £M</b>	<b>BAU Movement from July 20 £M</b>
Customer Services	0.17 F	0.13 F	0.04 F
IT Services	0.75 A	0.90 A	0.15 F
Projects, Policy & Performance	0.17 F	0.29 F	0.12 A
Other	0.00	0.03 A	0.03 F
<b>Total</b>	<b>0.41 A</b>	<b>0.51 A</b>	<b>0.10 F</b>

The **SIGNIFICANT** business as usual movements between July and September 2020 for the Portfolio are:

<b>Service Area</b>	<b>Movement in BAU Forecast Variance Between July and Sept 2020 £M</b>	<b>Explanation</b>
IT Services	£0.15 F	A previously reported adverse position for a savings target on Major IT projects of £0.90M has now reduced by £0.15M, following identified savings. Further plans are being drawn up to identify further savings for this financial year.

A summary of the Portfolio COVID-19 pressures and movement since July 2020 is shown in the table below:

Service Area	COVID-19 Pressures Sept 20 £M	COVID-19 Pressures July 20 £M	COVID-19 Pressures Movement from July 20 £M
IT Services	0.12 A	0.12 A	0.00
Land Charges	0.10 A	0.10 A	0.00
HR Services	0.07 A	0.07 A	0.00
Other	0.06 A	0.04 A	0.02 A
<b>Total</b>	<b>0.35 A</b>	<b>0.33 A</b>	<b>0.02 A</b>

The are no **SIGNIFICANT COVID-19 pressures movements** between July and September 2020 for the Portfolio.

#### **4. FINANCE & INCOME GENERATION PORTFOLIO**

##### **KEY REVENUE ISSUES – SEPTEMBER 2020**

The Portfolio is currently forecast to **overspend** by **£1.32M** at year-end on business as usual activities, which represents a percentage underspend against budget of **0.0%**. The Portfolio forecast variance has moved adversely by **£1.38M** from the position reported at July 2020.

In addition, **£4.85M** of pressures arising from the COVID-19 pandemic are forecast for the year.

	Forecast Variance Sept 20 £M	Forecast Variance July 20 £M	Movement from July 20 £M	Sept 20 % of budget
<b>Portfolio Outturn</b> business as usual	<b>1.32 A</b>	<b>0.06 F</b>	<b>1.38 A</b>	<b>0.00</b>
COVID-19 Pandemic	4.85 A	4.82 A	0.03 A	

A summary of the Portfolio business as usual forecast variance and movement since July 2020 is shown in the table below:

<b>Service Area</b>	<b>BAU Forecast Variance Sept 20 £M</b>	<b>BAU Forecast Variance July 20 £M</b>	<b>BAU Movement from July 20 £M</b>
Accounts Payable	0.13 F	0.15 F	0.02 A
Corporate Planning	0.21 A	0.19 A	0.02 A
Local Taxation & Benefits Service	0.12 F	0.00	0.12 F
Property Portfolio Management	1.50 A	0.00	1.50 A
Accounts Receivable	0.08 F	0.05 F	0.03 F
Other	0.06 F	0.06 F	0.00
<b>Total</b>	<b>1.32 A</b>	<b>0.06 F</b>	<b>1.38 A</b>

The **SIGNIFICANT** business as usual movements between July and September 2020 for the Portfolio are:

<b>Service Area</b>	<b>Movement in BAU Forecast Variance Between July and Sept 2020 £M</b>	<b>Explanation</b>
Property Portfolio Management	£1.50 A	Additional costs and loss of income associated with the Council occupying One Guildhall Square rather than renting the space out.

A summary of the Portfolio COVID-19 pressures and movement since July 2020 is shown in the table below:

<b>Service Area</b>	<b>COVID-19 Pressures Sept 20 £M</b>	<b>COVID-19 Pressures July 20 £M</b>	<b>COVID-19 Pressures Movement from July 20 £M</b>
Commercialisation	0.30 A	0.30 A	0.00
Corporate Planning	2.75 A	2.81 A	0.06 F
Local Taxation & Benefits Service	0.51 A	0.39 A	0.12 A



Property Portfolio Management	1.29 A	1.29 A	0.00
Other	0.01 A	0.04 A	0.03 F
<b>Total</b>	<b>4.85 A</b>	<b>4.82 A</b>	<b>0.03 A</b>

**The SIGNIFICANT COVID-19 pressures movements between July and September 2020 for the Portfolio are:**

Service Area	Movement in COVID-19 Pressures Between July and Sept 2020 £M	Explanation
Local Taxation & Benefits Service	£0.12 A	The movement is due to £0.06M reclassification of costs from elsewhere within the portfolio and an expected increase of £0.06M in the costs of overtime and weekend working.

