

Oxfordshire County Council
Schools Forum
2018
Local Authority Level Benchmarking 2018-19

For Information and Comment outside of meeting

1. Objective

1.1 To advise the Schools Forum members of the benchmarking information available. The paper concentrates on Dedicated Schools Grant related benchmarking data contented within Section 251 Budget Statement for 2018-19 and builds on comparative data previously issued.

2. Recommendations

Schools Forum members

2.1 Are asked to note this report.

2.2 Consider what further benchmarking information may be of use and feedback requests to officers by e-mail

2.3 Request similar information is provided from the Section 251 Budget Statement for 2019-20 and future years when available.

3. Benchmarking 2018-19

3.1 When considering the Schools Budget (and other presented financial data) Schools Forums members are expected, as part of good practice, to consider benchmarking data relating to its local authority (LA). This is to aid Schools Forum to

3.1.1 Seek improvement

3.1.2 Learn from others – best practice

3.1.3 Challenge or avoid complacency

3.1.4 Make efficiencies

3.1.5 Justify acceptance of differences between performance

3.2 All local authorities are required to publish before the start of each financial year (deadline 31 March each year, prior to the start of the financial year 1 April to 31 March) a statement showing their planned expenditure on education and children's social care functions. The statement is in the prescribed format required by the Department for Education (DfE) and shows all local authorities planned spend on schools and other children's services funded from both Dedicated Schools Grant (DSG) and the local authority's own resources (children and young people service budget). The statement known as the Section 251 Budget Statement is a requirement of Section 251 of the Apprenticeships, Skills, Children and Learning Act 2009 and this format enables the

publication of comparative local authority information for both local authorities and Schools Forums to consider.

3.3 The DfE published in October 2018 LA benchmarking data on their website based on the 2018-19 Section 251 Budget Statement. Access to the DfE tables is available via the link

<https://www.gov.uk/guidance/section-251-2018-to-2019>

3.4 Annex 1 and 2 show comparative figures for Oxfordshire's statistical neighbours and with the upper tier (most shire counties) respectively for each line analysing the deployment of the DSG, Section 251 lines 1.0.1 to 1.8.1 inclusive. All other allocations are funded through local authority monies (and is not covered in this paper). Schools Forum's principle role is to focus on the way the DSG is used and this is the area this paper concentrates on. However, the other budget lines will be of interest to Forum as the spend supports schools and more generally the children's services within Oxfordshire and across the country.

3.5 The Section 251 Statement reflects the national changes to local authorities' funding models implemented since April 2013. Although these changes have been designed to bring a greater level of standardisation to process of delegating funding to schools it has made it extremely difficult to make comparison with any prior years LA benchmarking data (for example prior years included specific allocations for targeted Standards Fund allocations, many of which were subsumed within the DSG from 1 April 2013). Other current grants such as Pupil Premium, universal Infant Free School Meals (UIFSM) and PE and Sports are not included in this data set.

3.6 Although the DfE continues to try to make the data as clear as possible (issuing a 70-page Section 251 financial data collection 2018 to 2019 guidance document), including questioning local authorities (LAs) on their returns, the interpretation of the regulations and completion of the returns remains up to individual local authorities (LAs). There will therefore be some discrepancies between LAs that cannot be explained as a consequence. Forum may recall that these types of discrepancy were highlighted during the review undertaken by the DfE (April 2015) to reduce the level of Education Support Grant allocated to local authorities (and to some extent academies)¹.

3.7 All data has been taken from documentation in the public domain (see web link above) and converted into (comparable) amounts per pupil. Sample tables (see section 5) are taken from the Section 251 Budget Statement 2018-19 (comparison figures for the previous years, where available) are also included). Figures are gross funding per pupil (grant funding and other income streams are ignored) as certain income streams can distort spending patterns.

3.8 The pupil numbers used in the tables are not necessarily the same as used in the Oxfordshire funding formula nor are the same pupil numbers used as divisors for all lines of the Section 251 to produce a per pupil amount. The pupil number applied is that

¹ DfE document: The Education Services Grant - Statement of final arrangements for 2015 to 2016 (July 2014) Reference: DFE-00517-2014

to which the expenditure would relate. The pupil numbers used are summarised and shown in annex 3.

3.9 However, all comparative data should be treated with some caution as differing accounting treatments may lead to like costs being allocated against different budget lines. A likely example for Oxfordshire is the line 1.2.6 Hospital Education Services (column 20) where this expenditure could be dealt with through the High Needs allocation lines while some other local authorities, like Oxfordshire may have included an allocation against this line.

3.10 Comparison has been primarily made with Oxfordshire’s statistical neighbours, who are as follows:

Local Authority	DSG Schools Block Unit of Funding £	Ranking	DSG Schools Block Unit of Funding £	Ranking	DSG Schools Block Unit of Funding £	Ranking
	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19
Oxfordshire	4,319.32	124 (f40)	4,303.36	122 (f40)	4,355.19	117 (f40)
Cambridgeshire	4,257.07	137 (f40)	4,311.24	119 (f40)	4,300.76	132 (f40)
Bath & NE Somerset	4,358.11	116	4,164.39	147	4,257.46	140
West Berkshire	4,368.03	115	4,348.43	112	4,366.52	112
Hertfordshire	4,397.18	109	4,415.94	101	4,493.87	88
Wiltshire	4,302.45	129 (f40)	4,235.37	139 (f40)	4,272.80	138 (f40)
Hampshire	4,269.41	136 (f40)	4,264.98	132 (f40)	4,282.85	134 (f40)
Gloucestershire	4,367.45	118 (f40)	4,343.85	114 (f40)	4,397.14	106 (f40)
Bracknell Forest	4,283.66	134	4,167.13	145	4,216.56	147
Buckinghamshire	4,303.10	128 (f40)	4,232.84	140 (f40)	4,233.46	145 (f40)
Surrey	4,301.54	130				
West Sussex			4,202.42	142 (f40)	4,233.92	144 (f40)

For 2018-19 the DfE introduced a new methodology for calculating each authority’s DSG Schools block. Using the collective calculations issued in August 2017 of each schools’ allocation based on the stepped implementation of the national formula funding total DSG Schools block was reworked into three funding amounts. These amounts – primary unit of funding (PUF), secondary unit of funding (SUF) and a lump sum based on actual allocations for growth, premises, and mobility factors (the difficult bits of the national funding formula that the DfE have yet to resolve into a practical formula). The PUF and SUF rates are multiplied by the number of applicable pupils and lump sum added in. This is shown in the table below TOTAL equals (AxC) + (BxD) + E.

