

## Report of the Deputy Chief Executive

### Report to Executive Board

Date: 20<sup>th</sup> April 2016

### Subject: Financial Health Monitoring 2015/16 – Provisional Outturn

Are specific electoral Wards affected? 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? If relevant, Access to Information Procedure Rule number: Appendix number:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

### Summary of main issues

1. The purpose of this report is to inform the Executive Board of the financial health of the authority in respect of the revenue budget and the Housing Revenue Account (HRA).
2. The 2015/16 financial year is the second year covered by the 2013 Spending Review and again presents significant financial challenges to the Council. In terms of the medium-term financial strategy, it is clear that the Government's deficit reduction plans will extend through to at least 2019/20, with the announced reductions in government funding for local government meaning that further savings will be required.
3. Executive Board will recall that the 2015/16 general fund revenue budget provides for a variety of actions to reduce spending by £45m. It is clear that actions have taken place across all areas of the Council and also that significant savings have been delivered in line with the budget.
4. The provisional outturn position is for an overall underspend of £0.17m. This projection represents an improvement of £0.8m from the previously reported position.
5. The Housing Revenue Account is projecting a surplus of £1m.

## Recommendations

6. Members of the Executive Board are asked to note the provisional outturn position of the Authority for 2015/16.

### 1. Purpose of this report

1.1 This report sets out for the Executive Board the Council's projected financial health position for 2015/16 together with other key financial indicators.

1.2 Budget management and monitoring is a continuous process throughout the year, and this report presents the provisional outturn position and also comments on the key issues impacting on the overall achievement of the budget for the current year.

1.3 Although the Council's revenue accounts are not closed at the time of writing, this report does provide members with a provisional outturn position for 2015/16. The final position, subject to audit will be reported to the June meeting of the board.

### 2. Background information

2.1 Executive Board will recall that the net budget for the general fund was set at £523.78m, supported by the use of £1.45m of general fund reserves.

2.2 Financial monitoring continues to be undertaken on a risk-based approach where financial management resources are prioritised to support those areas of the budget that are judged to be at risk, for example the implementation of budget action plans, those budgets which are subject to fluctuating demand, key income budgets, etc. In 2015/16 we reinforced this risk-based approach with specific project management based support and reporting around the achievement of the key budget actions plans.

### 3. Main Issues

3.1 Table 1 below provides a summary of the provisional outturn position for the year.

Directorate	Director	(Under) / Over spend for the current period				Previous Month (under)/over Spend
		Staffing	Total Expenditure	Income	Total (under) /overspend	
		£000	£000	£000	£000	£000
Adult Social Care	Cath Roff	(3,259)	(224)	(206)	(430)	(157)
Children's Services	Nigel Richardson	(1,295)	6,871	(2,495)	4,376	3,753
City Development	Martin Farrington	(1,009)	189	(499)	(310)	(275)
Environment & Housing	Neil Evans	(2,769)	755	(2,139)	(1,384)	(1,469)
Strategy & Resources	Alan Gay	(2,595)	(2,677)	2,353	(324)	(202)
Citizens & Communities	James Rogers	(224)	236	(1,412)	(1,176)	(233)
Public Health	Dr Ian Cameron	(676)	806	(852)	(46)	146
Civic Enterprise Leeds	Julie Meakin	429	25	176	201	200
Strategic & Central	Alan Gay	954	245	(1,322)	(1,077)	(1,161)
<b>Total Current Month</b>		<b>(10,444)</b>	<b>6,226</b>	<b>(6,396)</b>	<b>(170)</b>	<b>601</b>

3.2 The key issues are outlined below and further information is shown in the financial dashboards at appendix 1.

3.2.1 **Adult Social Care** – The provisional outturn position for the directorate is an underspend of £0.43m. Projected expenditure has increased on community care placements, including those within the learning disability pooled budget. This has been offset by reductions across a range of budget heads.

Some slippage and likely non-achievement of planned savings has been identified on some of the most challenging budget action plans. There is slippage in delivering the specific actions for savings of £0.8m within the community care packages budget. £1m relates to revenue funding for community intermediate care beds from health which is now unlikely, but contingency funding has been applied to offset the shortfall. The current projection is for shortfalls of £1.2m in the budgeted saving from reviewing grants and contracts with third sector providers and £0.3m on transport. Slippage of £0.7m on the charging review will occur as any changes will not now take place before April 2016. These pressures are offset by projected underspends on a range of budget heads, further details of which are outlined in the dashboard at appendix 1.

3.2.2 **Children's Services** – the provisional outturn position for the directorate is an overspend of £4.4m. The overall number of children looked after is now 1,226 which represents a reduction of 29 over the last month, however within this there has been a net increase of 2 externally provided residential placements (now 53) and there are now 212 placements with independent fostering agencies which includes 9 unaccompanied asylum seeking children. The anticipated overspend (gross) for all children looked after placements is £5.5m. Staffing - overall the directorate is anticipating to underspend of £1.3m which is mainly due to slippage against recruitment plans for services which are funded from the Innovations Fund [£1m], Children's Homes [£0.7m] and Complex Needs [£0.3m]. The directorate is also anticipating to deliver a £0.6m underspend on agency staffing and overtime costs. These savings are partly offset by slippage on the budget action plans for Service transformation £0.8m and Youth Services £0.3m. The 2015/16 budget for home to school/college transport included £0.83m of anticipated savings around demand management. However, the service is projecting a £1.7m overspend which is due to continuing and increasing demand pressures around SEN transport, a rise in the number of children and young people requiring education outside the city and in their complexity of need.

Other Income – the provisional outturn position includes additional income of £2.5m which includes £1.6m of additional Health funding for family support services in children's centres, an additional £1m of funding agreed by the schools forum and also £1m of additional High Needs DSG funding to support children with special educational needs and disabilities. The provisional outturn position assumes that the directorate will carry forward £1.1m of unspent Innovations Funding into 2016/17 to maintain family group conferencing capacity and to fund commissioned services in respect of domestic violence and also DfE evaluation costs.

3.2.3 **City Development** – the directorate is anticipating a bottom-line underspend of £0.31m against the £46m net managed budget. The provisional outturn includes the receipt of additional one off income. The majority of the budget action plans are expected to deliver the anticipated savings with the exception of the plans around

increased asset management income [£0.6m], the community asset transfer proposals [£0.14m] and the anticipated savings in sport and active recreation [(£0.06m)].

- 3.2.4 **Environment & Housing** – the provisional outturn position for the directorate is a year-end underspend of £1.4m against its £59.7m net managed budget. A key area of underspend relates to car parking where, through a combination of staffing savings and additional fee income from both off and on-street, an underspend of £1.2m is projected.

Waste Management are anticipating an underspend of £0.7m which includes the £0.4m of additional PFI grant income savings due to the Recovery and Energy from Waste Facility (RERF) being certified as ready to take waste for commissioning a month earlier than assumed in the budget. Parks and Countryside and Community Safety are forecasting overspends of £0.4m and £0.04m respectively and Environment Action & Health is anticipating to outturn £0.2m under budget.

- 3.2.5 **Public Health** – overall, the anticipated position is a marginal underspend of £0.05m against the £50.6m public health budget. This reflects the implementation of the 6.2%, or £200m national in-year cut to the 2015/16 Public Health grant allocation which for Leeds represents a reduction of £2.8m in grant income against which savings have been identified and are assumed within the provisional outturn position.

- 3.2.6 **Strategy & Resources** – the provisional outturn position for the directorate is an underspend of £0.32m which reflects the positive progress against the range of budget savings plans. The main pressure is around court fee income [£0.2m] which is offset by additional savings across Human Resources, Information Technology and Democratic Services.

- 3.2.7 **Citizens & Communities** – the provisional outturn position is that the directorate will deliver the budgeted level of savings and deliver an underspend of £1.2m of which £0.5m relates to the recovery of Housing Benefits overpayments income. Many of the required budget action plans have already been implemented and achieved, and in all cases work is progressing to achieve the required savings.

- 3.2.8 **Civic Enterprise Leeds (CEL)** – the overall provisional outturn position for CEL is an overspend of £0.2m which is primarily accounted for by a £165k overspend against the Catering net budget and a £150k overspend on Property Cleaning. The catering overspend is a result of an income shortfall against the increased budgeted number of meals whereas the property overspend arises from not meeting efficiencies included within the base budget. These pressures are mitigated by anticipated underspends in Facilities Management, Corporate Property Management and the Business Support Centre.

- 3.2.9 **Strategic & Central budgets** - overall, the strategic & central budgets are forecast to underspend by £1.1m. There are a number of key variations within this figure.

- i) The Business Rates Retention Scheme came into effect in April 2013 and significantly changed the system of financing local government. In terms of business rates income, whilst there has been some growth, this has been offset by the impact of successful valuation appeals and other reductions to

the rating list, either through closure, Valuation Office reviews or other appeals against the rating list. Whilst the impact of major variations in business rates income is managed through a collection fund and therefore will impact on future years, there will be an impact on the levy payment to the business rates pool which is budgeted for within the general fund. Based on the latest business rates information, we are anticipating a levy payment of £1.5m in 2015/16 which is £1.3m less than the budget.

