

**Report of the Deputy Chief Executive**

**Report to Executive Board**

**Date: 9th October 2013**

**Subject: Financial Health Monitoring 2013/14 – Month 5**

|  |   |  |
|--|---|--|
| Are specific electoral Wards affected?<br>If relevant, name(s) of Ward(s):   | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| Are there implications for equality and diversity and cohesion and integration?  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| Is the decision eligible for Call-In?  | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| Does the report contain confidential or exempt information?<br>If relevant, Access to Information Procedure Rule number:<br>Appendix number: | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |

**Summary of main issues**

1. The purpose of this report is to inform members of the financial health of the authority after five months of the financial year in respect of the revenue budget and the housing revenue account.
2. As members will be aware, 2013/14 is the third year of the Comprehensive Spending Review budget and the reduction in government funding for 2013/14 again presents a significant financial challenge to the Council. It does therefore remain imperative that all actions agreed in the budget are delivered, and should identified savings not be achieved alternative funding options will be needed.
3. Action is taking place across all areas of the Council and it is clear that significant savings are being delivered in line with the budget, but nevertheless at this stage of the financial year an overall overspend of £3.2m is projected.
4. Members are asked to note the projected financial position of the authority after five months of the financial year together with the impact on reserves should directorate spending not be maintained within approved estimates.
5. After five months the HRA is projecting a surplus of £0.3m.

**Recommendations**

6. Members are asked to note the projected financial position of the authority after five months of the financial year 2013/14.

## 1. Purpose of this report

- 1.1 This report sets out for the Board the Council's projected financial health position for 2013/14 after five months of the financial year.
- 1.2 Budget Monitoring is a continuous process throughout the year, and this report reviews the position of the budget after five months and comments on the key issues impacting on the overall achievement of the budget for the current year.

## 2. Background information

- 2.1 Members will recall that the net budget for the general fund was set at £583.9m, supported by the use of £2.5m of general fund reserves.

Following the closure of the 2012/13 accounts, an underspend of £6.7m was achieved and after a transfer of £3.74m to earmarked reserves, an additional £2.9m was added to general reserves, giving year end reserves at 31<sup>st</sup> March 2013 of £23.1m. The final part of the audit process for completing the 2012/13 accounts requires officers to assess whether there are any significant events which have happened after the year end which require a retrospective adjustment to the final published accounts. For the financial year 2012/13 the Council has agreed to pay £2m for works completed regarding a contractual dispute in respect of the Housing Revenue Account. As the settlement is still subject to final agreement, the Council has created a £2m provision which has been fully funded from HRA earmarked reserves.

## 3. Main Issues

- 3.1 After five months of the financial year an overspend of £3.2m is projected, as detailed in Table 1 below.

Table 1

|  |                   | (Under) / Over Spend for the current period |                |                      |              |                           | Month 4<br>over/under<br>spend |
|--|-------------------|---|----------------|----------------------|--------------|---------------------------|--------------------------------|
| Directorate  | Director          | Staffing                                    | Other<br>spend | Total<br>Expenditure | Income       | Total Under<br>/Overspend |                                |
|  |                   | £000  | £000           | £000                 | £000         | £000                      | £000                           |
| Adult Social Care  | Sandie Keene      | 869   | 1,063          | 1,932                | (907)        | 1,025                     | 990                            |
| Children's Services  | Nigel Richardson  | (3,308)                                     | 3,757          | 449                  | 1,542        | 1,991                     | 1,615                          |
| City Development   | Martin Farrington | 510   | (389)          | 121                  | 869          | 990                       | 1,240                          |
| Environment & Housing                                      | Neil Evans        | 180   | (552)          | (372)                | (20)         | (392)                     | 0                              |
| Strategy & Resources                                       | Alan Gay          | (424)                                       | 171            | (253)                | 253          | 0                         | 0                              |
| Legal & Democratic Services                                | Catherine Witham  | (4)   | (3)            | (7)                  | 3            | (4)                       | (4)                            |
| Public Health  | Ian Cameron       | (301)                                       | 0              | (301)                | 1            | (300)                     | 0                              |
| Citizens & Communities                                     | James Rogers      | 36  | 228            | 264                  | (265)        | (1)                       | (1)                            |
| Civic Enterprise Leeds                                     | Julie Meakin      | 193   | 336            | 529                  | 70           | 599                       | 601                            |
| <b>Total</b>   |                   | <b>(2,249)</b>                              | <b>4,611</b>   | <b>2,362</b>         | <b>1,546</b> | <b>3,908</b>              | <b>4,441</b>                   |
| <b>Corporate issues</b>                                    |                   |   |                |                      |              |                           |                                |
| Transfer of Public Health underspend to earmarked reserves |                   |   |                |                      |              | 300                       | 0                              |
| Debt Savings   |                   |   |                |                      |              | (1,000)                   | (800)                          |
| <b>Total</b>   |                   |   |                |                      |              | <b>3,208</b>              | <b>3,641</b>                   |

- 3.2 The major variations from month 4 are outlined below and further details of directorate projections for the year can be found in the financial dashboards attached to this report.
- 3.2.1 Staffing – the saving on staffing is now projected to be £0.5m more than reported at the month 4, primarily due to a £0.3m underspend in Public Health staffing costs. There has also been a £0.2m increase in the cost of front line staff in waste management on non Alternate Weekly Collection routes.
- 3.2.2 Adult Social Care – The overall projected overspend for Adult Social Care is £1.0m, the same as at Period 4. The main issue is a £3.4m pressure on the home care budget that has increased by £1.6m, the increase being offset by a reduction in staffing, the reassessment of income and increased use of earmarked reserves. The number of home care packages ceasing due to deaths or people moving into residential care has reduced from previous years and the independent sector’s capacity to meet people’s needs for new care packages promptly has increased. Both these factors, which support the directorate’s strategy to support more people in their own homes, have contributed to the increased home care spend this year.

In addition, some budgeted plans within the directly provided Community Support Service have not proceeded as quickly as anticipated. Whilst pressure on the home care budget is expected to continue, taking account of the analysis undertaken recently and the robust control mechanisms that are in place, the projection reflects an assumption that new hours of care provided in the second half of the year do not exceed ceased hours. This assumption carries some risk and the winter period is ahead, but unlike previous years there will be no additional “winter pressures” funding from the NHS as nationally this is being directed to acute hospitals, particularly those experiencing the greatest pressures.

- 3.2.3 Children’s Services – the projected overspend has increased by £0.4m which is primarily around increased staffing costs in the social work fieldwork teams, and a projected reduction in the budgeted funding for complex payments and the continuing number of placements within independent fostering agencies.
- 3.2.4 It should be noted that the delivery in full of all budgeted savings and income targets does still carry a degree of risk.

### 3.3 Council Tax and NNDR

- 3.3.1 As indicated in the 2013/14 Budget Report, the introduction from April 2013 of a scheme of Council Tax discounts does raise additional risks as to collection and the assumed collection rate for Council Tax was reduced from 99.2% to 99% to reflect this additional risk. The collection rate after 5 months is as follows:
- Overall collection rate – 46.1% (46.7% last year). The collection rate target for the current year is 1% lower than last year (95.5% compared to 96.6%) to reflect the increase in debt which has fallen due in respect of those who previously were in receipt of 100% Council Tax Benefit. In addition, more taxpayers are opting to pay over 12 months rather than 10. Therefore collection is currently on target based on this estimate.

- Overall collection rate for those affected by Council Tax Support scheme – 31.3% (25.6% month 4)
- Collection rate for those previously getting 100% Council Tax benefit – 28.3% (22.6% month 4)

3.3.2 In terms of NNDR collection, the collection rate at the end of August is 50.88% which is 0.07% less than the same time last year and is not a cause for concern.

3.3.3 It should be noted that any losses on both Council Tax and NNDR greater than those assumed in setting the budget will materialise through a collection fund and will not impact in the current year.