Local Authority	2018-19 schools block primary unit of funding (PUF) £	2018-19 schools block secondary unit of funding (SUF) £	2018-19 schools block primary pupils	2018-19 schools block secondary pupils	2018-19 funding through the growth, premises and mobility factors £m	2018-19 total schools block £m
	A	B	C	D	E	TOTAL

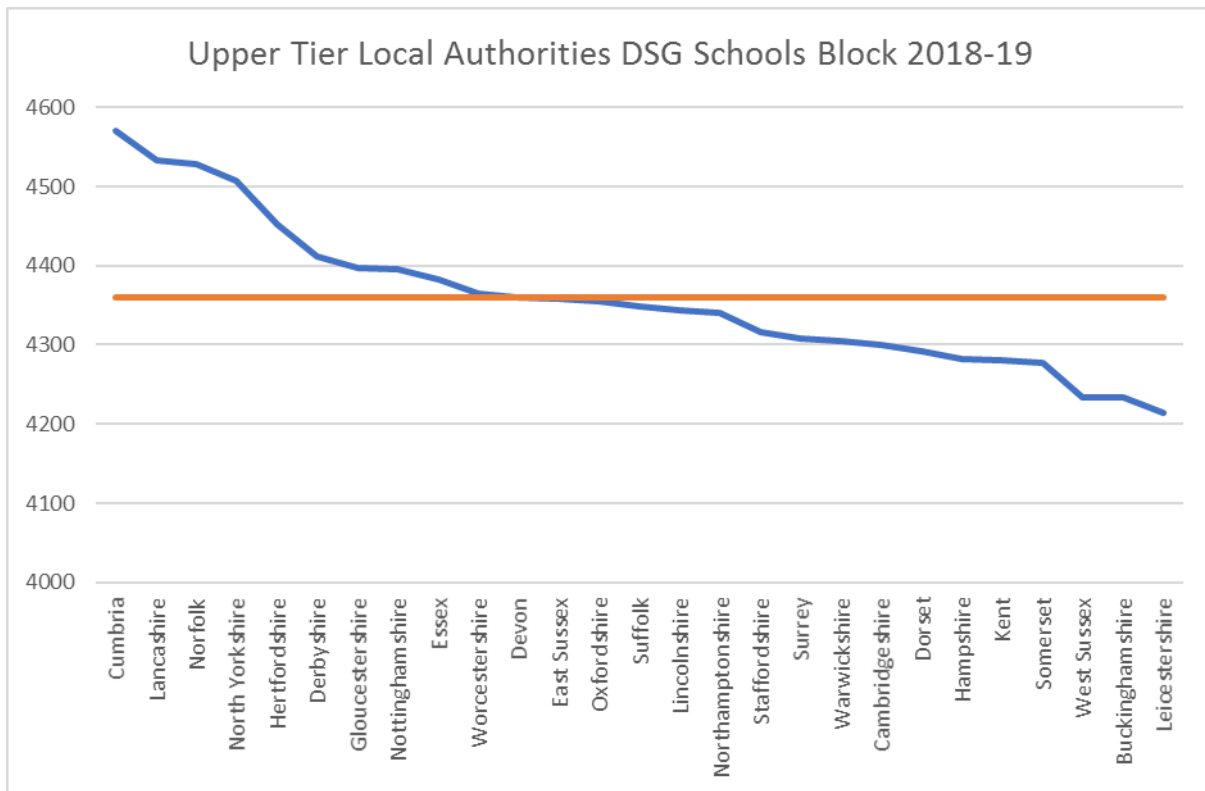
Oxfordshire	3,880.14	4,946.98	52,843	40,413	15.022	365.797
Cambridgeshire	3,790.09	4,852.62	50,558	28,839	9.904	341.468
Bath & NE Somerset	3,674.58	4,812.74	13,035	10,788	1.607	101.425
West Berkshire	3,874.53	4,924.85	13,313	9,133	1.451	99.341
Hertfordshire	4,054.57	5,006.78	13,466	8,640	1.484	98.011
Wiltshire	3,807.18	4,770.04	38,218	24,471	5.627	267.858
Hampshire	3,762.60	4,853.62	105,820	65,142	17.872	732.205
Gloucestershire	3,949.38	4,885.88	47,312	31,927	5.581	348.425
Bracknell Forest	3,615.52	4,849.23	10,084	5,923	2.314	67.495
Buckinghamshire	3,744.50	4,773.68	43,733	29,412	5.495	309.656
West Sussex	3,676.72	4,756.23	64,843	40,413	15.022	445.645

To arrive at the DSG Schools Block Unit of Funding for 2018-19 in the first table, so that it is comparable with earlier years figures the TOTAL in the second table is divided by the total number of pupils identified in the calculations (TOTAL divided by C+D).