- ii) An additional £2.3m of savings to the revenue budget are anticipated in 2015/16 through the additional capitalisation of eligible general expenditure (£0.3m) and eligible spend in schools budgets (£2m).
- iii) The forecast on the strategic budget also recognises that the £1m corporate procurement target will be achieved through Directorate budgets. Likewise, the £1.2m saving in respect of spend outside of council contracts will be managed through directorate resource allocations.
- iv) New Homes Bonus is a funding mechanism rewarding councils that increase the number of occupied homes within their areas. The reward effectively doubles the amount of Council Tax for every new home built or empty home brought back into use, and is payable for six years. The 2015/16 budget assumes some £18.5m in respect of New Homes Bonus. The provisional outturn recognises the confirmed shortfall of £0.85m.
- v) Early Leavers Initiative – the provisional outturn anticipates costs of £3.8m in 2015/16 which is a shortfall of £1.8m against the £2m earmarked reserve and which will generate net savings of around £23m over a 5-year period.
- vi) In addition, there is a potential reduction in section 278 income of approximately £3.1m which reflects lower development activity than anticipated.
- vii) Earmarked Reserves - members will recall that the previous month 9 financial health report included savings from utilising £0.5m of reserves which had been previously earmarked in respect of a potential liability in respect of past insurance receipts with regards to Municipal Mutual Insurance. Unfortunately, communication has very recently been received which now indicates that these monies will be needed and therefore the funding has been moved back into earmarked reserves. Following a review of future liabilities, this is offset in the provisional outturn position by a £1.5m transfer from the earmarked capital reserve.
- viii) Holiday Pay enhancements – following recent case law, the provisional outturn position includes £1m relating to the regional collective agreement in respect of the Council's obligation to pay 'normal pay' to employees on annual leave. This agreement applies an up-lift to annual leave payments to reflect enhancements, primarily overtime payments, which are not currently paid to employees on annual leave.

3.2.10 Additional information across the range of budget action plans, other risk areas and forecast budget variations can be found in the financial dashboards at appendix 1.

### **3.3 Other Financial Performance**

#### **3.3.1 Council Tax**

The Council Tax in-year collection rate to the end March 2016 stands at 95.88% which is marginally ahead [0.22%] the performance in 2014/15. The year-end forecast is to achieve the 95.7% target collection rate, collecting some £287m of income in the year. The anticipated year-end surplus on the council tax collection fund is estimated to be £2.5m of which the Leeds share is £2.1m.

**3.3.2 Business Rates** – the in-year Business Rates collection rate to the end of March 2016 stands at 97.81% which is ahead [0.47%] the performance at this point in 2014/15. The year-end forecast is to achieve the 97.7% target collection rate, collecting some £372m of business rates income. However, whilst collection rates continue to be on target, as mentioned at paragraph 3.2.9, there continues to be a significant issue around the total income to be collected and specifically the high number and backdating of business rates appeals. The financial impact of these will manifest in 2016/17 through the collection fund and this has been recognised in the 2016/17 budget.

**3.3.3 Prompt payment of Creditors** - the performance as at February 2016 for the prompt payment of invoices processed within 30 days is 93.12% which continues to be above the target of 92%.

### **4. Housing Revenue Account (HRA)**

**4.1** The provisional outturn position for the Housing Revenue Account is an anticipated surplus of £1m.

**4.2** Overall income is projected to be £0.7m more than the budget which is primarily due to additional rent income of £0.4m, along with additional income from service charges of £0.34m. Savings of £0.9m are anticipated in relation to employees, which is primarily due to vacant posts. Additional spend on the disrepair provision [£0.24m], internal services [£0.4m] and repairs to dwellings [£0.7m] are expected to be offset by reduced spend on premises [£0.37m] and supplies and services [£0.9m]. Additional information can be found in the financial dashboard at appendix 1.

### **5. 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 2015/16 was subject to Equality Impact Assessments where appropriate and these can be seen in the papers to Council on 25th February 2015.

#### **5.3 Council Policies and Best Council Plan**

**5.3.1** The 2015/16 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.

## **5.6 Risk Management**

5.6.1 Budget management and monitoring is undertaken on a risk-based approach where financial management resources are prioritised to support those areas of the budget that are judged to be at risk, for example the implementation of budget action plans, those budgets which are subject to fluctuating demand and key income budgets. To reinforce this risk-based approach, specific project management based support and reporting around the achievement of the key budget actions plans is in place from 2015/16.

## **6. Recommendations**

6.1 Executive Board are asked to note the projected financial position of the Authority for 2015/16.

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

7.1 **None**

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<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 2015/16 PROVISIONAL OUTTURN

### Overall narrative

The directorate is currently projecting an underspend of £0.4m by the financial year-end, a reduction of £0.1m since Month 10. Since Period 10 virements have taken place to reflect Care Act funding being utilised across different expenditure types than was originally anticipated when the budget was set. The projection now includes increased holiday pay agreed with the Trades Unions following recent case law. Projected expenditure has increased on community care placements, including those within the learning disability pooled budget. This has been offset by reductions across a range of budget heads.

Some slippage and likely non-achievement of planned savings has been identified on some of the most challenging budget action plans. There is slippage in delivering the specific actions for savings of £0.8m within the community care packages budget. £1m relates to revenue funding for community intermediate care beds from health which is now unlikely, but contingency funding has been applied to offset the shortfall. The current projection is for shortfalls of £1.2m in the budgeted saving from reviewing grants and contracts with third sector providers and £0.3m on transport. Slippage of £0.7m on the charging review will occur as any changes will not now take place before April 2016. These pressures are offset by projected underspends on a range of budget heads, further details of which are outlined below.

The main variations at Month 11 across the key expenditure types are as follows:

#### Staffing (-£3.3m – 5.4%)

Savings due to vacancies within the care management, business support, reablement and telecare services amount to £1.8m. Within older people's residential care staffing savings of £0.6m reflect the closure of Primrose Hill and the Roseville laundry earlier than was anticipated when the 2015/16 budget was set. Savings of £1m are projected in commissioning services, resources and strategy, health and wellbeing and care reform services due to staff turnover and careful vacancy management.

#### Transport (+0.3m – 6.1%)

The budgeted savings have not yet been fully identified, but work is ongoing in conjunction with Passenger Transport Services.

#### Community care packages (+£3.3m – 1.9%)

The main variation relates to residential and nursing care placements, mostly relating to people with mental health needs and physical impairments. These cost pressures relate mainly to a relatively small number of customers with very high cost care packages. Expenditure on the learning disability pooled budget is also higher than budgeted due to a higher number of complex care packages. Direct payments, independent sector domiciliary care and supported accommodation are slightly higher than budgeted.

#### Income (-£0.2m – 0.3%)

Additional government grant income of £0.2m relates to delayed transfers of care. There is a small income shortfall due to the closure of Primrose Hill residential home earlier than was expected and some slippage on the charging review budget action plan, but these have been offset by increased income in other areas, including one to one staffing support funded through the learning disability pooled budget.

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

	PROJECTED VARIANCES														Total (under / overspend) £'000
	Expenditure Budget	Income Budget	Latest Estimate	Staffing	Premises	Supplies & Services	Transport	Internal Charges	External Providers	Transfer Payments	Capital	Appropriation	Total Expenditure	Income	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Health Partnerships	428	(388)	40	(82)	0	10	(1)	0	51	0	0	0	(23)	2	(21)
Access and Care Delivery	239,584	(44,568)	195,017	(2,200)	(364)	329	(108)	363	2,173	272	0	0	465	(106)	359
Care Reform	1,469	(167)	1,302	(230)	0	15	(2)	33	60	0	0	0	(123)	(115)	(238)
Strategic Commissioning	19,993	(29,651)	(9,658)	(289)	50	(365)	(15)	185	328	0	0	0	(106)	7	(99)
Resources and Strategy	7,030	(1,020)	6,010	(458)	2	(39)	(14)	72	0	0	0	0	(437)	6	(431)
<b>Total</b>	<b>268,504</b>	<b>(75,793)</b>	<b>192,711</b>	<b>(3,259)</b>	<b>(312)</b>	<b>(50)</b>	<b>(140)</b>	<b>653</b>	<b>2,612</b>	<b>272</b>	<b>0</b>	<b>0</b>	<b>(224)</b>	<b>(206)</b>	<b>(430)</b>