#### 3.4 Social Fund

3.4.1 From April 2013, the discretionary aspects of the Social Fund which provides financial help to people on a low income who need help with extra expenses were devolved to Local Authorities to administer. The Council will receive £2.8m grant funding in 2013/14 together with administration funding of £610k. £2.3m has been allocated to direct awards, and these are being made on an on-going basis throughout the year; as at the end of August, spend was £452k with a current projection of c£2.0m for the year.

### 4.0 Housing Revenue Account (HRA)

4.1 At the end of Period 5 the HRA is projecting a surplus of £333k comprising the following:-

- Additional rental income of £0.7m is projected from dwelling rents. This is due to improved performance on voids (currently at 0.9%) generating £1.1m of income (this will be paid to the ALMOs in line with the current voids incentive scheme), offset by an estimated £0.4m loss of income arising from Right to Buy (RTB) sales and other stock movements.
- To the end of August there were 196 RTB sales and for the year they are projected to be 375, which is 241 more than budgeted. The anticipated increase in RTB sales will result in a saving of £312k reflecting administration costs which can be offset against the capital receipts.
- There are projected savings of £1.0m in the budgeted contribution to the provision for bad debts. This saving is anticipated to arise due to the introduction of a new methodology for calculating the provision. It is proposed that this is transferred to the Major Repairs Reserve and used to fund additional capital investment priorities.
- The Little London, Beeston Hill and Holbeck (LLBH&H) PFI project has now been signed and service commencement is due to begin in October.
- It is anticipated that £240k of unbudgeted interest will be earned on HRA balances, which is in line with 2012/13. A further £181k of positive variations

arises from a combination of additional income and savings against revenue budgets.

## **5.0 Corporate Considerations**

### **5.1 Consultation and Engagement**

5.1.1 This is a factual report and is not subject to consultation

### **5.2 Equality and Diversity / Cohesion and Integration**

5.2.1 The Council's revenue budget for 2013/14 was subject to Equality Impact Assessments where appropriate and these can be seen in the papers to Council on 27th February 2013.

### **5.3 Council Policies and City Priorities**

5.3.1 The 2013/14 budget targeted resources towards the Council's policies and priorities. This report comments on the financial performance against this budget.

### **5.4 Resources and Value for Money**

5.4.1 This is a revenue financial report and as such all financial implications are detailed in the main body of the report.

### **5.5 Legal Implications, Access to Information and Call In**

5.5.1 There are no legal implications arising from this report. In accordance with part 4 (f) of the Council's Constitution (Budget and Policy Framework Procedure Rules) Executive Board shall be entitled to vire across budget headings subject to value limits set out in the Financial Procedure Rules. There are no requests this month.

### **5.6 Risk Management**

5.6.1 The Council has prepared and maintained a financial risk register for a number of years. The register details the risk and consequences, existing controls to mitigate against the risk, the value in monetary terms of the risk, review dates and progress towards managing the risk within existing resources. The register is prepared before the start of each financial year and is monitored on a regular basis. The scoring matrix is as follows:

| Probability |                | Impact |                             |
|-------------|----------------|--------|-----------------------------|
| Score       | Description    | Score  | Description                 |
| 1           | Rare           | 1      | Insignificant £0-£499k      |
| 2           | Unlikely       | 2      | Minor £500-£999k            |
| 3           | Possible       | 3      | Moderate £1000-£1499k       |
| 4           | Probable       | 4      | Major £1500-£1999k          |
| 5           | Almost Certain | 5      | Highly Significant Over £2m |

### Corporate Rating

| P | I | Total Score | Corporate Rating |
|---|---|-------------|------------------|
| 1 | 1 | 1           | Low              |
| 1 | 2 | 2           | Low              |
| 2 | 1 | 2           | Low              |
| 3 | 1 | 3           | Low              |
| 2 | 2 | 4           | Low              |
| 4 | 1 | 4           | Low              |
| 5 | 1 | 5           | Low              |
| 1 | 3 | 3           | Medium           |
| 2 | 3 | 6           | Medium           |
| 3 | 2 | 6           | Medium           |
| 4 | 2 | 8           | Medium           |
| 5 | 2 | 10          | Medium           |
| 2 | 4 | 8           | High             |
| 1 | 4 | 4           | High             |
| 1 | 5 | 5           | High             |
| 2 | 5 | 10          | High             |
| 3 | 3 | 9           | High             |
| 3 | 4 | 12          | High             |
| 4 | 3 | 12          | High             |
| 5 | 3 | 15          | High             |
| 3 | 5 | 15          | Very High        |
| 4 | 4 | 16          | Very High        |
| 4 | 5 | 20          | Very High        |
| 5 | 4 | 20          | Very High        |
| 5 | 5 | 25          | Very High        |

5.6.2 The register shows that at month 5 there are no very high risks and 5 high risks as follows:-

| Risk   | Key Budget Impacted         | P | I | Rating | Service area       |
|--|-----------------------------|---|---|--------|--------------------|
| Health Transformation funding of £3.0m which is assumed in the 2013/14 budget will not be received in full. This is still under negotiation.   | Adults/ Children's Services | 3 | 4 | High   | Childrens & Adults |
| Reduced independent sector domiciliary care spend through the activities of the reablement service, the expansion of telecare and implementing electronic monitoring may not be fully achieved   | Access & Inclusion          | 3 | 3 | High   | Adult Social Care  |
| Community Care packages may exceed the budgeted number and/or cost   | Access & Inclusion          | 4 | 3 | High   | Adult Social Care  |
| External income in Asset Management falls short of the budget assumptions. This includes commercial property rental income, advertising and surveyor and legal fees. Further deterioration in economic conditions could have a significant impact on the income base. The combined budget is £6.13m and the risk is considered to be up to £1.0m | Asset Management            | 3 | 3 | High   | City Dev           |
| Section 278 Risk that due to economic climate, receipts may not pick up  | Strategic                   | 2 | 4 | High   | Cross Cutting      |

5.6.3 The risk of community care packages exceeding the budgeted number and/or cost has now been increased from a medium to high risk.

## 6. Recommendations

6.1 Members of the Executive Board are asked to note the projected financial position of the authority after five months of the financial year.

## 7. Background documents<sup>1</sup>

### 7.1 None

<sup>1</sup> The background documents listed in this section are available to download from the Council's website, unless they contain confidential or exempt information. The list of background documents does not include published works.

## ADULT SOCIAL CARE FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR Month 5 - (August 2013)

### Overall Narrative

The Period 5 projection for Adult Social Care is an overspend of £1.0m, the same overall as the Period 4 position. The main changes since last month relate to a further increase in home care, partly offset by a reduction in staffing, the reprofiling of income and increased use of earmarked reserves. The directorate continues to make every endeavour to reduce the projected variance and the home care budget is the focus of ongoing scrutiny.

There are some significant risks associated with the Period 5 projection. Although £0.8m of the £1.5m budgeted health funding is now reasonably certain, the remaining £0.7m remains a high risk at this stage in the financial year. The home care projection assumes that there are no further increases on this budget for the remainder of the year but given the current activity levels and the winter period ahead this remains a very high risk. The projection also assumes that the £0.8m budgeted additional income from the charging review is delivered in full.

The main variations at Period 5 across the key expenditure types are as follows:

#### Staffing (+£0.9m)

This includes support for the transformation programme that is income funded and fewer leavers to date in the Community Support Service than expected when the budget was set.

#### Transport (+£0.7m)

This reflects the ongoing impact of expenditure levels in 2012/13 and work continues to identify mitigating actions.

#### Community care packages (+£1.9m)

The assumed growth in personal budgets taken as cash payments included in the budget is not yet fully evident in the expenditure trends and residential care bed weeks are lower than budgeted. Within independent sector domiciliary care the number of care packages ceasing due to deaths or people moving into residential care has reduced from previous years and the independent sector's capacity to meet people's needs for new care packages promptly has increased. Both these factors, which support the directorate's strategy to support more people in their own homes, have contributed to spend being significantly higher than budgeted. In addition, there has been a delay in the implementation of electronic monitoring and the associated savings, together with reablement savings from recent cases being lower than for earlier cohorts reflecting a differing client profile. Expenditure on the learning disability pooled budget is projected to be lower than budgeted mainly due to the growth anticipated not being evident in expenditure levels.