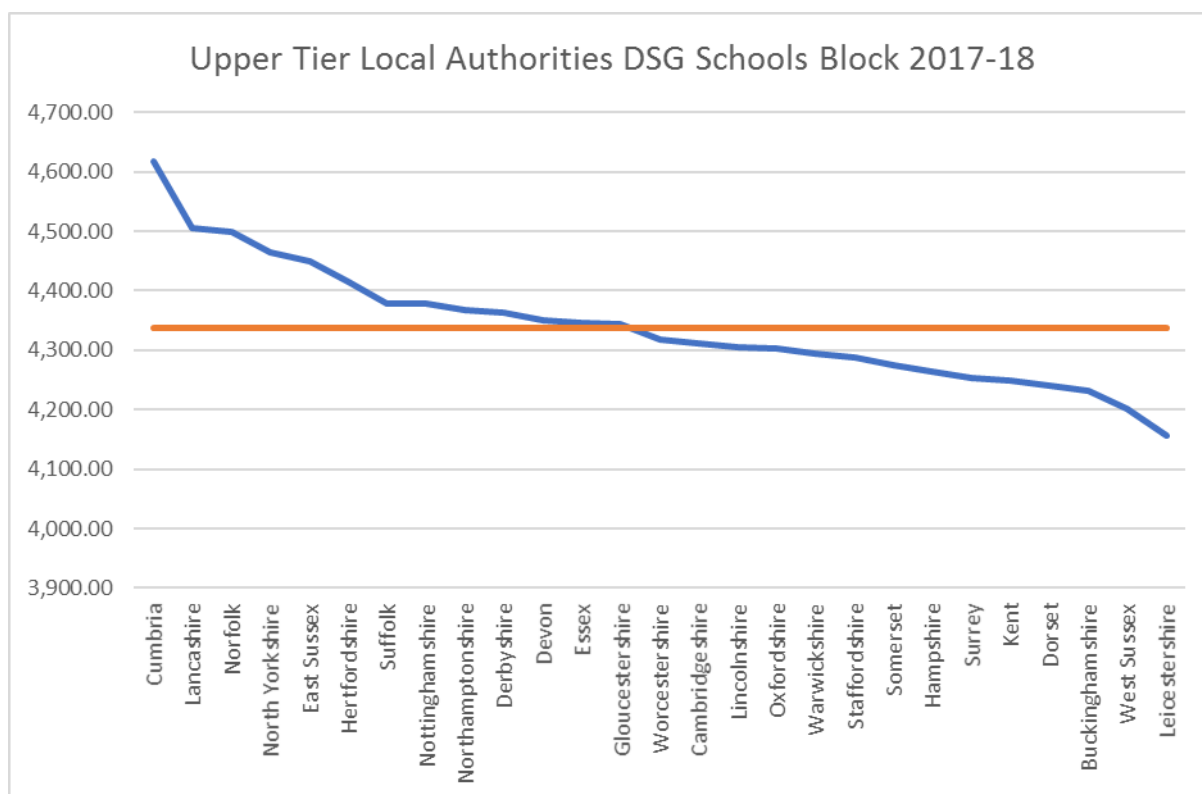
Statistical neighbours are deemed by the DfE to have characteristics that most closely match those of Oxfordshire. It should however be noted that six are significantly larger County Councils that are able to benefit from economies of scale compared to the smaller unitary authorities and this will lead to the costs being relatively higher when expressed on a per pupil basis for these latter authorities. In terms of Oxfordshire's statistical neighbours Surrey has been replaced by West Sussex.

There are 150 local authorities in receipt of education funding (Dedicated Schools Grant - DSG). The above table is ranked in order of highest Schools Block funding per pupil. Direct comparison of the above units of funding has become quite difficult as, over the last several years repeated amendment to the baseline data have been made. The 2017-18 and 2018-19 figures include additional funding being added in respect of the education services grant (ESG) retained duties functions while the creation of the Central Schools Services block has moved funding from the Schools block (and both Early Years and High Needs blocks). In recent years additional funding was added to DSG (£390m nationally) while in 2016-17 technical adjustments were made following the transfer of non-recoupment academies into local authorities' DSG allocations from 1 April 2017. This latter adjustment saw a significant increase in Oxfordshire's overall DSG. These "technical adjustments" brought with them additional costs and responsibilities and were not "new" monies to Oxfordshire (or other local authorities).

In terms of Upper Tier shire authorities' the equivalent Schools block funding per pupil range for the 27 shire authorities is from Cumbria at £4,569.68 to Leicestershire at £4,214.79 with Oxfordshire placed 13th funded at £4,355.19 per pupil. This is shown graphical below with the Shires' average funding rate per pupil (horizontal line).



Compare this with the Upper Tier shire authorities positions for the previous financial year 2017-18, again shown graphical (below). Cumbria at £4,617.50 remains the highest funded per pupil while Leicestershire is again the less funded at £4,156.59 per pupil. Oxfordshire was placed 17th in the listing funded at £4,303.36 per pupil. Several local authorities have again changed ranking position, including Oxfordshire. To explain these movements questions would need to be asked including as to what additional or reduction has been made to the DSG calculation by the DfE, what if any historic funding assumptions have dropped out and whether the particular LA has changed any of its baseline assumptions between years.



3.11 All figures shown in Section 251 tables are rounded to the nearest pound so components may not sum to relevant totals. In some categories there may be small amounts of planned expenditure, the per capita figure may therefore be less than 50p and has been rounded to £0. A zero per capita figure does not necessarily mean that the LA concerned does not spend anything against that category, see Oxfordshire's Schools Forum budget item below.

4. LA level tables available

4.1 All tables are based on planned expenditure data recorded by LAs on their Section 251 budget Statements for 2018-19 at October 2018. The information relates to expenditure for which the LA only has responsibility towards the schools it maintains as at 31 March 2018.

4.1.1 *LA benchmarking Information – Per Capita*

This table contains each individual local authority Section 251 budget line divided by a relevant common count of full time equivalent pupils aged 3 to 19

4.1.2 *LA benchmarking Information – Year on Year*

This table provides information on percentage changes for a range of expenditure categories in LA's planned expenditure from one year to the next (2017-18 to 2018-19)

4.1.3 *LA Benchmarking Information – Additional Information*

This table is intended to provide a range of additional information for Schools Forums and LAs and draws data from a number of Section 251 tables and other sources including the Dedicated Schools Grant, Individual Schools Budget, Central expenditure within the schools' budget, application of the Minimum Funding Guarantee (MFG) and expenditure devolved to schools.

4.2 The schools budget lines 1.0.1 to 1.1.10 from Section 251 are divided by the applicable number of pupils, with each column of the table stating the denominator used (A to G), see annex 3 for detail.

4.3 Although there have been changes to the data as indicated above it should be noted that in interpreting the data, some local authorities continue to comment on the unclear and brief guidance from the DfE on how to complete the Section 251 Statements. It can be assumed from this that it is likely not all local authorities have completed the Statements on a consistent basis.

4.4 The examples selected below try to highlight some of the comparison issues referred to above and others that may be found when reviewing LA data.