**ADULT SOCIAL CARE FINANCIAL DASHBOARD  
2015/16 PROVISIONAL OUTTURN**

<b>Key Budget Action Plans and Budget Variations:</b>		<b>Lead Officer</b>	<b>Additional Comments</b>	<b>Action Plan Value</b>	<b>RAG</b>	<b>Variation against Plan/Budget</b>
				<b>£m</b>		<b>£m</b>
<b>A. Key Budget Action Plans</b>						
1.	Reablement service	L Ward	Targets set for increased referrals that will reduce the demand for community care services	0.3	G	0.0
2.	Impact of telecare	L Ward	Targets for increased telecare installations to reduce the demand for community care services	0.5	G	0.0
3.	Review of high cost mental health care packages	M Naismith	Clear strategy for achieving savings including targeting of high cost providers, but delivery not yet fully evidenced	0.7	A	0.4
4.	Review of high cost physical disability care packages	J Bootle	Targeting high cost providers. Review capacity required.	0.2	A	0.1
5.	Review of mental health cases (CHC and Section 117)	M Naismith	Target saving considered difficult to achieve, but work ongoing to identify all the actions that can be taken.	0.3	R	0.3
6.	Reduce growth in learning disability pooled budget	J Wright / M Naismith	Actions include reviewing care packages and reviewing the local authority that has responsibility for cases in the light of the Care Act. Monitoring of savings arising from these actions is quite difficult.	1.2	G	0.0
7.	Reducing care costs through innovation	J Bootle	Work to deliver underway, including reviews of packages, better use of technology and staff training. Monitoring of savings arising from these actions is quite difficult.	2.0	G	0.0
8.	Transfer of home care packages to independent sector	D Ramskill	Plans in place to deliver through staff turnover and ELI	0.9	G	0.0
9.	Home care Better Care Fund scheme	S Hume	Business case being developed to calculate/evidence contribution from Health. Report then to be produced to enable detailed negotiations with Health	3.0	G	0.0
10.	Health Funding	S Hume	Funding received and the need for additional spend in addition to that budgeted in 2015/16 is minimal	5.9	G	0.0
11.	Community Intermediate Care beds	S Hume	Original plan for revenue payment from Health re LCC capital to build new units now unlikely to be achieved. Contingency actions being developed.	1.0	R	1.0
12.	Transport	M Naismith	Delivery of savings not yet evident	0.4	R	0.3
13.	Review of contract/grant arrangements including Supporting People	M Ward	£1m of savings identified with good delivery plans associated with them. Remainder looking difficult to achieve at this stage.	2.0	R	1.2
14.	Charging and Income Collection	A Hill	Dependent on the outcome of customer consultation over the summer. Some slippage in the timetable but contingency savings identified.	0.9	R	0.7
<b>B. Other Significant Variations</b>						
1.	Staffing	Various	Savings within Access and Care Delivery relate to care management, business support, reablement, telecare and the closure of Primrose Hill residential home earlier than budgeted. Vacancy management in back office functions has delivered further savings.			(3.3)
2.	Community care packages	J Bootle	The main variation relates to residential and nursing care placements, mostly relating to people with mental health needs and physical impairments			2.0
3.	Grants & contracts	M Ward	Contingency funding applied to offset the shortfall in achieving the budgeted savings			(0.9)
4.	Community Intermediate Care beds - contingency actions	S Hume	Options being explored to address the likely non-achievement of the CIC bed plan			(1.0)
5.	Service user income	S McFarlane	Client contributions are higher than budgeted and this is largely offsetting the slippage in the charging review.			(0.5)
7.	Grant income	S McFarlane	Grant for delayed transfers of care			(0.2)
8.	Net effect of other minor variations	Various				(0.4)
<b>Adult Social Care Directorate - Forecast Variation</b>						<b>(0.4)</b>

**CHILDREN'S SERVICES FINANCIAL DASHBOARD**  
**2015/16 PROVISIONAL OUTTURN**

**Overall** - the Directorate is anticipating an overall year end overspend of £4.4m.

**CLA Obsession** - net decrease in the overall number of children looked after of 29 (now 1,226 from 1,255 ) but a net increase of 2 external residential placements (53) from 51 over the period; There are now 212 IFA placements including 9 Unaccompanied Asylum seeking children (up 2 from Period 10) . The forecast overspend (gross) for all CLA placements is up by £300K to £5.5m this month reflecting the net increase in external placements NB the P10 projection previously assumed a net reduction of 7 external residential placements (51 to 44) and 3 IFA placements (210 to 207) by the end of the financial year.

**Staffing** - Overall the Directorate is projecting a year end underspend of £1.3m. This is primarily due to slippage against the Directorate's recruitment plans for services funded from the Innovations Fund £1m, Children's Homes £0.7m and Complex Needs £0.3m. The directorate is also on track to deliver a £0.6m underspend on agency staffing and overtime costs. These savings are partly offset by slippage on the budget action plans for Service transformation £0.8m and Youth Services £0.3m.

**Supplies & Services** - Overall forecast underspend of £0.8m mainly relates to consultancy costs for the Innovations Fund Scheme.

**Transport** - the 2015/16 strategy includes £0.83m of anticipated savings around demand management . The service is projecting a £1.7m overspend ,( up £0.5m) as a result of further demand pressures around SEN transport ,a rise in the number of children and young people requiring education outside the city and in their complexity of need.

**Partnerships/Trading** - At this stage, the action plans around trading the Directorate's services are projected to be delivered in full.

**Other Income** - Projected favourable variation of £2.5m , including £1.6m of additional Health funding for Children's Centres (Family Services), £1m of additional funding from Schools Forum and £1m of additional High Needs DSG funding for SEND. The projections assume that the Directorate will carry forward £1.1m of unspent Innovations Funding into 2016/17 in order to maintain FGC capacity , fund commissioned services around domestic violence and DfE evaluation costs.

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

	Expenditure Budget £'000	Income Budget £'000	Latest Estimate £'000	PROJECTED VARIANCES											Total (under) / overspend £'000
				Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Capital £'000	Appropriation £'000	Total Expenditure £'000	Income £'000	
Partnership, Development & Business Support	20,111	(2,828)	17,283	996	(10)	(454)	1,745	61	(14)	2	0	492	2,818	100	2,918
Learning, Skills & Universal Services	131,156	(116,486)	14,670	(915)	0	15	(14)	(185)	(1,356)	(6)	0	3	(2,458)	1,275	(1,183)
Safeguarding, Targeted & Specialist Services	125,855	(32,776)	93,079	(1,360)	(50)	(393)	208	1,013	5,949	429	0	565	6,361	(3,720)	2,641
Central Overheads	9,069	(12,851)	(3,782)	(16)	0	0	0	150	0	0	0	16	150	(150)	0
<b>Total</b>	<b>286,191</b>	<b>(164,941)</b>	<b>121,250</b>	<b>(1,295)</b>	<b>(60)</b>	<b>(832)</b>	<b>1,939</b>	<b>1,039</b>	<b>4,579</b>	<b>425</b>	<b>0</b>	<b>1,076</b>	<b>6,871</b>	<b>(2,495)</b>	<b>4,376</b>

**CHILDREN'S SERVICES FINANCIAL DASHBOARD**

**2015/16 PROVISIONAL OUTTURN**

**Key Budget Action Plans and Budget Variations:**

		<b>Lead Officer</b>	<b>Additional Comments</b>	<b>Action Plan Value</b>	<b>RAG</b>	<b>Forecast Variation</b>
<b>A. Key Budget Action plans (BAP's)</b>				<b>£m</b>		<b>£m</b>
1.	Children Looked After (CLA) Placements - reducing the need for children to be in care	Steve Walker	At 31/3/15 the active cohort of CLA stood at 1, 270, down 70 from the position at 31/3/14 (1,340) but 40 greater than assumed within the budget. At P11 the CLA cohort stands at 1,226 - main issue continues to be dependency on external residential placements (53) and Independent Fostering Agency placements (212)	7.0	R	<b>5.5</b>
2	Service Transformation/Redesign	Steve Walker	£3.15m savings from service re-design & Early Leavers Initiative (£2.15m) and exploration of joint/co-funding from key partners (£1.00m) to support devolvement of preventative/targeted services to localities. Discussions on-going with partners re joint funding of multi-agency teams; ELI driving staffing savings through post deletions and service reconfiguration - slippage anticipated	3.2	R	<b>1.0</b>
3	Reduction/reconfiguration of Youth Services (recommissioning of targeted Information & Advice contract and In-house Youth Services)	Andrea Richardson	£3.05m savings from re-commissioning of the Targeted Information & Advice Contract (£1.35m) and reducing in-house provided Youth Services (£1.70m). Commissioning target delivered - pressure of circa £0.6m anticipated (£0.45m staffing; £0.10m running costs & £0.05m activity centre income).	3.1	R	<b>0.6</b>
4	Reconfiguration of Children's Centres (including Family Support & Parenting Team & Early Help Commissioned Services)	Andrea Richardson	Slippage in plans to re-configure Children's Centres and associated services circa £1.3m; joint funding of Children's Centre services agreed with the CCGs and Schools Forum	2.2	R	<b>1.3</b>
5	Additional traded income within Children's Services	Paul Brennan	New "Leeds for Learning" web-site implemented enabling schools to enrol/subscribe for services on-line and services to track demand and inform marketing strategy - no slippage in achieving traded income target anticipated at this stage.	1.0	A	<b>0.0</b>
6	Transport -savings through reducing demand (Independent Travel Training) and general efficiency savings	Sue Rumbold	Team continue to actively work on Independent Travel Training element of savings; rise in the number of children and young people requiring education outside the city and in their complexity of need	0.8	R	<b>1.7</b>
7	Partner Heads/active schools/	Paul Brennan	Original plans put on hold pending the outcome of on-going consultation with schools forum (see 8 below)	0.3	A	<b>0.3</b>
<b>B. OTHER SIGNIFICANT VARIATIONS</b>						
8	"A life Ready for Learning" - agreement for co-funding from Schools	Paul Brennan	Joint funding proposal around devolvement of early intervention/targeted services to clusters (including Children's Centres services and Youth Services) agreed by Schools Forum in June).	0.0	A	<b>(1.0)</b>
9	Sustainability of Children's Centres - agreement for co-funding from Health	Paul Brennan	£1.60m of CCG funding secured to sustain the universal offer around Children's Centres and services provided by the Family Support and Parenting Team.	0.0	G	<b>(1.6)</b>
10	Agency/other Staffing	Steve Walker	Directorate on track to deliver £1.6M of savings on a range of staffing budgets including a £0.7m saving on Children's Homes, £0.3m saving on Complex Needs and £0.6M saving on agency staffing/overtime	0.0	G	<b>(1.6)</b>
11	Innovations Fund	Various	Further maximisation of Innovations Fund	0.0	A	<b>(1.0)</b>
12	Other	Various	Other minor variations including additional income for the Vine (£0.24m)	0.0	A	<b>(0.7)</b>
<b>Children's Services Directorate - Forecast Variation</b>						<b>4.4</b>

**CITY DEVELOPMENT FINANCIAL DASHBOARD  
2015/16 PROVISIONAL OUTTURN**

**Overall** - The provisional outturn position is that the Directorate will spend £0.31m below the £46m net managed budget. This is slightly higher than the position reported for Period 10. It is also projected that the Directorate will receive additional one off income in achieving this position.