#### Income (-£0.9m)

This includes additional funding for intermediate care beds and the utilisation of funding received in the previous financial year.

#### Use of Earmarked Reserve (-£1.8m)

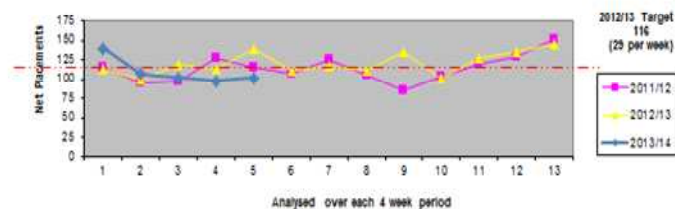
This is being utilised to support whole system service transformation and business change across Adult Social Care, providing support for project delivery and to ensure that services are effectively engaged and able to embed the changes.

### Service Graphs

The placement graph opposite shows the number of approved older person residential placements. For monitoring purposes a target line of 116 per 4 week period is a marker against the affordability of growth against the approved budget. The data shows that over the period placements are close to the planned growth, but have shown a reduction month on month since April.

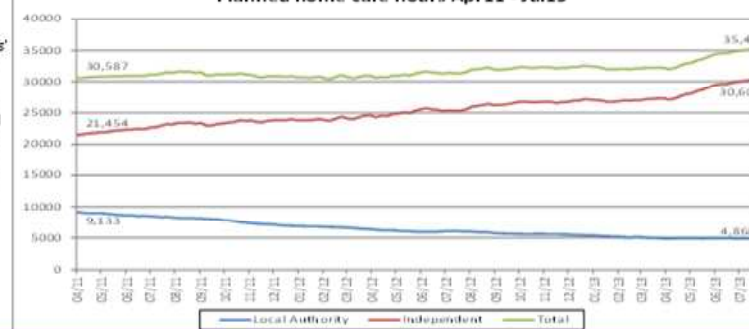
### Service Graphs

Graph to show  
Placement numbers against target.



The home care graph opposite shows a steady growth over the last two years. This is due to peoples' choices to be cared for in their own home and demographic factors. A marked increase is noticed within the current financial year. Investigations are ongoing to determine the cause, and any long-term impacts.

Planned home care hours Apr11 - Jul13



### Budget Management - net variations against the approved budget;

| Expenditure on care packages is the major element of expenditure. This table is based on the standard subjective analysis and so care package spend is spread across several headings. | Projected Variations     |                   |                   |                                 |                    |                           |                                |                               |                        |                            |                 | Total (under) /<br>£'000 |
|--|--------------------------|-------------------|-------------------|---------------------------------|--------------------|---------------------------|--------------------------------|-------------------------------|------------------------|----------------------------|-----------------|--------------------------|
|  | Latest Estimate<br>£'000 | Staffing<br>£'000 | Premises<br>£'000 | Supplies &<br>Services<br>£'000 | Transport<br>£'000 | Internal Charges<br>£'000 | External<br>Providers<br>£'000 | Transfer<br>Payments<br>£'000 | Appropriation<br>£'000 | Total Expenditure<br>£'000 | Income<br>£'000 |                          |
| Quarter 1  | 197,935                  | 606               | 26                | (133)                           | 69                 | 500                       | 177                            | (841)                         | 0                      | 404                        | 129             | 534                      |
| Month 4  | 197,903                  | 1,279             | 79                | 170                             | (35)               | 702                       | 761                            | (397)                         | (1,382)                | 1,177                      | (188)           | 990                      |
| Month 5  | 198,103                  | 869               | 136               | (94)                            | 5                  | 780                       | 2,311                          | (554)                         | (1,520)                | 1,932                      | (907)           | 1,025                    |

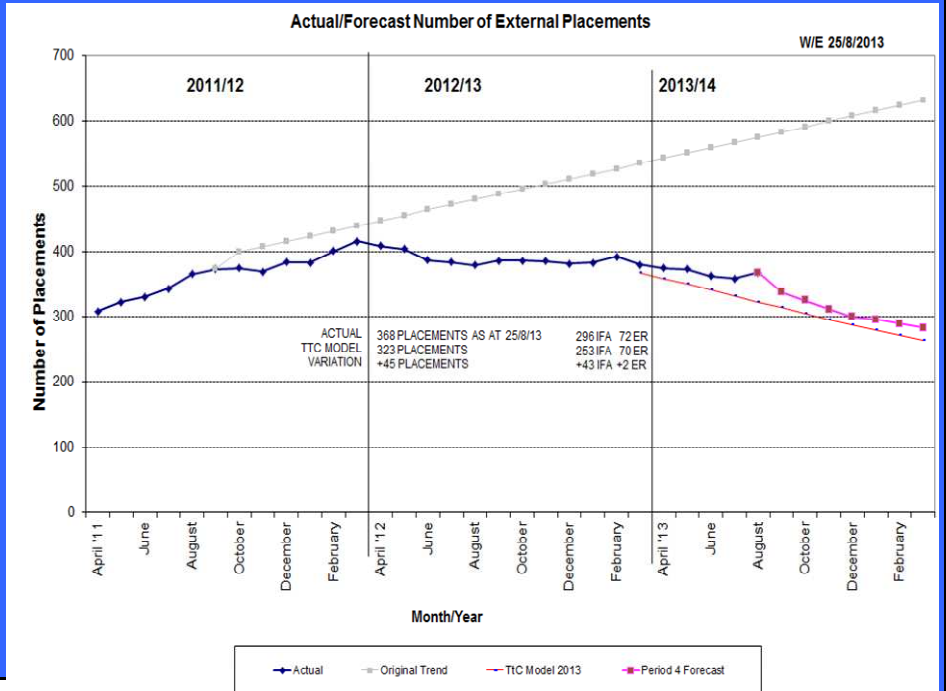
|                         | Latest Estimate | Projected Variations |                  |                  |                  |                  |                  |                  |                   |                   |                   | Outturn<br>£'000 |
|-------------------------|-----------------|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|
|                         | £'000           | Quarter 1<br>£'000   | Month 4<br>£'000 | Month 5<br>£'000 | Month 6<br>£'000 | Month 7<br>£'000 | Month 8<br>£'000 | Month 9<br>£'000 | Month 10<br>£'000 | Month 11<br>£'000 | Month 12<br>£'000 |                  |
| Access and Care         | 91,017          | 768                  | 1,329            | 2,943            |                  |                  |                  |                  |                   |                   |                   |                  |
| Strategic Commissioning | 2,085           | 643                  | 525              | (135)            |                  |                  |                  |                  |                   |                   |                   |                  |
| Resources               | 5,632           | 93                   | (1,275)          | (1,921)          |                  |                  |                  |                  |                   |                   |                   |                  |
| Care Services           | 99,369          | (970)                | 410              | 137              |                  |                  |                  |                  |                   |                   |                   |                  |
| <b>Total</b>            | <b>198,103</b>  | <b>534</b>           | <b>990</b>       | <b>1,025</b>     |                  |                  |                  |                  |                   |                   |                   |                  |

CHILDREN'S SERVICES DIRECTORATE

FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR  
April to August - Month 5

**Overall**, the month 5 forecast variation for the Children's Services Directorate is an overspend of £1.99m [1.47%] against the net managed budget of £135m. This projection represents an adverse movement of £0.4m which is primarily around increased staffing costs in the social work fieldwork teams, a projected reduction in budgeted funding for complex placements and the continuing number of placements with Independent Fostering Agencies.