5. Benchmarking Illustrations – Budget tables Gross £ per capita

5.1 The following illustrative tables summarise data taken from the Section 251 LA benchmarking tables for 2018-19. The statistical neighbour and Upper Tier shire rankings are shown in order from highest figure. Figures for the several previous financial years Section 251 have been included for further comparison purposes.

(a) (Col 3) Line 1.0.1 Individual Schools Budget (ISB) and 1.0.2 High Needs Place funding within ISB. This shows the amount per pupil as allocated through the local authority’s funding formulae for schools before academy recoupment.

Pupil denominator (B) used

Year	Oxfordshire £	Statistical Neighbours Average Funding £	Ranking, Statistical Neighbours	Upper Tier Average Funding £	Ranking, Upper Tier	England Average (mean) £
2018-19	4,234	4,234	6	4,222	12	4,608
2017-18	4,131	4,176	7	4,453	18	4,552
2016-17	4,043	4,063	9	4,100	23	4,486
2015-16	4,062	4,062	6	4,123	21	4,407
2014-15	4,016	4,057	7	4,080	19	4,361
2013-14	4,013	4,034	7	4,065	16	4,350

Within the Schools Budget, the amount available for delegation to schools after provision has been made for retained items is known as the ISB, Individual Schools Budget.

This line also includes funding that the authority would have made available to academies funded through recoupment as if it were still funding them. The recoupment related funding (academy funding) is taken back by the Education and Skills Funding Agency (ESFA) (deducted from the LA’s DSG payments) and administered to academies by that government function. Academy recoupment from DSG for 2018-19 is currently around £240m or 65% of the initial Schools block DSG calculated for the LA. As more schools convert to academy status the level of recoupment will increase.

For special units in primary and secondary schools, special schools and pupil referral units, the delegated amount is only the place funding under Regulation 14 of the School

and Early Years Finance (England) Regulations 2018. Top-up funding appears in section 1.2.1 to 1.2.4 of the form.

Individual Schools Budget (ISB) the amount delegated to schools is within the Schools block while the remainder of the block represents the provision has been made for retained items and are shown in lines 1.1.1 to 1.1.10 and 1.4.1 to 1.4.14).

It should be noted that Oxfordshire, at this time, has only one area of de-delegation involving funding from maintained schools – union facilities.

(b) (Col 4) Line 1.1.1 the table below shows the Contingencies, the amount of money held back to meet specific purposes.

Pupil denominator (A) used

Year	Oxfordshire £	Statistical Neighbours Average Funding £	Ranking, Statistical Neighbours	Upper Tier Average Funding £	Ranking, Upper Tier	England Average (mean) £
2018-19	0	2	Equal 9	5	Equal 17	7
2017-18	0	3	Equal 9	5	Equal 23	8
2016-17	0	3	Equal 10	8	Equal 25	9
2015-16	0	4	Equal 10	8	26	8
2014-15	0	4	10	8	25	10
2013-14	0	8	9	10	25	11

Included here is expenditure as defined in Part 1 of the School and Early Years Finance (England) Regulations 2018. This “expenditure on the schools’ specific contingency” is central expenditure deducted for the purpose of ensuring that monies are available to enable increases in a school’s budget share after it has been allocated where it subsequently becomes apparent that a governing body have incurred expenditure which it would be unreasonable to expect them to meet from the school’s budget share which may include expenditure in relation to -

- (i) schools in financial difficulty,
- (ii) the writing-off of deficits of schools which are discontinued, excluding any associated costs and overheads.
- (iii) new, amalgamating or closing schools, or
- (iv) other expenditure where such circumstances were unforeseen when initially determining the school’s budget share.

With Schools Forum agreement Oxfordshire does not hold any funding for any of these purposes (i) to (iv) above.

(c)(Col 5) Line 1.1.2 Behaviour Support Services

Pupil denominator (A) used

Year	Oxfordshire £	Statistical Neighbours Average Funding £	Ranking, Statistical Neighbours	Upper Tier Average Funding £	Ranking, Upper Tier	England Average (mean) £
2018-19	0	0	Equal 5	0	Equal 10	6
2017-18	0	0	Equal 5	0	Equal 10	6
2016-17	0	0	Equal 6	0	Equal 12	7
2015-16	0	0	Equal 6	0	Equal 11	6
2014-15	0	9	7	0	11	6
2013-14	2	9	7	0	10	5

Variation between local authority spending plans arise due to the difference approach to delegation of services. Large elements of the Oxfordshire's Behavioural Support Services are delegated to schools and are, where needed, bought back by schools. This may not be the case with other local authorities.

Retained Items from Schools Block (total of columns 4 to 13 inclusive)

Year	Oxfordshire £	Statistical Neighbours Average Funding £	Ranking, Statistical Neighbours	Upper Tier Average Funding £	Ranking, Upper Tier	England Average (mean) £
2018-19	0	21	11	21	Equal 26	33
2017-18	0	31	11	28	Equal 26	35
2016-17	0	30	11	22	27	35

Since 2016-17 school improvement allocations have been separately shown in the Section 251 statement. No earlier years' comparison is possible.

(d) (Col 32, previously col 30) Line 1.4.3 the table below shows budgeted expenditure on Servicing of Schools Forum.

Pupil denominator (B) used

Year	Oxfordshire £	Statistical Neighbours Average Funding £	Ranking, Statistical Neighbours	Upper Tier Average Funding £	Ranking, Upper Tier	England Average (mean) £
2018-19	0	0	Equal 5	0	Equal 12	1
2017-18	0	0	Equal 5	0	Equal 11	1
2016-17	0	0	Equal 5	0	Equal 10	1
2015-16	0	0	Equal 5	0	Equal 10	1
2014-15	0	0	4	0	11	1
2013-14	0	0	5	0	13	1

Expenditure to be incurred in connection with the authority's functions of running the Forum as defined under section 47A of the 1998 Education Act and Section 43 of Education Act 2002. Since April 2018 shown in the new Central Schools Services block. The actual amount is around £30,730, but with over 82,000 plus pupils, the per pupil amount is only 33p per pupil and rounded down equates nil. Most local authorities in both the statistical neighbour and upper tier shire group allocate less than 50p per pupil (hence nil shown).