**Staffing** - An underspend of £1,009k is projected. The budgeted reduction in FTEs has been achieved following over 100 staff leaving the Directorate through the Early Leaver Initiative scheme in the final quarter of 2014/15. Vacancies will continue to be closely managed during the remainder of the year to ensure that further savings are realised.

**Income** - the forecast position is an overachievement of £499k with a projected shortfall in advertising and other income in Asset Management offset by additional income in other services.

**Planning and Sustainable Development** - is forecast to spend below budget by £136k. Staffing is expected to be on budget. The service is still experiencing high volumes of planning applications and workloads and at Period 11 planning and building fee income is £4,456k against the phased budget of £4,186k. Total income is projected to be above budget by £145k.

**Economic Development** - is forecast to spend £80k above budget. The main variation is additional building maintenance expenditure at Kirkgate Market. Income at Kirkgate Market is currently in line with the budgeted assumptions. Savings against other expenditure budget in Economic Development are projected to partly offset the additional maintenance spend.

**Asset Management and Regeneration** - is forecast to overspend by £411k. Staffing is projected to underspend by £485k as a result of a number of vacant posts. A shortfall in income of £1,382k is forecast, mainly due to longer lead in times required to secure new income from various budget initiatives including new commercial property acquisitions, additional advertising income and income from operating additional car parking at the Leeds International Pool site. Although all these are progressing income will be less than the budgeted assumptions this financial year.

**Highways and Transportation** - is forecast to spend below budget by £160k with an underspend on staffing and additional spend on premises and supplies and services offset by additional income mainly as a result of additional spend on contractors reflecting the increase in work that the service is managing. The Period 11 position also includes additional projected spend of £238k incurred by the service as a result of the flooding over Christmas. This includes additional staff costs and repairs to Urban Traffic Control equipment.

**Libraries, Arts and Heritage** - is projected to overspend by £145k. The overspend is as a result of some budget actions not progressing as quickly as assumed in the budget. The budget for the district library service has been transferred to Citizens and Communities.

**Sport and Active Recreation** - The service is expected to spend below budget by £85k with additional income of £99k and some expenditure savings including energy costs.

**Resources and Strategy** - is projected to have an underspend of £565k. This underspend is as a result of additional one-off income that is expected to be received in the directorate.

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

	PROJECTED VARIANCES																	
	Expenditure Budget £'000	Income Budget £'000	Latest Estimate £'000	Supplies & Services							Internal			External		Total Expenditure £'000	Total Income £'000	Total (under) / overspend £'000
				Staffing £'000	Premises £'000	Transport £'000	Charges £'000	Providers £'000	Payments £'000	Capital £'000	Appropriation £'000	Transfer £'000						
Planning and Sustainable Development	8,882	(5,496)	3,386	1	0	(28)	(8)	44							9	(145)	(136)	
Economic Development	4,897	(3,985)	912	(22)	201	(60)	4	34							157	(77)	80	
Asset Management and Regeneration	11,706	(10,698)	1,008	(485)	(19)	(126)	(8)	(285)			(48)				(971)	1,382	411	
Highways and Transportation	55,963	(36,373)	19,590	(184)	(595)	494	455	(16)			(4)				150	(310)	(160)	
Libraries, Arts and Heritage	22,669	(8,145)	14,524	(181)	85	755	14	101	20	11					805	(660)	145	
Sport and Active Recreation	24,850	(19,117)	5,733	(169)	(59)	(130)	(18)	390		0					14	(99)	(85)	
Resources and Strategy	1,220	(108)	1,112	31	0	40		(46)							25	(590)	(565)	
<b>Total</b>	<b>130,187</b>	<b>(83,922)</b>	<b>46,265</b>	<b>(1,009)</b>	<b>(387)</b>	<b>945</b>	<b>439</b>	<b>222</b>	<b>20</b>	<b>(41)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>189</b>	<b>(499)</b>	<b>(310)</b>		

**CITY DEVELOPMENT FINANCIAL DASHBOARD  
2015/16 PROVISIONAL OUTTURN**

**Key Budget Action Plans and Budget Variations:**

		Lead Officer	Additional Comments	Action Plan Value	RAG	Forecast Variation against Plan/Budget
<b>A. Budget Action Plans</b>				£'000		£'000
1.	Efficient and enterprising Council - Reduction in asset running costs	Ben Middleton	Mostly savings on Merrion rent and on schedule to be delivered. Merrion purchase completed end of May.	560	G	0
2.	Dimming/switching off street lights	Gary Bartlett	A further report on delivery options being produced for discussion with the Executive Member. Proposals may need to include invest to save initiative. Savings achieved through new contract and lower fuel prices.	300	G	0
3.	Staff savings through ELIs and vacancies	Ed Mylan	ELI reductions managed across directorate. FTE reductions achieved following a number of ELI leavers at the end of March.	680	G	0
4.	Joint working with WYCA and City Region efficiencies	Tom Bridges	Leeds and Partners now wound up and new arrangements put in place which will deliver the budgeted savings. The budgeted £250k contribution from L&P reserves has been received.	950	G	0
5.	New income in Asset Management including increased income from advertising from 2 new advertising towers, new commercial property acquisitions and income from establishing a temporary car park on the LIP site	Chris Gomersall/Ben Middleton	JC Decaux progressing with the new sites with some new sites earning income. Max potential income 15/16 is £140k. Harper St car park purchased, additional acquisition on hold. LIP car park opened at the beginning of September 2015.	700	R	620
6.	Increased income Planning and Building Control	Tim Hill	Pre-application planning charges have been implemented and there is an increased income target for building control. Additional income is also assumed from the Community Infrastructure Levy to fund administration costs. The authority has now started to receive CIL income.	300	G	0
7.	Other additional income from fees and charges/VAT exemption and changes in volumes	Various CO's	Proposed price increases have been implemented. No significant variations expected.	810	G	0
8.	Arts grant reduction - new funding arrangements	Cluny MacPherson	New grant allocations will deliver the savings. DDN published 25 March and implemented 1st April	500	G	0
9.	Other Culture savings. Including savings on the events budget, Breeze and CAT proposals for Pudsey Civic Hall and Yeadon Tam Sailing Centre and other running cost savings	Cluny MacPherson	Most saving proposals being implemented. The CAT opportunities are in the process of being advertised.	820	A	140
10.	Savings in Sport and Active Recreation including reduction in operating hours and realignment of sports development unit	Cluny MacPherson	Detailed proposals being worked up. Any changes will require consultation therefore implementation not possible by 1 April and likely now to be January 16 and this will impact on savings target although expected to be offset by other savings.	200	A	60
11.	Reduction in highways maintenance budgets	Gary Bartlett	Budget reduced	360	G	0
<b>B. Other Significant Variations</b>						
1.	Other Staff savings	Ed Mylan	Projected net savings from vacancies and expected ELIs			(381)
2.	Other expenditure	Ed Mylan	Net other variations.			(159)
3.	Other Income (net)	Ed Mylan	Additional one off income anticipated to be received in 15/16 subject to final agreement being reached.			(590)
<b>City Development Directorate - Forecast Variation</b>						<b>(310)</b>

**ENVIRONMENT & HOUSING DIRECTORATE SUMMARY  
2015/16 PROVISIONAL OUTTURN**

**Overall Position (£1,384k under budget)**

**Community Safety (+£40k over budget)**

A £272k staffing underspend is projected for the service following the restructure implementation. Legal charges are now expected to be £140k over the budgeted level due to increased involvement in anti-social behaviour cases. Charges to the HRA will be £107k lower than budgeted. Other net overspends are expected to total £25k.

**Parks & Countryside (+£410k over budget)**

The net income generated at Tropical World is projected to be £227k higher than the budget due to increased visitor numbers following redevelopment works at the attraction. A net underspend of £81k is expected at the other main estates within Parks & Countryside. A net pressure of £159k is expected for cafe/retail activities, however it should be noted that this is after a revenue contribution have been assumed to facilitate development work that will help to secure future income streams at Temple Newsam (£290k) and Tropical World (£100k). Additional equipment costs of £350k have been projected for 2015/16 and a pressure of £103k is expected on golf. Other variances of £106k.

**Environmental Action & Health (£196k under budget)**

Includes: staffing savings in Env Health (£95k), Env Action continue to utilise staffing savings in other 'cleansing activities' including the new 'Big Bely' compacting bins.