**Looked After Children** - the 2013/14 budget strategy recognised the strategic obsession around reducing the need for children to be in care with budget action plans totally £8m around safely reducing placement numbers [-£6m], increasing funding from partners [-£1m] and negotiating procurement savings [-£1.1m]. At this stage in the financial year, the forecast is that these significant budget savings will largely be achieved, but with some potential slippage. In terms of placement numbers, at the end of August 2013, there were 72 children & young people in externally provided residential placements [+2 compared to the financial model] and 296 children & young people in placements with Independent Fostering Agencies [+43 compared with the financial model]. Overall, these placement numbers translate into a potential pressure of £1.1m, with detailed work continuing around permanency and transitional planning. In addition, negotiations are continuing with providers to secure the budgeted procurement savings from the implementation of the new regional framework contracts and also with partners around achieving the right balance of funding for the most complex placements. The month 5 projections continue to recognise some demand pressures around alternatives to care, including adoptions and special guardianship orders [£0.5m], care leavers [£0.2m] and direct payments [£0.1m]. **Staffing** - at month 5 the overall staffing budgets are forecast to underspend by £3.3m across the combined general fund, grant funded and central schools budget functions. These projections recognise the number of vacant posts across the Directorate and also the impact of the predominantly internal recruitment market. The forecast spend on agency staffing is £6.4m and £1.1m on overtime. **Premises & Supplies & Services** - the projected variation confirms the intention to release the earmarked reserves to support the in-house residential review [£0.2m] and the relocation of the Youth Offending Service [£0.15] in addition to forecast savings from restricting all non-essential spend. **Transport** - the 2013/14 budget strategy included anticipated savings of £2.8m in the current year from reviewing the way all aspects of home to school transport is provided. The month 5 projections reflect the Executive Board's decision to phase the implementation of the agreed changes to the home to school transport policies in addition to some continuing demand pressures which are mitigated through the implementation of some provision changes in the current year. **Income** - the forecast £1.5m variation across the income budgets is due in the main to forecast underspends across the services/functions which are funded by the Central Schools Budget [£1.5m] in addition to a forecast variation [£0.4m] in respect of nursery fee income. These are offset by Social Fund income of £0.5m in respect of section 17 emergency payments.



Budget Management - net variations against the approved budget

|           | Expenditure Budget £'000 | Income Budget £'000 | Latest Estimate £'000 | PROJECTED VARIANCES |                |                           |                 |                        |                          |                         |         | Total Expenditure £'000 | Income £'000 | Total (under) / overspend £'000 |
|-----------|--------------------------|---------------------|-----------------------|---------------------|----------------|---------------------------|-----------------|------------------------|--------------------------|-------------------------|---------|-------------------------|--------------|---------------------------------|
|           |                          |                     |                       | Staffing £'000      | Premises £'000 | Supplies & Services £'000 | Transport £'000 | Internal Charges £'000 | External Providers £'000 | Transfer Payments £'000 |         |                         |              |                                 |
| Quarter 1 | 292,402                  | (157,071)           | 135,331               | (3,246)             | (227)          | 25                        | 48              | 67                     | 904                      | 181                     | (2,248) | 3,398                   | 1,150        |                                 |
| Month 4   | 291,339                  | (155,876)           | 135,463               | (3,734)             | (603)          | (464)                     | 2,192           | 618                    | 1,226                    | (212)                   | (977)   | 2,591                   | 1,614        |                                 |
| Month 5   | 290,243                  | (155,508)           | 134,735               | (3,308)             | (602)          | (28)                      | 2,139           | 833                    | 1,370                    | 45                      | 449     | 1,542                   | 1,991        |                                 |

|  | Expenditure Budget £'000 | Income Budget £'000 | Latest Estimate £'000 | PROJECTED VARIANCES |               |               |               |               |               |               |                |                |                |          |          | Outturn £'000 |
|--|--------------------------|---------------------|-----------------------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------|----------|---------------|
|  |                          |                     |                       | Quarter 1 £'000     | Month 4 £'000 | Month 5 £'000 | Month 6 £'000 | Month 7 £'000 | Month 8 £'000 | Month 9 £'000 | Month 10 £'000 | Month 11 £'000 | Month 12 £'000 |          |          |               |
| Partnership, Development & Business Support  | 17,713                   | (16,075)            | 1,638                 | (260)               | (951)         | (814)         |               |               |               |               |                |                |                |          |          |               |
| Learning, Skills & Universal Services        | 78,561                   | (55,656)            | 22,905                | 141                 | (402)         | (634)         |               |               |               |               |                |                |                |          |          |               |
| Safeguarding, Targeted & Specialist Services | 125,671                  | (29,652)            | 96,019                | 1,299               | 156           | 738           |               |               |               |               |                |                |                |          |          |               |
| Strategy, Performance & Commissioning        | 68,298                   | (54,125)            | 14,173                | (30)                | 2,811         | 2,701         |               |               |               |               |                |                |                |          |          |               |
| <b>Total</b>                                 | <b>290,243</b>           | <b>(155,508)</b>    | <b>134,735</b>        | <b>1,150</b>        | <b>1,614</b>  | <b>1,991</b>  | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b> | <b>0</b> |               |



## City Development FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR Month 5

**Overall Narrative** - Overall the Directorate is forecast to overspend by £0.99m. This is a reduction of £250k on the projected position at Period 4. The position also assumes that various actions to make additional savings of £0.8m will be implemented across the Directorate as part of the Directorate's budget action plan. These include reductions to projected supplies and services spend to be agreed with each Service. These savings are currently shown under Resources and Strategy. The projection also assumes that further savings on staffing will be made by a strict control of recruitment and further ELIs during the year.

Economic Development, Employment and Skills and Regeneration are still expected to spend within budget. There are a number of risk areas and budget actions that still need to be implemented to achieve this position but currently it is felt reasonable to assume that this will be the case.

Asset Management shows a projected overspend of £0.25m. This is mainly due to the expected shortfall against the advertising income target. The ability to generate additional advertising income in line with the budget strategy is proving extremely challenging due to difficult economic conditions which impact on the advertising market and to the time taken to bring new sites and advertising hoardings into a position where they are generating income. It is currently assumed that the void budget will be sufficient to meet demands on it although an increase in the number of void properties could impact on this. The projected position also assumes a surplus of £250k on the Arena account as a result of lower borrowing costs than budgeted for. It is also assumed that all other income targets will be met. There is a risk that the budgeted income optimism from one off sources will not be met. The projection assumes that the £2.9m debtor for the recovery of arena legal costs will be received.

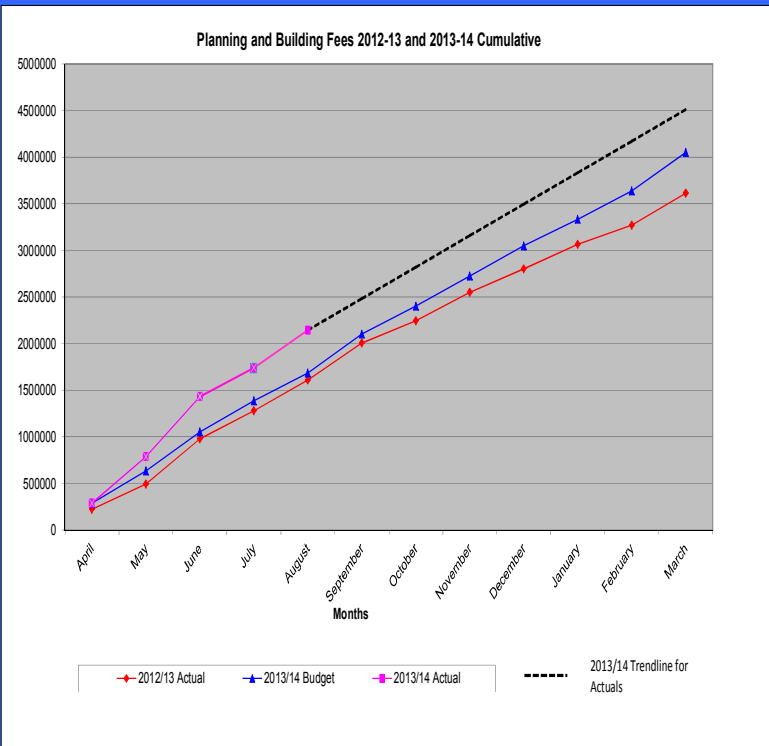
Planning and Sustainable Development shows a projected overspend of £0.5m. This is due to a projected overspend of £0.5m on staffing. Planning and building income is above the phased budget by £461k for the first 5 months of the year with the planning fees target for August exceeded. This additional income from planning and building fees will help offset projected shortfalls for other sources of income for the service. There is a risk that expenditure on planning appeals exceeds the budget but currently it is forecast to be within budget. Over the last few years staffing levels have been significantly reduced in the service and FTEs have continued to fall this year. There are some plans to recruit to a small number of posts in areas where workloads have increased, including additional resources to deal with the increase in planning applications.