(e) (Col 26 was previously 24) Line 1.2.12 the table below shows purchase of Carbon Reduction Commitment (CRC) allowances (PRUs).

Pupil denominator (E) used

Year	Oxfordshire £	Statistical Neighbours Average Funding £	Ranking, Statistical Neighbours	Upper Tier Average Funding £	Ranking, Upper Tier	England Average (mean) £
2018-19	0	0	Equal 1	0	Equal 1	0
2017-18	0	0	Equal 1	0	Equal 1	0
2016-17	0	0	Equal 1	0	Equal 1	0
2015-16	0	0	Equal 1	0	Equal 1	0
2014-15	0	0	Equal 1	0	Equal 1	0

This was new category introduced in 2014-15 and included the cost of the purchase of CRC allowances in relation to Pupil Referral Units (PRU) only. For Oxfordshire the funding was delegated and included in the appropriate PRU lines in the Section 251.

This is now clearly a somewhat redundant piece of analysis as the CFC for this one establishment was relatively small (the PRU has 106 places) and the pupil denominator used is in excess 160,000 pupils! It however is still a requirement to report on this spend.

(f) (Col 35 was previously 33) Line 1.4.6 the following table shows CERA, Capital expenditure from revenue.

Pupil denominator (B) used

Year	Oxfordshire £	Statistical Neighbours Average Funding £	Ranking, Statistical Neighbours	Upper Tier Average Funding £	Ranking, Upper Tier	England Average (mean) £
2018-19	0	0	Equal 4	0	Equal 7	4
2017-18	0	0	Equal 4	0	Equal 7	5
2016-17	7	0	6	0	Equal 11	10
2015-16	43	4	2	0	3	12
2014-15	50	18	2	0	3	15
2013-14	51	18	2	3	4	19

Expenditure shown here relates to that which the authority expects to charge to a revenue account within the meaning of section 22 of the Local Government Act 2003².

² Section 22“Revenue account”.

(1) References to a revenue account, in relation to a local authority, are to one of the following accounts for a financial year of the authority— .

(a)a revenue account which the authority is required to keep by virtue of any enactment; .

(b)a revenue account which the authority is required to keep in order to comply with proper practices; .

(c)any other revenue account which the authority decides to keep in accordance with proper practices. .

(2) This section has effect for the purposes of— .

(a)the Local Government and Housing Act 1989 (c. 42), .

(b)any enactment passed after or in the same Session as that Act, and .

(c)any earlier enactment amended by that Act or an enactment falling within paragraph (b). .

(3) In this section, “local authority” includes a parish council, a community council and charter trustees.

Following the 2015-16 delegation of the CERA budget relating to secondary schools, and with the agreement of Schools Forum, the remaining allocation was delegated to primary and special schools from 1 April 2016, this line is, for Oxfordshire, redundant.

(g) (Col 15 was previously 13) Line 1.2.1 the following table shows Top up funding – maintained schools.

Pupil denominator (E) used

Year	Oxfordshire £	Statistical Neighbours Average Funding £	Ranking, Statistical Neighbours	Upper Tier Average Funding £	Ranking, Upper Tier	England Average (mean) £
2018-19	70	92	9	99	Equal 23	126
2017-18	74	95	9	121	24	128
2016-17	58	96	10	100	26	132
2015-16	51	89	10	109	20	129
2014-15	66	105	11	112	26	130
2013-14	85	120	10	118	13	137

This includes planned expenditure on top-up funding for maintained schools, special schools and post-16 school including pupil referral units in respect of pupils placed in ordinary classes, in special units and resourced provision, in special schools and in PRUs.

Actual planned expenditure by Oxfordshire continues at around £10m with £9m in respect of special schools' place top-up including the PRU.

(h) (Col 17 was previously 15) Line 1.2.3 the following table shows Top up funding – non-maintained and independent providers.

Pupil denominator (E) used

Year	Oxfordshire £	Statistical Neighbours Average Funding £	Ranking, Statistical Neighbours	Upper Tier Average Funding £	Ranking, Upper Tier	England Average (mean) £
2018-19	91	93	7	80	11	84
2017-18	45	78	10	75	26	82
2016-17	58	72	10	68	20	76
2015-16	50	68	9	63	21	70
2014-15	46	90	9	68	25	69
2013-14	41	74	11	61	21	64

Included here is planned expenditure on top-up funding for non-maintained special schools, and planned expenditure on Statemented pupils at independent schools. It will also include planned expenditure on top-up funding for independent specialist colleges and other independent post-16 providers.

6. Benchmarking Illustrations – Additional Information Table

6.1 A range of information on the Dedicated Schools Grant, Individual Schools Budget, central expenditure within the schools budget, application of the Minimum Funding Guarantee (MFG), and expenditure devolved to schools is also provided by the DfE. This information also allows comparison between Oxfordshire, the mean average for England, our statistical neighbours and Upper Tier shire authorities.

7. Conclusions

7.1 In addition to points outlined above while the use of specific denominators may appear appropriate, some do not take into account specific cohorts such as the actual number of early years children placed in independent settings or the numbers of children actually transported to and from school.

7.2 The level of overall per pupil funding for Oxfordshire has not changed by any degree since 2011-12. This is as expected given that funding through the “per pupil” driven DSG remained pretty much at cash flat” level for this period and for much of the current Comprehensive Spending Review. There has been limited opportunity for growth or the re-aligning of budgets.

7.3 However, over the period of the data provided there has been some additional funding allocated to local authorities. The £390m fairer funding pot allocated in 2015-16 has been built into the LA’s base DSG funding while the creation of the Schools Central Services Block (mainly from the Schools block) may distort some of these data comparisons with earlier years. Given the constraints in place preventing local authorities from increasing historic and statutory functions budgets, monies for these functions could have been passed by some local authorities’ to all to their schools, as with Oxfordshire and CERA funding while other LAs have retained both the funding and responsibilities centrally. While other LAs with their Schools Forum agreement may have transferred monies to (or from) their Early Years and High Needs blocks to address some of the pressures they have faced and are facing in those areas. Local authorities were not required to separately identify where these additional funds were allocated or moved from.