## **5. GREEN CITY & PLACE PORTFOLIO**

### **KEY REVENUE ISSUES – SEPTEMBER 2020**

The Portfolio is currently forecast to **overspend** by **£1.30M** at year-end on business as usual activities, which represents a percentage overspend against budget of **5.65%**. The Portfolio forecast variance has moved adversely by **£0.10M** from the position reported at July 2020.

In addition, **£6.04M** of pressures arising from the COVID-19 pandemic are forecast for the year.

	<b>Forecast Variance Sept 20 £M</b>	<b>Forecast Variance July 20 £M</b>	<b>Movement from July 20 £M</b>	<b>Sept 20 % of budget</b>
<b>Portfolio Outturn</b> business as usual	<b>1.30 A</b>	<b>1.20 A</b>	<b>0.10 A</b>	<b>5.65</b>
COVID-19 Pandemic	6.04 A	5.09 A	0.95 A	

A summary of the Portfolio business as usual forecast variance and movement since July 2020 is shown in the table below:

<b>Service Area</b>	<b>BAU Forecast Variance Sept 20 £M</b>	<b>BAU Forecast Variance July 20 £M</b>	<b>BAU Movement from July 20 £M</b>
City Services – Waste Operations	0.34 A	0.49 A	0.15 F
City Services – District Operating Areas	0.43 A	0.43 A	0.00
City Services – Commercial Services	0.20 A	0.19 A	0.01 A
Planning	0.11 A	0.00	0.11 A
Transportation	0.07 A	0.00	0.07 A
Green City & Place Trading	0.10 A	0.03 A	0.07 A
Others	0.05 A	0.06 A	0.01 F
<b>Total</b>	<b>1.30 A</b>	<b>1.20 A</b>	<b>0.10 A</b>

**There are no SIGNIFICANT business as usual movements between July and September 2020 for the Portfolio.**

A summary of the Portfolio COVID-19 pressures and movement since July 2020 is shown in the table below:

<b>Service Area</b>	<b>COVID-19 Pressures Sept 20 £M</b>	<b>COVID-19 Pressures July 20 £M</b>	<b>COVID-19 Pressures Movement from July 20 £M</b>
Parking & Itchen Bridge	4.35 A	3.93 A	0.42 A
City Services – Waste Operations	0.82 A	0.30 A	0.52 A
City Services – District Operating Areas	0.33 A	0.33 A	0.00
City Services – Commercial Services	0.17 A	0.17 A	0.00
Transportation	0.26 A	0.26 A	0.00
Others	0.11 A	0.11 A	0.00
<b>Total</b>	<b>6.04 A</b>	<b>5.09 A</b>	<b>0.95 A</b>

**The SIGNIFICANT COVID-19 pressures movements between July and September 2020 for the Portfolio are:**

Service Area	Movement in COVID-19 Pressures Between July and Sept 2020 £M	Explanation
Parking & Itchen Bridge	0.42 A	The adverse movement reflects the trend of continued working from home, with traffic reduction being within the peak periods and reduced commuter parking impacting on income levels.
City Services - Waste Operations	0.52 A	The adverse movement reflects an extension of pressure identified on trade waste income. Initial assumptions were that a recovery in income would be seen over the course of 6 months, however income has 'plateaued' at about 80% of normal levels.

**6. HEALTH & ADULTS PORTFOLIO**

**KEY REVENUE ISSUES – SEPTEMBER 2020**

The Portfolio is currently forecast to **underspend** by **£2.64M** at year-end on business as usual activities, which represents a percentage underspend against budget of **4.14%**. The Portfolio business as usual forecast variance has moved favourably by **£1.80M** from the position reported at July 2020.

In addition, **£26.68M** of pressures arising from the COVID-19 pandemic are forecast for the year.

	Forecast Variance Sept 20 £M	Forecast Variance July 20 £M	Movement from July 20 £M	Sept 20 % of budget
<b>Portfolio Outturn</b> business as usual	<b>2.64 F</b>	<b>0.84 F</b>	<b>1.80 F</b>	<b>4.14</b>
COVID-19 Pandemic	26.68 A	27.64 A	0.96 F	

A summary of the Portfolio business as usual forecast variance and movement since July 2020 is shown in the table below:

<b>Service Area</b>	<b>BAU Forecast Variance Sept 20 £M</b>	<b>BAU Forecast Variance July 20 £M</b>	<b>BAU Movement from July 20 £M</b>
Long Term	2.27 F	0.46 F	1.81 F
ICU Provider Relationships	0.09 F	0.00	0.09 F
Public Health	0.29 F	0.35 F	0.06 A
Other	0.01 A	0.03 F	0.04 A
<b>Total</b>	<b>2.64 F</b>	<b>0.84 F</b>	<b>1.80 F</b>

The **SIGNIFICANT** business as usual movements between July and September 2020 for the Portfolio are:

<b>Service Area</b>	<b>Movement in BAU Forecast Variance Between July and Sept 2020 £M</b>	<b>Explanation</b>
Long Term	1.81 F	Since July there has been a £2.36M favourable credit entry to offset savings non achievement that is reported in the COVID position. This is offset by an adverse variance movement of £0.55M, due to increases in Nursing, Residential and Learning Disabilities package costs. The NHS has continued to pick up the majority of hospital discharge costs since April 2020, due to COVID-19 protocols. These packages are in the process of being transferred to the City Council which may affect the position depending on the date of transfer.