Sport and Active Recreation is expected to overspend by £0.6m. This is mainly due to an overspend on staffing as it is unlikely that the budget assumptions of further staffing reductions as a result of further rationalisation of the service will now take place. A shortfall on Sport income of over £200k is also projected, reflecting current trends.

Highways and Transportation is forecast to overspend by £0.2m. This position assumes that a number of budget risks are managed. The main budget issue is that the DLO workload is projected to be slightly lower than budgeted leading to a shortfall in income of approximately £300k. The projection also assumes that the budgeted income from charging for resident parking permits will be achieved.

Libraries, Arts and Heritage shows a projected overspend of £156k, this is mainly due to an overspend on some running cost budgets and income shortfalls from venues and events.

Whilst FTE numbers are below budget the figures exclude agency staff. There is also a £500k directorate saving target included in Resources and Strategy which will only be achieved by continuing with strict controls over the appointment of new and replacement staff. Additional recruitment is still expected to take place in Highways and Transportation, Employment and Skills and Libraries, Arts and Heritage. These are largely funded posts.



### Budget Management - net variations against the approved budget;

|           | Latest Estimate<br>£'000 | Projected Variations |                   |                                 |                    |                           |                             |                            | Total Expenditure<br>£'000 | Income<br>£'000 | Total (under) /<br>overspend<br>£'000 |
|-----------|--------------------------|----------------------|-------------------|---------------------------------|--------------------|---------------------------|-----------------------------|----------------------------|----------------------------|-----------------|---------------------------------------|
|           |                          | Staffing<br>£'000    | Premises<br>£'000 | Supplies &<br>Services<br>£'000 | Transport<br>£'000 | Internal Charges<br>£'000 | External Providers<br>£'000 | Transfer Payments<br>£'000 |                            |                 |                                       |
| Quarter 1 |                          | 751                  | 172               | (963)                           | 5                  | 41                        | 27                          | 30                         | 63                         | 870             | 933                                   |
| Month 4   |                          | 663                  | 116               | (692)                           | 4                  | (5)                       | 27                          | 1                          | 114                        | 1,126           | 1,240                                 |
| Month 5   |                          | 510                  | 176               | (494)                           | 2                  | (100)                     | 27                          | 0                          | 121                        | 869             | 990                                   |

|                                      | Latest Estimate<br>£'000 | Projected Variations |                  |                  |                  |                  |                  |                  |                   |                   |                   |          |          | Outturn<br>£'000 |
|--------------------------------------|--------------------------|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|----------|----------|------------------|
|                                      |                          | Quarter 1<br>£'000   | Month 4<br>£'000 | Month 5<br>£'000 | Month 6<br>£'000 | Month 7<br>£'000 | Month 8<br>£'000 | Month 9<br>£'000 | Month 10<br>£'000 | Month 11<br>£'000 | Month 12<br>£'000 |          |          |                  |
| Planning and Sustainable Development | 3,738                    | 545                  | 542              | 538              |                  |                  |                  |                  |                   |                   |                   |          |          |                  |
| Economic Development                 | 1,605                    | 0                    | 0                | 0                |                  |                  |                  |                  |                   |                   |                   |          |          |                  |
| Asset Management                     | 9,359                    | 494                  | 500              | 250              |                  |                  |                  |                  |                   |                   |                   |          |          |                  |
| Highways and Transportation          | 20,764                   | 189                  | 189              | 189              |                  |                  |                  |                  |                   |                   |                   |          |          |                  |
| Regeneration                         | 672                      | 0                    | 21               | (25)             |                  |                  |                  |                  |                   |                   |                   |          |          |                  |
| Resources and Strategy               | 2,180                    | (848)                | (800)            | (786)            |                  |                  |                  |                  |                   |                   |                   |          |          |                  |
| Employment and Skills                | 2,917                    | 52                   | 48               | 44               |                  |                  |                  |                  |                   |                   |                   |          |          |                  |
| Libraries, Arts and Heritage         | 19,451                   | 2                    | 159              | 156              |                  |                  |                  |                  |                   |                   |                   |          |          |                  |
| Sport and Active Recreation          | 6,300                    | 500                  | 582              | 604              |                  |                  |                  |                  |                   |                   |                   |          |          |                  |
| <b>Total</b>                         | <b>66,986</b>            | <b>933</b>           | <b>1,241</b>     | <b>990</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b> | <b>0</b> | <b>0</b>         |

**ENVIRONMENT & HOUSING DIRECTORATE SUMMARY**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Period 5 (August 2013)**

**Overall Position -£392k**

The overall period 5 projection is an underspend of £392k.

**Community Safety (£36k underspend)**

A net underspend of £48k on staffing is anticipated, after adjusting for income effects from vacant funded posts and the ELI efficiency target. The staffing underspends are primarily within Leeds Watch. A pressure of £9k is expected as a result of the West Yorkshire police pay award for PCSOs. The income targets for the service are expected to be achieved.

**Resources Strategy & Commissioning (£401k underspend)**

There is a projected underspend on Supporting People contract payments. Community Centres are projected to overspend by £178k but it has been assumed that £130k of further actions will be identified by the service. This is a challenging target. Review of charges to Public Health indicates an increased proportion of staff time spend on Commissioning Drug Treatment & Intervention and an action plan of £45k additional income has been assumed. The Drugs Commissioning Service has agreed a list of contracts that will be funded by Public Health and the Police and Crime Commissioner therefore no over/underspend is anticipated.

**Statutory Housing (£0k balanced)**

Staffing savings of £229k have been projected. This is primarily due to post vacancies arising from the recent restructure. The staffing underspend will offset efficiency targets built into the 13/14 budget - primarily the £200k target for Adaptions income from Housing Associations which has been treated as capital income.

**Parks & Countryside (£150k underspend)**

An underspend of £194k on staffing is anticipated for the year due to a number of vacant posts at the start of the year. An NNDR revaluation will give a one off underspend of £168k in 13/14. However this is partially offset by a £70k golf income pressure, £46k utilities pressure and a £123k pressure on insurance charges and in overall terms the service is expected to underspend by £150k.

**Car Parking (£528k underspend)**

Savings from vacant posts that are in the process of being recruited to will save £106k. Parking income is projected to be £528k higher than the budget. This is mainly additional income from existing bus lane enforcement (£456k), New BLE sites are assumed to cover their costs in year 1 at £157k. Net result of Car park closures are estimated generate additional £175k and fee income at Woodhouse is forecast at £287k lower than the budget.

**Waste Management (£622k overspend)**

Refuse Collection is projected to over spend by around £360k. The estimated costs of sickness cover above the budget is £137k, staff in MWC is £15k and the cost of additional management support helping to progress key service projects is expected to be around £86k. Additional front line support to ensure the successful introduction of phase 1 AWC has cost £16k and if replicated in Phase 2 will be around £31k. Vehicle repairs are forecast to be around £115k above the budget, Although this is a pressure it is a significant cost reduction on the 12/13 position. Within Waste (Strategy & Disposal) £200k relates to the continuing reduction in electricity from gas generation at Gamblethorpe, with the remaining variance relating to additional payments for extra contact centre staff and the additional cost of 'waste recycling advisors' within the Education budget. Savings in procurement costs of around £100k are also forecast.

**Environmental Action (£102k overspend)**

Additional cleansing in Arena quarter after events £50k, and ongoing costs of staff in MWC are anticipated to be £119k partially offset by other staffing savings.