7.4 Over the last few years local authorities have taken varied action to deal with the significant reductions in their formula grants, including some switching of funding streams. These changes will be reflected in this analysis but it will be almost impossible to identify without knowledge of the specific actions taken.

7.5 Local authority spending plans can vary due to the differing approaches used in respect of delegation of services and how their corporate overheads have been allocated to directorates and individual budgets.

7.6 Further change is likely in both how DSG funding is allocated and reported in the Section 251 as we move closer to fully implementing the national funding formula.

7.7 Care therefore needs to be exercised when using and interpreting these and related figures.

8. Contact Details of Lead Officer/Author

If you have any queries or comments in advance of the Schools Forum meeting about this report, please contact:

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Annex 1

Schools Forum 7.11.18 Information Paper 15

Section 251 2018-19 Statistical Neighbours																
	England				Statistical Neighbours											
	Average (mean)	Average (median)	Maximum	Minimum	Oxfordshire	Cambridgeshire	Bath and North East Somerset	Hertfordshire	Hampshire	West Berkshire	Wiltshire	Gloucestershire	Buckinghamshire	Bracknell Forest	West Sussex	
1.0.1 Individual Schools Budget (i.e. school budget shares, before Academy recoupment), including 6th form grant for maintained schools, but excluding all high needs place funding (B)	4,414	4,286	6,492	3,784	4,052	4,070	3,796	4,142	4,140	4,048	4,155	4,015	3,844	3,980	4,052	
1.0.2 High needs place funding within Individual Schools Budget (i.e. within school budget shares, before Academy recoupment), including all pre- and post-16 place funding for maintained schools and academies (E)	125	117	226	51	112	92	137	94	119	134	90	98	135	86	139	
Individual Schools Budget (before Academy recoupment), including high needs place funding (B)	4,608	4,459	6,711	3,964	4,234	4,222	4,003	4,281	4,333	4,243	4,295	4,162	4,051	4,122	4,269	
1.1.1 Contingencies (A)	7	5	57	0	0	2	0	1	3	7	0	17	14	19	2	
1.1.2 Behaviour support services (A)	6	0	145	0	0	0	145	0	0	13	21	0	0	19	0	
1.1.3 Support to UPEG and bilingual learners (A)	3	0	28	0	0	0	0	0	9	10	20	0	0	8	7	
1.1.4 Free school meals eligibility (A)	1	0	6	0	0	0	2	0	0	0	1	0	0	1	0	
1.1.5 Insurance (A)	3	0	56	0	0	19	0	0	0	0	0	0	0	0	0	
1.1.6 Museum and Library services (A)	0	0	10	0	0	0	0	0	0	0	0	0	0	0	0	
1.1.7 Licences/subscriptions (A)	2	0	34	0	0	0	34	0	1	0	2	0	0	0	0	
1.1.8 Staff costs – supply cover excluding cover for facility time (A)	6	0	42	0	0	5	42	0	1	0	18	0	0	19	0	
1.1.9 Staff costs – supply cover for facility time (A)	3	2	18	0	0	1	5	1	2	3	2	3	1	1	1	
1.1.10 School improvement (A)	2	0	32	0	0	0	0	18	0	0	0	0	0	0	8	
DELEGATED ITEMS (A)	33	26	228	0	0	27	228	21	15	33	63	20	14	68	19	
1.2.1 Top-up funding – maintained schools (E)	126	118	374	11	70	73	48	85	92	128	62	104	169	125	107	
1.2.2 Top-up funding – academies, free schools and colleges (E)	71	64	229	1	56	107	131	32	36	50	83	64	123	40	21	
1.2.3 Top-up and other funding – non-maintained and independent providers (E)	84	78	213	5	91	72	153	36	64	119	93	71	118	136	119	
1.2.4 Additional high needs targeted funding for mainstream schools and academies (E)	4	1	79	0	0	2	16	7	2	3	0	20	2	2	0	
1.2.5 SEN support service (E)	35	32	92	2	39	32	13	31	13	34	26	40	25	51	23	
1.2.6 Hospital education services (E)	4	2	43	0	0	0	10	4	2	1	6	10	2	1	0	
1.2.7 Other alternative provision services (E)	11	8	51	0	2	37	51	38	0	15	30	4	5	15	10	
1.2.8 Support for inclusion (E)	12	8	71	0	5	21	31	21	16	1	0	0	13	25	7	
1.2.9 Special schools and PRUs in financial difficulty (E)	0	0	10	0	0	0	0	1	0	0	0	0	0	0	1	
1.2.10 PFI/ BSF costs at special schools, AP/ PRUs and Post 16 institutions only (E)	1	0	35	0	0	0	0	1	0	0	0	0	0	0	0	
1.2.11 Direct payments (SEN and disability) (E)	1	0	38	0	0	1	0	0	1	0	0	0	0	0	0	
1.2.12 Carbon reduction commitment allowances (PRUs) (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1.2.13 Therapies and other health related services (E)	2	0	33	0	0	2	0	0	1	6	4	0	14	3	0	
HN TOTAL (E)	351	336	592	201	263	348	454	258	227	358	304	314	472	400	288	
1.3.1 Central expenditure on early years entitlement (D)	16	14	77	0	15	9	12	11	14	9	4	17	13	11	10	
1.4.1 Contribution to combined budgets (B)	14	7	72	0	1	42	2	4	12	0	2	0	30	22	18	
1.4.2 School admissions (B)	9	8	26	0	4	5	10	10	6	12	6	8	15	9	6	
1.4.3 Servicing of schools forums (B)	1	0	4	0	0	0	0	0	0	3	0	1	0	1	1	
1.4.4 Termination of employment costs (B)	4	0	43	0	0	0	0	0	3	0	0	0	3	0	4	
1.4.5 Falling Rolls Fund (B)	1	0	29	0	0	0	0	9	0	0	0	0	0	0	0	
1.4.6 Capital expenditure from revenue (CERA) (B)	4	0	122	0	0	16	0	4	0	0	0	0	19	0	0	
1.4.7 Prudential borrowing costs (B)	3	0	49	0	16	0	7	0	0	0	4	0	0	0	20	
1.4.8 Fees to independent schools without SEN (B)	1	0	20	0	0	0	0	0	1	0	0	0	0	3	3	
1.4.9 Equal pay - back pay (B)	1	0	29	0	0	0	0	0	0	0	0	0	0	0	0	
1.4.10 Pupil growth (B)	19	14	107	0	7	27	17	24	25	8	13	10	27	20	31	
1.4.11 SEN transport (B)	4	0	81	0	6	0	0	0	0	0	0	0	0	0	5	
1.4.12 Exceptions agreed by Secretary of State (B)	1	0	89	0	0	0	0	0	0	0	0	0	0	0	0	
1.4.13 Infant class sizes (B)	1	0	54	0	0	0	0	3	1	0	0	0	0	5	0	
1.4.14 Other Items (B)	5	4	29	0	6	5	8	5	4	6	5	5	10	6	4	
1.5.1 Education welfare service (B)	4	3	16	0	3	4	4	10	4	10	3	1	2	2	5	
1.5.2 Asset management (B)	2	2	10	0	2	3	4	0	5	0	2	3	1	2	1	
1.5.3 Statutory/ Regulatory duties (B)	9	9	60	0	10	8	7	4	6	9	9	10	10	8	8	
1.6.1 Central support services (B)	1	0	34	0	0	0	0	0	1	0	0	0	0	0	0	
1.6.2 Education welfare service (B)	1	0	109	0	0	0	0	0	0	0	0	1	0	2	0	
1.6.3 Asset management (B)	1	0	49	0	0	1	0	0	2	0	0	1	0	2	0	
1.6.4 Statutory/ Regulatory duties (B)	2	0	23	0	0	1	0	3	6	6	0	0	2	9	10	
1.6.5 Statutory/ Regulatory duties (B) costs (new provisions) (B)	1	0	24	0	0	2	0	0	3	0	0	0	0	0	4	
1.6.6 Monitoring national curriculum assessment (B)	0	0	2	0	0	0	0	0	1	0	0	0	0	0	0	
1.7.1 Other Specific Grants (B)	4	0	119	0	0	0	0	4	9	0	0	0	12	0	1	
1.8.1 TOTAL SCHOOLS BUDGET (before Academy recoupment) (B)	5,292	5,082	7,777	4,599	4,740	4,935	4,815	4,768	4,823	4,846	4,846	4,706	4,930	4,938	4,866	