**Car Parking (£1,199k under budget)**

Vacant attendant posts are projected to save £282k. Fee income remains strong and forecast to be above the budget (£690k higher), and BLE income is projected to be £243k higher than the budget. However, there has been a slight reduction in the number of PCNs issued. PCN income is now forecast to be £27k below the budget. Expenditure variations on the replacement IT system and additional bank charges for credit card payments are £30k. Other savings amount to £42k

**Housing Support/Partnerships/SECC/Contracts/GFSS (£213k under budget)**

£482k of staffing underspends due to vacant posts are partially offset by £349k of related income pressures from the HRA/Capital, a £45k target for DSU and Intelligence efficiencies and the £165k outstanding directorate wide staffing efficiency target. Supporting people contract savings of £139k. Additional £70k Rogue Landlord funding and other variations across all areas are projected to be £132k.

**Leeds Building Services (+£516k over budget)**

There is a projected shortfall of £416k against the £5.2m budget surplus. This relates to the potential under recovery of costs on jobs b/f from 2014/15 as well as issues re the full recovery of costs on current year works. Additionally £100k relates an efficiency target which was expected to be delivered from the Total Repairs system, but has slipped.

**Waste Management (£744k under budget)**

**Refuse Collection (£130k)**

Staffing costs are £38k under budget. Transport costs are forecast to be £347k below budget primarily due to fuel savings of (£274k) insurance reductions (£76k). Additional £200k to fund IT developments in year rather than borrowing over life. £40k contribution to redevelopment of Bin yards and £15k of minor spend variations account for the balance.

**HWSS & Infrastructure (£168k)**

Slippage on the Kirkstall Road redevelopment will realise an in year saving of £240k in financing costs. Additional spend being incurred on replacement skips £137k. Income at TLS is projected to be £65k higher

**Waste Strategy & Disposal (£444k)**

Additional PFI grant of £434k as a result of the RERF taking waste for commissioning ahead of the budgeted date. Waste disposal costs +£181k mainly due to falling market prices for recycled material which is increasing cost of green bin waste & falls in other recycling income.

An estimated £153k of programme management costs from the PPPU will be required to help the service deliver key waste projects. However, savings of £84k on PFI advisor costs, staffing savings of £105k and £155k of other expenditure savings will mitigate the impact.

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

**Summary By Expenditure Type**

	Latest Estimate £'000	Projected Variations											Total (under) / overspend £'000	
		Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Capital £'000	Appropriation £'000	Total Expenditure £'000	Income £'000		
Month 1	61,432	0	0	0	0	0	0	0	0	0	0	0	0	0
Month 2	61,432	(573)	(27)	(142)	(70)	95	110	0	0	0	(607)	377	(230)	
Month 3	61,432	(972)	3	9	77	246	114	0	0	0	(523)	80	(443)	
Month 4	61,223	(1,137)	234	(282)	(32)	351	32	0	0	58	(776)	263	(513)	
Month 5	61,223	(1,243)	196	1,127	(54)	182	32	0	0	58	299	(1,256)	(957)	
Month 6	61,151	(1,320)	66	1,443	(183)	65	35	0	0	308	414	(1,792)	(1,378)	
Month 7	59,739	(2,252)	109	1,978	(253)	326	8	0	0	448	366	(1,705)	(1,339)	
Month 8	59,739	(2,733)	50	2,521	(304)	420	0	0	0	448	402	(1,764)	(1,362)	
Month 9	59,739	(2,185)	42	2,038	(300)	429	(1)	0	0	448	471	(1,840)	(1,369)	
Month 10	59,692	(2,395)	77	1,944	(473)	774	29	0	0	448	404	(1,773)	(1,369)	
Month 11	59,692	(2,769)	(12)	2,650	(485)	838	84	0	0	448	755	(2,139)	(1,384)	

**Summary By Service**

	Latest Estimate £'000	Monthly Variations										Prov. Outturn £'000	Outturn £'000
		Month 1 £'000	Month 2 £'000	Month 3 £'000	Month 4 £'000	Month 5 £'000	Month 6 £'000	Month 7 £'000	Month 8 £'000	Month 9 £'000	Month 10 £'000		
Community Safety	1,909	0	(180)	(159)	(149)	(149)	(121)	60	17	40	82	40	40
Strategic Housing, SECC, Contracts and GFSS	9,692	0	(20)	(8)	(108)	(157)	(157)	(90)	(91)	(120)	(253)	(213)	(213)
Leeds Building Services	(5,215)	0	0	0	0	0	0	0	(3)	(3)	246	516	516
Parks & Countryside	7,958	0	(30)	(57)	(57)	(88)	243	262	316	316	415	410	410
Waste Strategy and Disposal	18,629	0	0	0	0	175	(340)	(344)	(349)	(349)	(237)	(444)	(444)
Household Waste Sites & Infrastructure	4,199	0	0	68	99	(105)	(76)	(86)	(86)	(86)	(166)	(168)	(168)
Refuse Collection	16,534	0	0	0	0	0	(87)	(120)	(120)	(120)	(130)	(130)	(130)
Environmental Action	10,606	0	0	(81)	(30)	(31)	(51)	(58)	(49)	(50)	(47)	(98)	(98)
Environmental Health	2,406	0	0	0	(3)	(3)	(10)	(22)	(30)	(30)	(100)	(98)	(98)
Car Parking	(7,026)	0	0	(206)	(265)	(599)	(779)	(941)	(967)	(967)	(1,178)	(1,199)	(1,199)
<b>Total</b>	<b>59,692</b>	<b>0</b>	<b>(230)</b>	<b>(443)</b>	<b>(513)</b>	<b>(957)</b>	<b>(1,378)</b>	<b>(1,339)</b>	<b>(1,362)</b>	<b>(1,369)</b>	<b>(1,368)</b>	<b>(1,384)</b>	<b>0</b>

**ENVIRONMENT & HOUSING DIRECTORATE SUMMARY  
2015/16 PROVISIONAL OUTTURN**

<b>A. Key Budget Action Plans</b>				<b>£m</b>		<b>£m</b>
1.	Dealing Effectively with the City's waste	Susan Upton	AWC4 roll out complete; £0.4m extra PFI grant anticipated & new contracts for disposal now in place; Temp contracts in 14/15 all ended.	1.6	G	(0.4)
2.	HWSS Strategic Review and Permit scheme	Susan Upton	Permit scheme implemented in April 15; Strategic review underway; Report expected July.	0.3	A	0.1
3.	Parks and Countryside additional income	Sean Flesher	New charges implemented and working with taxation team to support VAT exemptions	0.4	G	0.0
4.	Integration of Property Maintenance and Construction Services	Simon Costigan	Review of rates to be charged in progress;	1.4	G	0.0
5.	Woodhouse Lane Car Park	Helen Freeman	Price rise implemented Jan 15. Income on line as at end of May	0.3	G	(0.0)
6.	WYP &CC grant use	Sam Millar	£743k funding secured; £57k from ASBU; £60k costs won't be incurred; £143k to find	1.0	G	0.1
7.	Savings in Housing related support programme	Neil Evans	Contracts reviewed / renegotiated and savings expected to be delivered	0.8	G	0.0
8.	Directorate wide staffing reductions	Neil Evans	£100k to be identified but given current level of vacant posts, this will be achieved	1.5	A	0.2
9.	Contract / Procurement Savings / Line by Line		Savings from insurance, fuel, pest control contracts;	1.0	G	0.0
10.	All Other action plan items			0.0	G	0.0
				<b>Subtotal</b>		<b>(0.1)</b>
<b>B. Other Significant Variations</b>						
1.	Waste Disposal Costs	Susan Upton	Net budget £16.8m for 324.8k tonnes of waste; SORT waste expected to be £400k over but other reductions offset this			0.2
2.	Refuse Collection staffing costs	Susan Upton	£12m pay budget in service; Continue to monitor weekly numbers			(0.0)
3.	Refuse Collection vehicle costs	Susan Upton	Repairs budget has been under pressure for a few years; additional provision made + 17 new vehicles and reduction in landfill; Fuel costs £1.5m			(0.3)
4.	Car Parking Fee Income BLE / PCN income	Helen Freeman	BLE £1.4m in total . Phase 3 to start February. PCN's £2.4m			(0.2)
5.	Car Parking Fee Income Fee Income	Helen Freeman	£7.6m budget. P - On street income approx. £0.35m above budget			(0.7)
6.	Car Parking Staffing	Helen Freeman	Vacant posts in service			(0.3)
6.	Environmental Action staffing	Helen Freeman	New structure being implemented - in year variation from slippage			(0.9)
7.	Parks & Countryside - Tropical World income	Sean Flesher	Income rec'd to date above budgeted level - trend to be monitored throughout the year.			(0.4)
8.	Parks & Countryside - Bereavement Services	Sean Flesher	£385k pressure in 14/15 - trend to be monitored throughout the year			0.0
9.	Property Maintenance	Simon Costigan				0.5
10.	Community Safety - CCTV/Security restructure	Sam Millar	Restructure proposals now agreed and implementation commenced			(0.3)
11.	Strategic Housing Partnerships	John Statham	Staffing efficiencies delivered through holding posts vacant and grant fallout managed			0.0
12.	Strategic Housing Support	Liz Cook	Staffing efficiencies delivered through holding posts vacant and grant fallout managed			0.0
13.	All Other variations	All CO's	Balance of all other budget variations across all divisions including £220k savings on Kirkstall Road financing costs			1.1
				<b>Sub Total</b>		<b>(1.3)</b>
				<b>Environment &amp; Housing - Forecast Variation</b>		<b>(1.4)</b>

**CITIZENS AND COMMUNITIES FINANCIAL DASHBOARD - 2015/16**  
**2015/16 PROVISIONAL OUTTURN**

**Overall**

At this stage in the year the Directorate is expecting to achieve the budgeted level of savings. Many of the actions have already been achieved and in all cases work is progressing to deliver the savings and an underspend of £1,176k is anticipated.