**Budget Management - net variations against the approved budget;**

**Summary By Expenditure Type**

|           | Latest Estimate<br>£'000 | Projected Variations |                   |                                 |                    |                           |                                |                               |                        |                               | Total (under) /<br>overspend<br>£'000 |                 |
|-----------|--------------------------|----------------------|-------------------|---------------------------------|--------------------|---------------------------|--------------------------------|-------------------------------|------------------------|-------------------------------|---------------------------------------|-----------------|
|           |                          | Staffing<br>£'000    | Premises<br>£'000 | Supplies &<br>Services<br>£'000 | Transport<br>£'000 | Internal Charges<br>£'000 | External<br>Providers<br>£'000 | Transfer<br>Payments<br>£'000 | Appropriation<br>£'000 | Total<br>Expenditure<br>£'000 |                                       | Income<br>£'000 |
| Quarter 1 | 78,016                   | 4                    | (121)             | 116                             | (283)              | 6                         | 148                            | 0                             | 0                      | (130)                         | 129                                   | 0               |
| Month 4   | 79,147                   | (55)                 | (250)             | 303                             | (504)              | (472)                     | (272)                          | 0                             | 276                    | (974)                         | 974                                   | 0               |
| Month 5   | 79,230                   | 180                  | (194)             | 358                             | (414)              | 0                         | (302)                          | 0                             |                        | (372)                         | (20)                                  | (392)           |

**Summary By Service**

|                                     | Latest Estimate<br>£'000 | Quarter 1 | Month 4  | Month 5      |   |
|-------------------------------------|--------------------------|-----------|----------|--------------|---|
|                                     |                          | £'000     | £'000    | £'000        |   |
| Community Safety                    | 3,398                    | (20)      | (51)     | (36)         | £48k staffing underspend, primarily LeedsWatch/Signpost less £9k of WYP pay pressure for PCSOs                      |
| Resources, Strategy & Commissioning | 13,320                   | (19)      | 51       | (401)        | reflects underspend on Supporting People  |
| Statutory Housing                   | 2,671                    | 0         | 0        | 0            | £229k staffing savings less income pressures from unachieved budget action plans (£200k Housing Association Income) |
| Parks & Countryside                 | 10,927                   | (1)       | 0        | (150)        | £194k staffing plus £168k NNDR underspend - less golf income, insurance and utilities and pressures                 |
| Waste Strategy and Disposal         | 19,170                   | 0         | 72       | 226          | £95k Education budget re additional contact centre support AWC, Gamblethorpe income £200k                           |
| Waste Operations                    | 3,122                    | 0         | 8        | 34           | Income shortfall partially offset by savings  |
| Refuse Collection                   | 18,957                   | 111       | 99       | 362          | £741k staffing pressure less £359k vehicle savings (mainly financing savings)                                       |
| Environmental Action                | 11,016                   | 44        | 20       | 70           | Cleansing of Arena Quarter £50k   |
| Environmental Health                | 3,647                    | (9)       | 12       | 31           | MWC costs   |
| Car Parking                         | -6,998                   | (106)     | (211)    | (528)        | £106k staffing savings and additional income  |
| <b>Total</b>                        | <b>79,230</b>            | <b>0</b>  | <b>0</b> | <b>(392)</b> |   |

**STRATEGY AND RESOURCES**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 5**

**Overall Position**

Overall, a balanced position is projected and no major risks have been identified as part of the month 5 budget monitoring process. There are still some pressures on staffing budgets within HR, though the projections assume that compensatory savings will be found by year end. The biggest change since last month is a reduction in expected income to the PPPU.

**Strategy and Improvement**

In general, the service is on-line to achieve the staffing savings reflected in the budget. However, the projected additional staffing requirement to implement the 'Changing the Workplace' programme is now estimated at £514k, but this cost will be part capitalised and the remainder funded from savings in prudential borrowing charges.

**Finance**

Pay savings (£782k) reflected were reflected in the 2013/14 budget. Despite in the early months of the year this looked to be a difficult challenge to achieve, in the last three months there have been a number of staff moves and leavers over and above the known early leavers. As a result, the service is currently projecting to be underspent by £74k by year end

**Human Resources**

Against the £500k pay savings in the budget, an overspend of £168k is now forecast at year after reflecting known early leavers, although a number of previously vacant posts are now assumed to be filled during the year. As with the previous month, the projection assumes that further savings will be made to bring this service on line by the year end.

**Technology**

A small underspend of £40k is now projected which is as a result of savings on featurenet lines. Spend on staffing is around £192k below budget and some progress is being made with appointing permanent staff instead of using contractors. As a result of the underspend on pay, capitalisation 'income' is correspondingly down to produce an overall balanced position. In addition, modest savings in maintenance/support contracts and capital charges are also being predicted at this point in time to produce an overall balanced position.

**Procurement**

A slight increase in the underspend due to staff vacancies is partly offset by the reduced recharge agreed with the ALMO's, giving an overall projected underspend of £20k.

**PPPU**

A shortfall in income of £138k is now projected as the project management support for NGT has been agreed as a secondment rather than the normal hourly recharge basis.

**BUDGET MANAGEMENT - NET VARIATIONS AGAINST THE APPROVED BUDGET**

|           | Latest Estimate<br>£'000 | Projected Variations |                   |                                 |                    |                           |                                |                               |                            |                 | Total (under) /<br>overspend<br>£'000 |
|-----------|--------------------------|----------------------|-------------------|---------------------------------|--------------------|---------------------------|--------------------------------|-------------------------------|----------------------------|-----------------|---------------------------------------|
|           |                          | Staffing<br>£'000    | Premises<br>£'000 | Supplies &<br>Services<br>£'000 | Transport<br>£'000 | Internal Charges<br>£'000 | External<br>Providers<br>£'000 | Transfer<br>Payments<br>£'000 | Total Expenditure<br>£'000 | Income<br>£'000 |                                       |
| Quarter 1 | 42,148                   | (133)                | (1)               | 10                              | (6)                | 30                        | 0                              | 0                             | (100)                      | 100             | 0                                     |
| Month 4   | 42,041                   | (219)                | 0                 | 38                              | (3)                | 29                        | 0                              | 0                             | (155)                      | 155             | 0                                     |
| Month 5   | 41,964                   | (424)                | 4                 | 141                             | (8)                | 34                        | 0                              | 0                             | (253)                      | 253             | 0                                     |

|                                 | Latest Estimate<br>£'000 | Quarter 1<br>£'000 | Month 4<br>£'000 | Month 5<br>£'000 | Month 6<br>£'000 | Month 7<br>£'000 | Month 8<br>£'000 | Month 9<br>£'000 | Month 10<br>£'000 | Month 11<br>£'000 | Month 12<br>£'000 | Outturn<br>£'000 |
|---------------------------------|--------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|
| Strategy and Improvement        | 7,314                    | 0                  | 1                | 0                |                  |                  |                  |                  |                   |                   |                   |                  |
| Finance                         | 12,016                   | (2)                | (18)             | (78)             |                  |                  |                  |                  |                   |                   |                   |                  |
| Human Resources                 | 6,664                    | 24                 | 17               | 0                |                  |                  |                  |                  |                   |                   |                   |                  |
| Technology                      | 15,397                   | 0                  | 1                | (40)             |                  |                  |                  |                  |                   |                   |                   |                  |
| Procurement                     | 1,718                    | (21)               | 1                | (20)             |                  |                  |                  |                  |                   |                   |                   |                  |
| Public Private Partnership Unit | (1,145)                  | 0                  | (2)              | 138              |                  |                  |                  |                  |                   |                   |                   |                  |
| <b>Total</b>                    | <b>41,964</b>            | <b>0</b>           | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>         |

**LEGAL AND DEMOCRATIC SERVICES**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 5**

**Overall Narrative**

No significant issues or risks have been identified in terms of achieving the budget actions necessary to deliver a balanced position by year end.

**Legal Services**

In respect of expenditure, the cost of locums used to cover staffing vacancies are offset by savings in the overall pay budget. The locums will be replaced by permanent staff once the recruitment cycle has been completed. Running costs are expected to be on-line with budget.

In terms of income, the context is set by the outturn position for 2012/13 where there was an under-recovery of income of £373k. For the 2013/14 budget, income was reduced by £432k to remove the 'profit' element that service generated in respect of charges to general fund services and it was proposed that hourly charge out rates be adjusted accordingly. At present the projection is for the income budget to be achieved in 2013/14. A new simplified and streamlined charging mechanism which will soon be implemented which will significantly reduce the time spent on recharges both within Legal Services and also the client directorates.