Annex 2

Section 251 2018-19 Upper Tier and Statistical Neighbours											
	ENGLAND			Upper Tier			Statistical Neighbours			Oxfordshire	
	ENGLAND - Average (mean)	ENGLAND - Average (median)	ENGLAND - Maximum	ENGLAND - Minimum	Average (median)	Maximum	Minimum	Average (median)	Maximum	Minimum	
1.0.1 Individual Schools Budget (i.e. school budget shares, before Academy recruitment), including 6th form grant for maintained schools, but excluding all high needs place funding (B)	4,414	4,286	6,492	3,784	4,069	4,352	3,844	4,286	6,492	3,784	4,052
1.0.2 High needs place funding within Individual Schools Budget (i.e. within school budget shares, before Academy recruitment), including all pre- and post-16 place funding for maintained schools and academies (E)	125	117	226	51	100	148	55	117	226	51	112
Individual Schools Budget (before Academy recruitment), including high needs place funding (B)	4,608	4,459	6,711	3,964	4,222	4,548	4,037	4,459	6,711	3,964	4,234
1.1.1 Contingencies (A)	7	5	57	0	5	57	0	5	57	0	0
1.1.2 Behaviour support services (A)	6	0	145	0	0	17	0	0	145	0	0
1.1.3 Support to UPEG and bilingual learners (A)	3	0	28	0	0	15	0	0	28	0	0
1.1.4 Free school meals eligibility (A)	1	0	6	0	0	2	0	0	6	0	0
1.1.5 Insurance (A)	3	0	56	0	0	34	0	0	56	0	0
1.1.6 Museum and Library services (A)	0	0	10	0	0	10	0	0	10	0	0
1.1.7 Licences/subscriptions (A)	2	0	34	0	0	30	0	0	34	0	0
1.1.8 Staff costs – supply cover excluding cover for facility time (A)	6	0	42	0	0	29	0	0	42	0	0
1.1.9 Staff costs – supply cover for facility time (A)	3	2	18	0	1	5	0	2	18	0	0
1.1.10 School improvement (A)	2	0	32	0	0	26	0	0	32	0	0
DEDELEGATED ITEMS (A)	33	26	228	0	21	115	0	26	228	0	0
1.2.1 Top-up funding – maintained schools (E)	126	118	374	11	99	169	36	118	374	11	70
1.2.2 Top-up funding – academies, free schools and colleges (E)	71	64	229	1	63	147	12	64	229	1	56
1.2.3 Top-up and other funding – non-maintained and independent providers (E)	84	78	213	5	80	139	36	78	213	5	91
1.2.4 Additional high needs targeted funding for mainstream schools and academies (E)	4	1	79	0	2	20	0	1	79	0	0
1.2.5 SEN support service (E)	35	32	92	2	32	63	9	32	92	2	39
1.2.6 Hospital education services (E)	4	2	43	0	2	10	0	2	43	0	0
1.2.7 Other alternative provision services (E)	11	8	51	0	10	38	0	8	51	0	2
1.2.8 Support for inclusion (E)	12	8	71	0	10	39	0	8	71	0	5
1.2.9 Special schools and PRUs in financial difficulty (E)	0	0	10	0	0	1	0	0	10	0	0
1.2.10 PFI/BSF costs at special schools, AP/PRUs and Post 16 institutions only (E)	1	0	35	0	0	7	0	0	35	0	0
1.2.11 Direct payments (SEN and disability) (E)	1	0	38	0	0	9	0	0	38	0	0
1.2.12 Carbon reduction commitment allowances (PRUs) (E)	0	0	0	0	0	0	0	0	0	0	0
1.2.13 Therapies and other health related services (E)	2	0	33	0	0	14	0	0	33	0	0
HN TOTAL (E)	351	336	592	201	318	472	227	336	592	201	263
1.3.1 Central expenditure on early years entitlement (D)	16	14	77	0	13	18	0	14	77	0	15
1.4.1 Contribution to combined budgets (B)	14	7	72	0	12	66	0	7	72	0	1
1.4.2 School admissions (B)	9	8	26	0	6	15	0	8	26	0	4
1.4.3 Servicing of schools forums (B)	1	0	4	0	0	1	0	0	4	0	0
1.4.4 Termination of employment costs (B)	4	0	43	0	0	15	0	0	43	0	0
1.4.5 Falling Rolls Fund (B)	1	0	29	0	0	9	0	0	29	0	0
1.4.6 Capital expenditure from revenue (CERA) (B)	4	0	122	0	0	38	0	0	122	0	0
1.4.7 Prudential borrowing costs (B)	3	0	49	0	0	20	0	0	49	0	16
1.4.8 Fees to independent schools without SEN (B)	1	0	20	0	0	4	0	0	20	0	0
1.4.9 Equal pay - back pay (B)	1	0	29	0	0	0	0	0	29	0	0
1.4.10 Pupil growth (B)	19	14	107	0	12	44	2	14	107	0	7
1.4.11 SEN transport (B)	4	0	81	0	0	35	0	0	81	0	6
1.4.12 Exceptions agreed by Secretary of State (B)	1	0	89	0	0	0	0	0	89	0	0
1.4.13 Infant class sizes (B)	1	0	54	0	0	11	0	0	54	0	0
1.4.14 Other Items (B)	5	4	29	0	5	10	4	4	29	0	6
1.5.1 Education welfare service (B)	4	3	16	0	4	10	0	3	16	0	3
1.5.2 Asset management (B)	2	2	10	0	2	8	0	2	10	0	2
1.5.3 Statutory/Regulatory duties (B)	9	9	60	0	8	14	2	9	60	0	10
1.6.1 Central support services (B)	1	0	34	0	0	1	0	0	34	0	0
1.6.2 Education welfare service (B)	1	0	109	0	0	1	0	0	109	0	0
1.6.3 Asset management (B)	1	0	49	0	0	11	0	0	49	0	0
1.6.4 Statutory/Regulatory duties (B)	2	0	23	0	0	10	0	0	23	0	0
1.6.5 Premature retirement cost/Redundancy costs (new provisions) (B)	1	0	24	0	0	7	0	0	24	0	0
1.6.6 Monitoring national curriculum assessment (B)	0	0	2	0	0	2	0	0	2	0	0
1.7.1 Other Specific Grants (B)	4	0	119	0	0	119	0	0	119	0	0
1.8.1 TOTAL SCHOOLS BUDGET (before Academy recruitment) (B)	5,292	5,082	7,777	4,599	4,833	5,131	4,599	5,082	7,777	4,599	4,740