**Communities**

Community Centres were overspent by £100k last year and £75k of this is recurring meaning the true pressure in 15/16 is £175k. Whilst it is expected that this will be contained within Citizens and Communities work is ongoing with Facilities Management to deliver efficiencies. All other action plan items have been delivered. The Communities Team and Area Support have some vacant posts and a number of staff are on maternity leave, posts have been filled but delays in recruitment have generated budget savings of approx £160k. Further savings amounting £50k have arisen on supplies and services giving a net underspend of £35k.

**Customer Access**

Currently the overall staffing cost is within budget and the Contact Centre is now resourced to meet targets and cope with existing workloads. The delays in implementation of Customer Access Phase 1 has meant that Contact Centre is over budget but this is offset by savings in Business Support and Digital Access. There is still a risk that the budget could be overspent by the year end. The cost of 10 Senior Customer Support Officers employed to help people back into work and reduce the incidence of Council Tax Support is expected to be approximately £120k in year and this is to be funded via savings from the Council Tax Support Grant. The projections now reflect that £250k additional income from Benefits, Welfare and Poverty will be used to fund allow priority development of the five community hubs in phase 2.

**Elections, Licensing and Registration**

Overall an underspend of £191k is projected as a result of greater than anticipated savings in staffing and other running budgets and greater than estimated income levels. However as per the income shortfall in Registrars and Entertainment Licensing in 2014/15, income trends have followed a similar pattern in 2015/16. A shortfall of £86k in Registrars and £109k in Entertainment Licensing is projected; this will be offset by savings on staffing budgets in these same service areas. Local Land Charges income has been continually above budget in 2015/16, as such a small surplus of £20k is now projected. Vehicle Licensing income also continues to do well, it is anticipated a surplus of £100k will transfer to reserves in 15/16. The projected expenditure and income in relation to Elections have been brought more closely in line with actuals this period although overall this has not had an impact on the bottom line.

**Benefits, Welfare and Poverty**

An underspend overall of £1.1m is projected by year end based on the information at the provisional outturn. Expenditure reported on staffing overtime now has a budget in place with a small £35k overspend due to the increased workload. The supplies and services overspends, are in part mitigated by additional income received through external grants from the DWP and the DCLG relating to new burdens work which the section is involved with, additionally a new mail provider has seen the overspends reduced in year from their original expected position. The main reason for the overall underspend position is the increased level of housing benefits overpayments, mainly a result of specific initiatives led by the service. The overall net impact, pending the year end assessment of bad debt provision, is approx £342k. In respect of the revised Local Welfare Support Scheme for 2015/16, an underspend of at least £65k is expected against the budget of £1.1m. This includes estimated spend of £100k on support for the migrant third sector as reported to Executive Board on 23/9/15. Spend on Discretionary Housing Payments is also expected to be £77k below budget.

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

	Expenditure Budget £'000	Income Budget £'000	Latest Estimate £'000	PROJECTED VARIANCES											Total (under) / overspend £'000	
				Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Capital £'000	Appropriation £'000	Total Expenditure £'000	Income £'000		
Communities	7,771	(1,920)	5,851	(160)	175	(50)	0	0	0	0	0	0	0	(35)	0	(35)
Customer Access	16,814	(1,610)	15,204	120	0	0	0	0	0	0	0	0	0	120	0	120
Elections, Licensing & Registration	5,783	(5,240)	543	(85)	102	(87)	(4)	329	0	0	0	204	459	(651)		(192)
Benefits, Welfare and Poverty	300,714	(297,639)	3,075	(99)	2	539	(17)	(4)	0	(729)	0	0	(308)	(761)		(1,069)
<b>Total</b>	<b>331,082</b>	<b>(306,409)</b>	<b>24,673</b>	<b>(224)</b>	<b>279</b>	<b>402</b>	<b>(21)</b>	<b>325</b>	<b>0</b>	<b>(729)</b>	<b>0</b>	<b>204</b>	<b>236</b>	<b>(1,412)</b>		<b>(1,176)</b>



**CITIZENS AND COMMUNITIES FINANCIAL DASHBOARD - 2015/16  
2015/16 PROVISIONAL OUTTURN**

<b>Key Budget Action Plans and Budget Variations:</b>							
		<b>Lead Officer</b>	<b>Additional Comments</b>	<b>Action Plan Value</b>	<b>RAG</b>	<b>Forecast Variation against Plan/Budget</b>	<b>£m</b>
<b>A. Key Budget Action Plans</b>				<b>£m</b>			<b>£m</b>
1	Review of Communities running costs	Shaid Mahmood	Budget reduced	0.10	B		0.0
2	Further integration of Contact Centre with Council Tax	Lee Hemsworth/Steve Carey	Low risk and ELI based. Depends on finding more efficient ways of working together	0.10	G		0.0
3	Reduce property visits in Council Tax Service	Steve Carey	Use more efficient ways of identifying properties that may be occupied	0.08	G		0.0
4	Increase in fees in Licensing and Registration services and Translation and Interpretation	John Mulcahy	Actioned	0.06	B		0.0
5	Housing Benefits overpayments	Steve Carey	Will be achieved	0.15	G		0.0
6	Fraud and error reduction incentive scheme	Steve Carey	Govt grant. Level of payment depends on how effective we are at reducing fraud	0.25	G		0.0
7	Use Social Inclusion Fund to support financial inclusion work	Steve Carey	Actioned	0.20	B		0.0
8	10% reduction in Well Being budget	Shaid Mahmood	Budget reduced - to be managed by Area Committees	0.15	B		0.0
9	Review of community centres	Shaid Mahmood	Consultation process started. Once complete a delivery plan will be developed including: general efficiencies in facility management; CAT or other community management arrangements and closure options. Any proposals for closure will require Executive Board decision.	0.13	A		0.2
10	Reduce Advice Agency Grant by 10%	Steve Carey	Actioned	0.13	B		0.0
11	Reduce opening hours of contact centres 9am-5pm	Lee Hemsworth	Opening hours reduced as planned on 1st April.	0.13	B		0.0
12	Delivery of transactional web services	Lee Hemsworth	Some technical issues with new system meant that it was only part implemented on 1st April (employee portal only) in the areas of environmental services and highways. This will result in lower overall savings being achieved in 2015/16..	0.25	A		0.0
13	EClaim for Benefits	Steve Carey	Introduce online claim form for HB and CTB.	0.10	G		0.0
14	Reduce innovation fund by 25%	Shaid Mahmood	Budget reduced	0.05	B		0.0
15	Community based assets -reduction in relevant costs from participating services as Community Hubs formed	Lee Hemsworth	Budgets (£2.5m) transferred to C&C on 1st April. New management arrangements will be introduced during the year and there is a high level of confidence that full savings will be delivered.	0.10	G		0.0
<b>A. Other Significant Budgets</b>							
1	Housing Benefit Payments, Subsidy and Overpayment Income	Steve Carey	Gross expenditure budget of £295m. Monitored monthly throughout the year. No variance to budgets currently anticipated.		G		(0.5)
2	All other budget headings	All			G		(0.9)
<b>Citizens and Communities Directorate - Forecast Variation</b>							<b>(1.2)</b>

**PUBLIC HEALTH FINANCIAL DASHBOARD - 2015/16  
2015/16 PROVISIONAL OUTTURN**

**Overall**

The allocation of ring fenced Public Health grant for 2015/16 had been frozen at 2014/15 levels of £40.5m. However, in addition the responsibility for the 0 - 5 years services (health visiting services and Family Nurse Partnership) transferred to LCC in October and further funding of £5m has been provided. Work is ongoing with the current provider of health visiting and Family Nurse Partnership services to ensure a smooth transition to LCC from NHS England. In 2014/15 there was an underspend of £1,211k of the ring fenced grant which has been brought forward for use in 2015/16 in line with grant conditions. Of this amount, £800k had been expected to fund the base budget for 2015/16 and the remaining £411k has been allocated to services committed to during 2014/15 but which had not yet taken place.

On the 4th November the Government announced the result of the consultation with local authorities on the implementation of a £200m national cut the 2015/16 Public Health grant allocation. This confirmed the Department of Health's preferred option of reducing each local authority's allocation by 6.2%, which means a reduction of £2,818k for Leeds City Council. Although the Public Health grant for 2015-16 is already committed, work has taken place to identify savings and critical decisions are being taken in order to meet this significant challenge. Savings required to meet the grant reduction have now been identified and are reflected in the projections below. There are still some risks to the identified 2015/16 savings, in particular around the activity based contracts which are paid based on demand. The third quarter's activity data has shown a decrease in activity. Further savings have been made through successful negotiations with partners and providers resulting in savings on public health programmes and service contracts. After taking into account normal variations in existing services, a slight underspend of £46k is now expected. The recent Comprehensive Spending Review has shown that this £2,818k is continuing with a further 3.9% real terms reduction in 2016/17 which equates to a reduction of approximately £1.1m. In real terms, this would equate to a cash reduction of 7.65%. The grant allocation for 2016/17 has recently been announced at 46,630k, which is a reduction of £3,896k compared to the initial grant announcement for 2015/16.