**Democratic Services**

Current staffing levels are on-line with budget and no other significant cost pressures mean that a balanced budget is projected at year end. 3 agency staff were employed during the early months of the financial year to work on school appeals.

**BUDGET MANAGEMENT - NET VARIATIONS AGAINST THE APPROVED BUDGET**

|           | Latest Estimate<br>£'000 | Projected Variations |                   |                                 |                    |                              |                                |                               |      | Total Expenditure<br>£'000 | Income<br>£'000 | Total (under) /<br>overspend<br>£'000 |
|-----------|--------------------------|----------------------|-------------------|---------------------------------|--------------------|------------------------------|--------------------------------|-------------------------------|------|----------------------------|-----------------|---------------------------------------|
|           |                          | Staffing<br>£'000    | Premises<br>£'000 | Supplies &<br>Services<br>£'000 | Transport<br>£'000 | Internal<br>Charges<br>£'000 | External<br>Providers<br>£'000 | Transfer<br>Payments<br>£'000 |      |                            |                 |                                       |
| Quarter 1 | 4,053                    | (6)                  | 0                 | (4)                             | (1)                | 0                            | 0                              | 0                             | (11) | 3                          | (8)             |                                       |
| Month 4   | 4,042                    | (4)                  | 0                 | (2)                             | (1)                | 0                            | 0                              | 0                             | (7)  | 3                          | (4)             |                                       |
| Month 5   | 4,042                    | (4)                  | 0                 | (2)                             | (1)                | 0                            | 0                              | 0                             | (7)  | 3                          | (4)             |                                       |

|                     | Latest Estimate<br>£'000 | Quarter 1 | Month 4 | Month 5 | Month 6 | Month 7 | Month 8 | Month 9 | Month 10 | Month 11 | Month 12 | Outturn<br>£'000 |
|---------------------|--------------------------|-----------|---------|---------|---------|---------|---------|---------|----------|----------|----------|------------------|
|                     |                          | £'000     | £'000   | £'000   | £'000   | £'000   | £'000   | £'000   | £'000    | £'000    | £'000    |                  |
| Legal Services      | (1,488)                  | 0         | 0       | 0       |         |         |         |         |          |          |          |                  |
| Democratic Services | 5,530                    | (8)       | (4)     | (4)     |         |         |         |         |          |          |          |                  |
| Total               | 4,042                    | (8)       | (4)     | (4)     | 0       | 0       | 0       | 0       | 0        | 0        | 0        | 0                |

**PUBLIC HEALTH**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 5**

**Overall**

The Public Health function transferred to the Council from NHS Leeds with effect from 1st April 2013. The first year allocation of government funding is £36.9m which has now been allocated out across the various service headings within the new Directorate. The funding is ring-fenced to Public Health activities and any under or overspend will be carried forward. In addition to the main funding, an additional amount of £80k has been received for one-off initiatives.

At month 5, the projection is that there will be a £300k underspend on staffing. This is due to leavers and delays in the current recruitment process.

**Staffing**

At present there are a number of vacancies and a phased approach is being taken with recruitment. 6 Administration and Business Support posts have now been internally advertised and 1 post has been filled already and the other 5 are at interview stage. 5 Public Health Specialist posts have been job evaluated and are currently being looked at as part of the talent pool process they will then go to internal advert by mid September. The PH Leadership Team reviewed all other requirements on 5th September, the next stage is for this to be costed before Delegated Decision Report is finalised.

In addition, during August 7 members of staff (6.81 fte's) transferred into Public Health from Adult Social Care. However, as Public Health were already funding these posts there is no additional cost to the service.

**Commissioned services**

This is the main area of spend and so far a total of £30.8m has been committed. Public Health commissions and funds services directly and also some services are commissioned with other parts of the council. Almost all the contracts are fixed price with payments made on a quarterly basis so there is minimal risk of over (or under) spend, hence the balanced projections across all headings.

**BUDGET MANAGEMENT - NET VARIATIONS AGAINST THE APPROVED BUDGET**

|         | Latest Estimate<br>£'000 | Projected Variations |                   |                                 |                    |                              |                                |                               |                  |                               |                 | Total<br>(under)/overs<br>pend<br>£'000 | Transfers to<br>reserves<br>£'000 |   |
|---------|--------------------------|----------------------|-------------------|---------------------------------|--------------------|------------------------------|--------------------------------|-------------------------------|------------------|-------------------------------|-----------------|---|-----------------------------------|---|
|         |                          | Staffing<br>£'000    | Premises<br>£'000 | Supplies &<br>Services<br>£'000 | Transport<br>£'000 | Internal<br>Charges<br>£'000 | External<br>Providers<br>£'000 | Transfer<br>Payments<br>£'000 | Capital<br>£'000 | Total<br>Expenditure<br>£'000 | Income<br>£'000 |   |                                   |   |
| Month 2 | 0                        | 0                    | 0                 | 4                               | 0                  | 0                            | (4)                            | 0                             | 0                | 0                             | 0               | 0                                       | 0                                 | 0 |
| Month 3 | 0                        | 0                    | 0                 | 4                               | 0                  | 0                            | 76                             | 0                             | 0                | 80                            | (80)            | 0                                       | 0                                 | 0 |
| Month 4 | 0                        | 2                    | 0                 | 10                              | 0                  | 0                            | (12)                           | 0                             | 0                | 0                             | 0               | 0                                       | 0                                 | 0 |
| Month 5 | 0                        | (301)                | 0                 | 10                              | 0                  | 0                            | (10)                           | 0                             | 0                | (301)                         | 1               | (300)                                   | 300                               | 0 |

|   | Latest Estimate<br>£'000 | Month 2<br>£'000 | Month 3<br>£'000 | Month 4<br>£'000 | Month 5<br>£'000 | Month 6<br>£'000 | Month 7<br>£'000 | Month 8<br>£'000 | Month 9<br>£'000 | Month 10<br>£'000 | Month 11<br>£'000 | Month 12<br>£'000 | Outturn<br>£'000 |
|---|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|
| Public Health grant                               | (37,000)                 |                  |                  |                  |                  |                  |                  |                  |                  |                   |                   |                   |                  |
| Public Health: staffing and general running costs | 7,184                    | 0                | 0                | 0                | (300)            |                  |                  |                  |                  |                   |                   |                   |                  |
| Commissioned Services:                            |                          |                  |                  |                  |                  |                  |                  |                  |                  |                   |                   |                   |                  |
| Health Protection                                 | 1,348                    | 0                | 0                | 0                | 0                |                  |                  |                  |                  |                   |                   |                   |                  |
| Healthy Living and Public Health Intelligence     | 1,146                    | 0                | 0                | 0                | 0                |                  |                  |                  |                  |                   |                   |                   |                  |
| Older People and Long Term Conditions             | 1,641                    | 0                | 0                | 0                | 0                |                  |                  |                  |                  |                   |                   |                   |                  |
| Health Improvement and Commissioning              | 20,631                   | 0                | 0                | 0                | 0                |                  |                  |                  |                  |                   |                   |                   |                  |
| Child and Maternal Health                         | 3,840                    | 0                | 0                | 0                | 0                |                  |                  |                  |                  |                   |                   |                   |                  |
| Mental Wellbeing                                  | 813                      | 0                | 0                | 0                | 0                |                  |                  |                  |                  |                   |                   |                   |                  |
| Population Healthcare                             | 397                      | 0                | 0                | 0                | 0                |                  |                  |                  |                  |                   |                   |                   |                  |
| <b>Total</b>                                      | <b>0</b>                 | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>(300)</b>     |                  |                  |                  |                  |                   |                   |                   |                  |

**CITIZENS AND COMMUNITIES  
FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR  
Month 5**

**Overall**

in line with previous months, a balanced budget is still projected for year end. An overspend of £141k is now predicted within Benefits, Welfare and Poverty, partly due to increased benefit caseload, however actions will be developed across the Directorate to ensure that corresponding savings are achieved to balance the budget.