A summary of the Portfolio COVID-19 pressures and movement since July 2020 is shown in the table below:

Service Area	COVID-19 Pressures Sept 20 £M	COVID-19 Pressures July 20 £M	COVID-19 Pressures Movement from July 20 £M
Long Term	23.33 A	24.26 A	0.93 F
Provider Services	0.15 A	0.42 A	0.27 F
ICU Provider Relationships	0.55 A	0.72 A	0.17 F
Reablement & Hospital Discharge	0.85 A	0.98 A	0.13 F
Public Health	0.29 A	0.35 A	0.06 F
Safeguarding Adult Mental Health and Out of Hours	1.48 A	0.88 A	0.60 A
Other	0.03 A	0.03 A	0.00
<b>Total</b>	<b>26.68 A</b>	<b>27.64 A</b>	<b>0.96 F</b>

**The SIGNIFICANT COVID-19 pressures movements between July and September 2020 for the Portfolio are:**

Service Area	Movement in COVID-19 Pressures Between July and Sept 2020 £M	Explanation
Long Term	0.93 F	Favourable movement mainly due to the forecast payments to providers, to cover COVID-19 costs during the crisis period, being revised down (£0.80M) due to a further analysis of the payments expected to the end of the financial year. There is also an ongoing review of the forecast numbers of clients being discharged from hospital which has led to a reduced forecast in this area.
Provider Services	0.27 F	Favourable movement due to a revision of expected staffing requirements over the COVID-19 crisis period.
Safeguarding Adult Mental Health and Out of Hours	0.60 A	The £0.60M adverse variance since Period 4 is due to the ongoing review of the response to the crisis including additional contract uplift to providers, additional staffing cost and increased pressure upon the Adult Social Care system which is still subject to change.

## **7. STRONGER COMMUNITIES PORTFOLIO**

### **KEY REVENUE ISSUES – SEPTEMBER 2020**

The Portfolio is currently forecast to **underspend** by **£0.05M** at year-end on business as usual activities, which represents a percentage overspend against budget of **1.7%**. The Portfolio forecast variance has moved favourably by **£0.23M** from the position reported at July 2020.

In addition, **£1.10M** of pressures arising from the COVID-19 pandemic are forecast for the year.

	<b>Forecast Variance Sept 20 £M</b>	<b>Forecast Variance July 20 £M</b>	<b>Movement from July 20 £M</b>	<b>Sept 20 % of budget</b>
<b>Portfolio Outturn</b> business as usual	<b>0.05 F</b>	<b>0.18 A</b>	<b>0.23 F</b>	<b>1.7%</b>
COVID-19 Pandemic	1.10 A	1.10 A	0.00 A	

A summary of the Portfolio business as usual forecast variance and movement since July 2020 is shown in the table below:

<b>Service Area</b>	<b>BAU Forecast Variance Sept 20 £M</b>	<b>BAU Forecast Variance July 20 £M</b>	<b>BAU Movement from July 20 £M</b>
Bereavement Services	0.10 A	0.10 A	0.00
Environmental Health	0.17 F	0.00	0.17 F
Registration Services	0.07 A	0.07 A	0.00
Other	0.05 F	0.01 A	0.06 F
<b>Total</b>	<b>0.05 F</b>	<b>0.18 A</b>	<b>0.23 F</b>

**The SIGNIFICANT business as usual movements between July and September 2020 for the Portfolio are:**

<b>Service Area</b>	<b>Movement in BAU Forecast Variance Between July and Sept 2020 £M</b>	<b>Explanation</b>
Environmental Health	0.17 F	The favourable movement in environmental health relates to ongoing vacancy savings across Environmental Health and Scientific Services.

A summary of the Portfolio COVID-19 pressures and movement since July 2020 is shown in the table below:

<b>Service Area</b>	<b>COVID-19 Pressures Sept 20 £M</b>	<b>COVID-19 Pressures July 20 £M</b>	<b>COVID-19 Pressures Movement from July 20 £M</b>
Bereavement Services	0.46 A	0.46 A	0.00
Port Health & Trading Standards	0.15 A	0.15 A	0.00
Registration Services	0.45 A	0.45 A	0.00
Stronger Communities	0.04 A	0.04 A	0.00
<b>Total</b>	<b>1.10 A</b>	<b>1.10 A</b>	<b>0.00</b>

**The are no SIGNIFICANT COVID-19 pressures movements between July and September 2020 for the Portfolio.**