**Detailed Analysis**

New contracts for integrated sexual health services and drugs and alcohol services commenced on 1st July. Work is ongoing to identify any potential financial pressures particularly in relation to Shared Care activity, medical costs, testing and prescribing and dispensing costs for drugs and alcohol treatment and recovery. Recent improvements in activity led budgets (particularly the Nalmaphene drug) has improved the projected outturn slightly since last month.

There is currently an underspend on the staffing budget due to staff turnover and posts being held vacant as part of the challenge to meet the Government's announcement on the reduction to the Public Health grant.

General Fund staffing costs are projecting to be £111k underspent as a result of vacancies during the early part of the year and further recent staff turnover. As staffing costs are partly funded from elsewhere, the reduction in costs is partly offset by a reduction in corresponding income.

Specific funding from Leeds South and East CCG for tackling health inequalities of £3m has been received and will be carried forward to be spent during the period 2016/17 through to 2019/20.

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

	PROJECTED VARIANCES														
	Expenditure Budget	Income Budget	Latest Estimate	Staffing	Premises	Supplies & Services	Transport	Internal Charges	External Providers	Transfer Payments	Capital	Appropriation	Total Expenditure	Income	Total (under) / overspend
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Public Health Grant		(45,533)	(45,533)	0	0	0	0	0	0	0	0	0	0	2,818	2,818
Staffing and General Running Costs	5,435	(1)	5,434	(557)	5	(32)	6	(96)	0	0	0	0	(674)	(261)	(935)
Commissioned and Programmed Services:															
- General Public Health	259		259	0	0	0	0	0	(82)	0	0	0	(82)	0	(82)
- Population Healthcare	489		489	0	0	(65)	0	0	(92)	0	0	0	(157)	0	(157)
- Healthy Living and Health Improvement	16,426		16,426	0	0	(34)	0	(39)	(345)	0	0	0	(418)	(2)	(420)
- Older People and Long Term Conditions	3,081	(66)	3,015	5	0	(34)	0	(3)	3	0	0	0	(29)	(197)	(226)
- Child and Maternal Health	10,654		10,654	2	0	44	0	0	(406)	0	0	0	(360)	(55)	(415)
- Mental Wellbeing and Sexual Health	9,234		9,234	(15)	0	(47)	0	3	(117)	0	0	0	(176)	(3,235)	(3,411)
- Health Protection	1,233		1,233	0	0	0	0	0	(131)	0	0	0	(131)	(28)	(159)
Transfer From Reserves Supporting People	936	(1,211)	(1,211)	0	0	0	0	0	0	0	0	3,000	3,000	0	3,000
Drugs Commissioning	2,786	(637)	299	(111)	0	(5)	(1)	0	0	0	0	0	(117)	58	(59)
	2,786	(2,854)	(68)	0	0	(2)	0	0	(48)	0	0	0	(50)	50	0
<b>Total</b>	<b>50,533</b>	<b>(50,302)</b>	<b>231</b>	<b>(676)</b>	<b>5</b>	<b>(175)</b>	<b>5</b>	<b>(135)</b>	<b>(1,218)</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>806</b>	<b>(852)</b>	<b>(46)</b>

PUBLIC HEALTH FINANCIAL DASHBOARD - 2015/16

2015/16 PROVISIONAL OUTTURN

<b>Key Budget Action Plans and Budget Variations:</b>						
		<b>Lead Officer</b>	<b>Additional Comments</b>	<b>Action Plan Value</b>	<b>RAG</b>	<b>Forecast Variation against Plan/Budget</b>
				<b>£m</b>		<b>£m</b>
<b>A. Key Budget Action Plans</b>						
2.	Increase in ring fenced grant	Ian Cameron	From October 2015 funding and contract responsibility for 0-5 years public health services transfers to the council. This responsibility is funded by an increase in ring fenced grant.	4.99	G	0.0
3.	Reduction in staff costs	Ian Cameron	Following a review of essential posts, savings have been identified.	0.25	G	0.0
4.	PCT legacy balance not required	Ian Cameron	The DoH notified the council of a PCT legacy balance outstanding. Provision was made in 2014/15 for this and so is not required in 2015/16.	0.28	G	0.0
5.	PPPU reviews completed during 2014/15	Ian Cameron	Work on new contracts is complete and no further charges are expected for this service.	0.16	G	0.0
6.	Reduction in social marketing costs	Ian Cameron	Reduction in social marketing activity.	0.05	G	0.0
7.	NHS Healthcheck - estimated reduction in demand	Ian Cameron	Based on current levels of activity, the demand for this service has reduced resulting in an estimated saving.	0.15	G	0.0
8.	Reduction in small projects	Ian Cameron	A number of projects carried out in 2014/15 are no longer required.	0.26	G	0.0
9.	Adult Weight Management	Ian Cameron	Responsibility has passed to the CCG's for this service with no requirement to transfer funding.	0.11	G	0.0
10.	Underspend brought forward from 2014/15	Ian Cameron	Grant conditions allow for underspends in one year to be used in the following year.	0.80	G	0.0
11.	Charge to HRA from Supporting People Team	Ian Cameron	A proportion of staff time is spent supporting HRA contracts. An analysis of the time spent on this has resulted in a recharge to HRA.	0.27	G	0.0
<b>B. Other Significant Variations</b>						
1.	Staffing budget	Ian Cameron	Delays in recruitment and posts deliberately held vacant have resulted in a projected underspend			(0.7)
2.	Grant reduction	Ian Cameron	Confirmed reduction in 2015/16 grant allocation			2.8
3.	External Providers	Ian Cameron	Savings identified to offset reduction in grant			(2.2)
<b>Public Health - Forecast Variation</b>						<b>(0.05)</b>

**STRATEGY AND RESOURCES FINANCIAL DASHBOARD - 2015/16 FINANCIAL YEAR  
2015/16 PROVISIONAL OUTTURN**

**Overall** - in respect of the savings associated with the Council's commitment to reduce the cost of support services by 30% over a 4 year period, services have implemented actions to achieve the savings in 2015/16. Use of the early leavers initiative together with non-filling of leavers and exploitation of income opportunities means that services should be able to realise the savings required. Currently an underspend of £324k is projected for the year mainly due underspends on staffing partly offset by lower court fee income.

**Strategy and Improvement** - Strategy and Improvement are projecting a £39k underspend . This is mainly due to the service meeting its staffing efficiency targets for this year and then planning ahead in anticipation of the further reductions in pay costs in the 2016/17 budget.

**Finance** - a projected overspend of £152k is now expected. The service has met the budgeted reduction in staffing and also made savings in running costs.

However, the trend in court fee income, which is dependent on the number of summonses raised in respect of Council debt, is £203k lower than budgeted. In addition a number of directorate wide savings targets were included in the Finance budget and will not now be achieved in 2015/16 and this amounts to £95k.

**Human Resources** - HR have met the £622k pay savings incorporated in the budget, through freezing recruitment and the use of the early leavers initiative. Currently an underspend of £216k is expected.

**Information Technology** - savings targets are expected to be achieved and an additional £100K will be saved due to further savings from PrintSmart and £60k from the transition of telephony from BT to Virgin Media - these additional savings are been used to fund some one off initiatives on the Smart Cities Agenda and the transition costs of West Yorkshire Joint Services. Staffing budgets are underspent due to a large number of vacant posts and a reduction in use of agency/contractors working on projects - this underspend is offset by reduced charges to capital projects. Overall, an underspend of £65k is projected.

**Projects, Programmes and Procurement Unit** - following the outturn 2014/15 a key budget risk area is PPPU income, specifically the level of non-chargeable or reduced rate work. A new monitoring arrangement has been implemented in in 2015/16. Based on latest information on from the time recording system, chargeable income is expected to be £886K short compared to the budget - this is mainly offset by £807K savings on the staffing and an additional £80K of external income from YPO. Agency staff are currently employed to work on critical projects due a shortage of permanent staff resources. The Unit have supported 8 Break Through Projects during the year and the cost of this work (income valued at £285k) has been contained within overall budget.

**Legal Services** - savings built into the budget for 2015/16 are on line to be delivered. The staffing budget is currently underspent but there are plans to recruit to posts and Legal Services have two locums covering vacant posts (Planning and Housing Disrepair) as these have proved difficult to recruit to. There is expected be some overspend in supplies and services although this is more than offset by savings on travel costs.

**Democratic Services** - overall an underspend on Members Allowances is forecast which along with staff leaving under ELI and not being replaced has helped to deliver a forecast staffing saving of £43k. Savings of approx. £60k are arising in supplies and services £15k Scrutiny; £20k Governance; £15k Members Support/Lord Mayors. During the year a member of staff has been seconded to the Combined Authority and this has generated external income of £33k which combined with internal income of £11k gives additional income of £44k. Many of these events are one off and there still remains some base budget pressure for next year.