**Locality Leadership**

Month 5 projections are for a balanced budget. A result of the 'Investing in Young People' agenda is that £250k has been transferred from Children's' Services to the Area Committees as additional provision for youth activities. This will increase to £500k in 2014/15.

**Customer Access**

Current workload is being met by the existing staff plus 8 people from the 'Slivers of Time' pool and 3 specialist agency. However, at month 5 this is expected to be contained within the budget available.

**Licensing and Registration**

Staffing vacancies have been largely offset by increased overtime and agency costs. There is a projected overspend due to the by-election costs, though overall this service is expected to be on budget.

**Benefits, Welfare and Poverty**

The service is currently experiencing high demand due to changes in housing benefits available and the introduction of a new council tax scheme. There are a number of staff vacancies in the benefits assessment and social fund teams, but agency staff and overtime is being used to meet demand, producing a net £67k overspend on staffing related costs.

The service has had to procure a new software update for £114k but this is grant funded. Other costs are envisaged such as rising costs of postage and printing at £59k which are not funded and therefore represent a pressure. Car allowance lump sum payments of £26k also represent a pressure.

Housing benefit spend/government subsidy is currently projected to be on target. Although council tax benefit has ceased for 2013/14, the service continues to collect overpaid council tax benefit on past years' claims. It is envisaged that £149k will be able to be recouped, this will benefit the 'collection fund' account rather than directly within Citizens and Communities.

**BUDGET MANAGEMENT - NET VARIATIONS AGAINST THE APPROVED BUDGET:**

|           | Latest Estimate<br>£'000 | Projected Variations |                   |                                 |                    |                              |                                |                               |                            |                 | Total (under) /<br>overspend<br>£'000 |
|-----------|--------------------------|----------------------|-------------------|---------------------------------|--------------------|------------------------------|--------------------------------|-------------------------------|----------------------------|-----------------|---------------------------------------|
|           |                          | Staffing<br>£'000    | Premises<br>£'000 | Supplies &<br>Services<br>£'000 | Transport<br>£'000 | Internal<br>Charges<br>£'000 | External<br>Providers<br>£'000 | Transfer<br>Payments<br>£'000 | Total Expenditure<br>£'000 | Income<br>£'000 |                                       |
| Quarter 1 | 10,156                   | (56)                 | 0                 | 146                             | 5                  | 0                            | 0                              | 0                             | 95                         | (95)            | 0                                     |
| Month 4   | 10,141                   | 34                   | 0                 | 200                             | 28                 | 0                            | 0                              | 7,108                         | 7,370                      | (7,370)         | 0                                     |
| Month 5   | 10,391                   | 36                   | 0                 | 194                             | 34                 | 0                            | 0                              | 6,088                         | 6,352                      | (6,352)         | 0                                     |

|                               | Latest Estimate<br>£'000 | Projected Variations |                  |                  |                  |                  |                  |                  |                   |                   |                   |          | Outturn<br>£'000 |
|-------------------------------|--------------------------|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|----------|------------------|
|                               |                          | Quarter 1<br>£'000   | Month 4<br>£'000 | Month 5<br>£'000 | Month 6<br>£'000 | Month 7<br>£'000 | Month 8<br>£'000 | Month 9<br>£'000 | Month 10<br>£'000 | Month 11<br>£'000 | Month 12<br>£'000 |          |                  |
| Locality Leadership           | 4,682                    | 0                    | 1                | 0                |                  |                  |                  |                  |                   |                   |                   |          |                  |
| Customer Access               | 6,526                    | 0                    | 0                | 0                |                  |                  |                  |                  |                   |                   |                   |          |                  |
| Licensing & Registration      | 170                      | 0                    | (1)              | (1)              |                  |                  |                  |                  |                   |                   |                   |          |                  |
| Benefits, Welfare and Poverty | -987                     | 0                    | 0                | 1                |                  |                  |                  |                  |                   |                   |                   |          |                  |
| <b>Total</b>                  | <b>10,391</b>            | <b>0</b>             | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b> | <b>0</b>         |

**CIVIC ENTERPRISE LEEDS**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 5**

**Overall position**

The budget 2013/14 represents an increased surplus of £2.4m compared to last year's outturn position and hence a difficult challenge for Civic Enterprise Leeds to deliver. At month 5 Civic Enterprise Leeds is reporting a pressure of £565k within Commercial Group.

**Business Support Centre**

The projected overspend reflects the cost of £35k (2 x B1 posts) to deal with the legislative changes in respect of pre-employment screening.

**Commercial Services**

The budget for 2013/14 is for an increased surplus of £2m against the outturn 12-13; £9.1m surplus against outturn £7.1m surplus. This is also an increase of £0.8m from last year's budget. Even though this contained a number of one off pressures, the target of increasing the surplus to £9.1m in 2013/14 represents a difficult challenge for Commercial Services.

The overall pressure of £565k comprises £302k Cleaning, £61k Property Maintenance and £202k in Education Catering & Welfare.

The 13/14 financial plan for Cleaning assumed £155k savings from delivering a lower cleaning specification for facilities management buildings (£95k) and non-facilities management buildings £60k.

Whilst delivery of the facilities management element is on track, engagement around non facilities management buildings has proved more problematical with delivery slipping into 14/15 financial year. A further £40k pressure is due to slippage in the commencement of additional high rise chute cleaning within WNW ALMO. Assumes start date was Jan'13 but will now happen in the Autumn at earliest. Full year savings of £65k assumed in the financial plan. A further staffing pressure of £200k relates to lower numbers of staff leaving under the ELI scheme; pressures on overtime and agency to generate the turnover and profit.

Property Maintenance £61k shortfall due to lower profit in certain trading units, in particular some Service Level Agreements within electrical and planned units.

Education Catering & Welfare provision costs have significantly increased in 2013, £150k, covering fresh / frozen and dried goods. Whilst the budget assumed 72p per meal, current projections are for 75p per meal. All contractors are being challenged around price increases. A further pressure of £50k is around staffing and reflects higher use of agency and overtime to deliver the primary meals service.

|           | Latest Estimate<br>£'000 | Staffing<br>£'000 | Premises<br>£'000 | Supplies &<br>Services<br>£'000 | Transport<br>£'000 | Projected Variations         |                                |                        | Total Expenditure<br>£'000 | Income<br>£'000 | Total (under) /<br>overspend<br>£'000 |
|-----------|--------------------------|-------------------|-------------------|---------------------------------|--------------------|------------------------------|--------------------------------|------------------------|----------------------------|-----------------|---------------------------------------|
|           |                          |                   |                   |                                 |                    | Internal<br>Charges<br>£'000 | External<br>Providers<br>£'000 | Appropriation<br>£'000 |                            |                 |                                       |
| Quarter 1 | 1,485                    | 168               | 42                | 159                             | 1                  | 0                            | 0                              | 0                      | 370                        | 315             | 685                                   |
| Month 4   | 1,475                    | 290               | 110               | 267                             | (8)                | 0                            | 0                              | (56)                   | 603                        | (2)             | 601                                   |
| Month 5   | 1,496                    | 193               | 111               | 297                             | (17)               | 2                            | 0                              | (56)                   | 529                        | 70              | 599                                   |

|                         | Latest Estimate<br>£'000 | Quarter 1<br>£'000 | Month 4<br>£'000 | Month 5<br>£'000 | Month 6<br>£'000 | Month 7<br>£'000 | Month 8<br>£'000 | Month 9<br>£'000 | Month 10<br>£'000 | Month 11<br>£'000 | Month 12<br>£'000 | Outturn<br>£'000 |
|-------------------------|--------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|
| Business Support Centre | 2,854                    | 213                | 34               | 35               |                  |                  |                  |                  |                   |                   |                   |                  |
| Commercial Services     | (9,148)                  | 472                | 565              | 565              |                  |                  |                  |                  |                   |                   |                   |                  |
| Facilities Management   | 7,769                    | 0                  | 2                | (1)              |                  |                  |                  |                  |                   |                   |                   |                  |
| <b>Total</b>            | <b>1,475</b>             | <b>685</b>         | <b>601</b>       | <b>599</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>         |