Annex 3 DfE Pupil Number Counts

Pupil number divisors

(1) Denominators (A) (B) and (C) all include pupils aged 3-15 inclusive where

- a) Full time equivalent (FTE) pupils in maintained nursery schools
- b) FTE pupils educated in maintained primary schools (including nursery classes)
- c) FTE pupils educated in maintained secondary schools
- d) FTE pupils educated in maintained special schools
- e) FTE pupils educated in maintained pupil referral units
- f) FTE pupils educated in general hospital schools
- g) Pupils receiving education in settings outside schools, independent schools or schools not maintained by an LA.

Counts used are January 2018 schools census, school level annual census (SLASC) and alternative provision (AP) census

(2) Denominator (A) also includes all pupils aged 16-19 inclusive where

- a) FTE pupils in maintained nursery schools
- b) FTE pupils educated in maintained primary schools (including nursery classes)
- c) FTE pupils educated in maintained secondary schools
- d) FTE pupils educated in maintained special schools
- e) FTE pupils educated in maintained pupil referral units
- f) FTE pupils educated in general hospital schools
- g) Pupils receiving education in settings outside schools, independent schools or schools not maintained by an LA.

Counts used are January 2018 schools census, school level annual census (SLASC) and alternative provision (AP) census

(3) Denominator (B) also includes all pupils aged 16-19 inclusive unless otherwise stated

- a) Pupils receiving education in private, voluntary and independent early years settings, age 2-4 inclusive
- b) FTE pupils educated in all academies in the LA age 3-19 inclusive
- c) FTE pupils in maintained nursery schools
- d) FTE pupils educated in maintained primary schools (including nursery classes)
- e) FTE pupils educated in maintained secondary schools
- f) FTE pupils educated in maintained special schools
- g) FTE pupils educated in maintained pupil referral units
- h) FTE pupils educated in general hospital schools
- i) Pupils receiving education in other settings due to arrangements made by the LA (outside school, independent schools or schools not maintained schools)

Counts used are January 2018 early years, schools census, school level annual census (SLASC) and alternative provision (AP) census

(4) Denominator (C) also includes

- a) Pupils receiving education in private, voluntary and independent early years settings, age 2-4 inclusive
- b) FTE pupils educated in all academies in the LA age 3-15 inclusive

Counts used are January 2018 schools census and early years schools census.

For denominators (D to G) population numbers are derived from the Office of National Statistics' mid-year population projections for 2018 which is based on population data from mid-2018.

For Oxfordshire the relevant pupil number totals for 2018-19 with comparison data for 2018-19 and 2017-18 are:

Pupil Divisors Used		2016-17	2017-18	2018-19	Change between 2018-19 & 2017-18
Total pupils aged 3-19 from maintained schools only	A	41,779	38,526	34,798	-3,728
Total pupils aged 3-19 from maintained schools & all academies	B	96,683	97,433	99,479	2,046
Total pupils aged 3-15 from maintained schools & all academies	C	90,242	90,765	93,566	2,801
Total population aged between 0-17	D	143,225	144,211	144,061	-150
Total population aged between 0-19	E	161,713	162,553	162,250	-303
Total population aged between 16-18	F	23,671	23,312	22,761	-551
Total population aged between 19-25	G	68,484	67,828	67,282	-546

Note: As more academies open it is becoming increasingly important to distinguish pupil numbers between the different columns of the per capita table. This is based mainly on whether funding transfers from the local authority to academies through recoupment.