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

	PROJECTED VARIANCES														Total (under) / overspend £'000
	Expenditure Budget	Income Budget	Latest Estimate	Staffing	Premises	Supplies & Services	Transport	Internal Charges	External Providers	Transfer Payments	Capital	Appropriation	Total Expenditure	Income	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Strategy & Improvement	5,081	(697)	4,384	(321)	9	4	4	61	0	0	0	0	(243)	204	(39)
Finance	16,434	(7,109)	9,325	(86)	0	(100)	0	(83)	0	0	0	0	(269)	421	152
Human Resources	7,902	(1,818)	6,084	(300)	(3)	75	(17)	(19)	0	0	0	0	(264)	48	(216)
Information Technology	20,972	(7,188)	13,784	(853)	0	52	2	0	0	0	0	0	(799)	734	(65)
Projects, Programmes & Procurement	7,799	(7,339)	460	(807)	0	(1)	(2)	(5)	0	0	0	0	(815)	806	(9)
Legal Services	4,767	(6,854)	(2,087)	(185)	0	19	(18)	0	0	0	0	0	(184)	184	0
Democratic Services	5,027	(56)	4,971	(43)	0	(60)	0	0	0	0	0	0	(103)	(44)	(147)
<b>Total</b>	<b>67,982</b>	<b>(31,061)</b>	<b>36,921</b>	<b>(2,595)</b>	<b>6</b>	<b>(11)</b>	<b>(31)</b>	<b>(46)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,677)</b>	<b>2,353</b>	<b>(324)</b>

**STRATEGY AND RESOURCES FINANCIAL DASHBOARD - 2015/16 FINANCIAL YEAR  
2015/16 PROVISIONAL OUTTURN**

**Key Budget Action Plans and Budget Variations:**

		Lead Officer	Additional Comments	Action Plan Value	RAG	Forecast Variation against Plan/Budget
				£m		£m
<b>A. Key Budget Action Plans</b>						
1.	Finance	Doug Meeson	Budgeted savings expected to be achieved	0.75	G	0.0
2.	HR	Lorraine Hallam	Budgeted savings expected to be achieved	0.62	G	0.0
3.	ICT	Dylan Roberts	Actions underway for delivery of £448k of savings. Plans in place for delivery of residue.	0.71	G	0.0
4.	Legal and Democratic Services	Catherine Witham	Legal services savings of £117k on-line. Democratic Services, savings delivered: £100k Scrutiny, £9k Members Support, £105k reduction in Members Superannuation . Balance of £91k intended to be delivered from the Members Support budget and a combination of ELI, maternity and other efficiencies .	0.45	G	0.0
5	Strategy and Improvement	Mariana Pexton	Required level of savings have now been achieved through staff movements, leavers and ELI.	0.25	G	0.0
6	Business improvement - print savings	Dylan Roberts	Implemented and savings being delivered on target.	0.20	B	(0.1)
7	Income - court fees	Doug Meson	Shortfall of £203k projected	0.20	R	0.2
<b>B. Other Significant Variations</b>						
1	Net effect of other minor variances	All			A	(0.4)
<b>Strategy and Resources Directorate - Forecast Variation</b>						<b>(0.3)</b>

CIVIC ENTERPRISE LEEDS FINANCIAL DASHBOARD

2015/16 PROVISIONAL OUTTURN

**Overall**

The overall projected position at period 11 for CEL is an overspend of £202k which is primarily accounted for by a £165k overspend against the Catering net budget and a £150k overspend on Property Cleaning. The Catering overspend is a result of an income shortfall against the increased budgeted number of meals whereas the Property Cleaning overspend arises from not meeting efficiencies included within the base budget. The projection does not currently include the estimated costs of £154k for CEL relating to holiday pay on overtime which are due to be paid in March.

**Business Support Centre**

Savings of £80k are projected, mainly arising from staffing savings linked to the implementation of Employee Self Service/ Manager Self Service. In order to create Shared Services budgets for Mailroom, Document Management and Services Agency (Print and Signs) have transferred to BSC (from Facilities). An assessment of advertising and DBS income has been carried out at period 7 resulting in an increased income expected of £137k, costs associated with this additional income are £83k included mainly within supplies and services.

**Commercial Services**

The Commercial Services overspend of £366k is, as explained above, accounted for by a shortfall against an increase in the budgeted number of meals on Catering (£350k full year effect for Universal Free School Meals assumed in the 2015/16 budget) to period 11; the projection assumes optimism in that the budgeted number of meals will be achieved for the remainder of the financial year. Due to delays in implementing the £200k budgeted savings by implementing a lower cleaning specification, Property Cleaning are forecasting an overspend of £150k. The projection assumes that the transfer of budgets for ASC catering and cleaning staff will be cost neutral. An overspend of £50k is projected against the Presto budget, mainly due to a shortfall in income.

**Facilities**

Savings of £20k are projected at period 11 mainly arising from the overtime budget. There's an overall pressure on the staffing savings as a result of non delivery of closure savings assumed in the 2015/16 Asset Rationalisation programme for community centres, although this pressure is reflected in the Citizens and Communities budget. There are risks around the income accruals for service charges for 2013/14 and 2014/15 relating to the joint service centres of £332k. The payment of these charges and those in 2015/16 is being dealt with by Legal Services. There is also a potential risk on savings assumed in the Asset Rationalisation programme for Merrion House NNDR of £430k and the outcome of the rating appeal should be known before the year end.

**Corporate Property Management**

Savings of £65k are projected at period 11 mainly from an underspend on the buildings maintenance budget. The projected overspend against staffing will be managed by a combination of additional income and savings against running costs.

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

	PROJECTED VARIANCES														
	Expenditure Budget	Income Budget	Latest Estimate	Staffing	Premises	Supplies & Services	Transport	Internal Charges	External Providers	Transfer Payments	Capital	Appropriation	Total Expenditure	Income	Total (under) / overspend
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Business Support	14,897	(5,779)	9,118	(66)	15	62	(8)	71	0	0	0	0	74	(154)	(80)
Commercial Services	55,265	(55,021)	244	525	(24)	(96)	(638)	2	0	0	0	0	(231)	597	366
Facilities Management	9,628	(3,752)	5,876	(68)	200	60	11	1	0	0	4	0	208	(228)	(20)
Corporate Property Management	6,787	(535)	6,252	38	(113)	45	4	0	0	0	0	0	(26)	(39)	(65)
<b>Total</b>	<b>86,577</b>	<b>(65,087)</b>	<b>21,490</b>	<b>429</b>	<b>78</b>	<b>71</b>	<b>(631)</b>	<b>74</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>25</b>	<b>176</b>	<b>201</b>

**CIVIC ENTERPRISE LEEDS FINANCIAL DASHBOARD  
2015/16 PROVISIONAL OUTTURN**

**Key Budget Action Plans and Budget Variations:**

		<b>Lead Officer</b>	<b>Additional Comments</b>	<b>Action Plan Value</b>	<b>RAG</b>	<b>Forecast Variation against Plan/Budget</b>
				<b>£m</b>		<b>£m</b>
<b>A. Key Budget Action Plans</b>						
1	Asset rationalisation	Julie Meakin	Primarily reduction in utility bills/bus rates on Merrion and other vacated buildings. Merrion vacated March 2015	0.87	G	0.0
2	Better business management: admin/intel/mail & print/prog & project management	Jo Miklo	Virements for centralising Core Admin & Exec Support into BSC	0.21	G	0.0
3	Fleet services vehicle replacement savings and efficiencies	Terry Pycroft	Half way through fleet replacement programme. New vehicles are more efficient, require less maintenance and are covered by warranty	0.10	G	0.0
4	Fleet services pay as you go tyre contract	Terry Pycroft	New contract in place since Oct 14. Currently £10k pm cheaper than old fixed price contract.	0.10	G	0.0
5	Transfer of ASC properties to Facilities Management	Mandy Snaith	Relates to the transfer of Catering & Cleaning staff from ASC to CEL Group. DDN now signed.	0.08	G	0.0
6	Other savings: insurance, JNC review, legal charges, TU convenors	Julie Meakin	Expected to achieve	0.06	G	0.0
7	Procurement off contract spend	Dave Outram/Julie Meakin	See comments in S&R tab against Procurement non-contract spend	TBC	G	0.0
8	Extension of catering in Civic Hall	Mandy Snaith	Savings proposals being actioned but impact needs to be monitored	0.05	G	0.0
9	Increased trading with public by Fleet Services, servicing etc.	Terry Pycroft	New trading now taking place includes: MoT testing; extension of vehicle maintenance contract with Uni of Leeds; and safety training courses.	0.05	G	0.0
10	Efficiencies from lower cleaning spec to building and selling services to others	Richard Jackson	Savings proposals being actioned but impact needs to be monitored	0.20	R	0.1
<b>B. Other Significant Variations</b>						
1	Net effect of all other variations					0.1
<b>Civic Enterprise Leeds - Forecast Variation</b>						<b>0.2</b>

**STRATEGIC & CENTRAL ACCOUNTS 2015/16 BUDGET  
2015/16 PROVISIONAL OUTTURN**

**Overall :**

The Strategic budget provisional outturn is for an underspend of £1.1m.

**External debt costs and Minimum Revenue Provision (MRP)**

The budget for MRP includes £14.8m of savings targets - £10.5m from the use of capital receipts and £4.3m for the realignment of MRP on pre-2007/08 debt to an asset lives based approach. To support the achievement of these savings we are closely monitoring the levels of capital receipts both in 2015/16 and across the medium-term and also working with the Council's valuers around the reasonable determination of asset lives.

**Corporate targets**

The Strategic budget includes targets for general capitalisation of £4.9m, capitalisation of spend in schools revenue budgets of £2.5m and in line with the 2014/15 outturn, the latest 2015/16 projections anticipate additional savings from capitalising eligible costs. In addition the strategic budget includes savings of £1m around procurement [£1m forecast variation at month 10] together with a PFI contract/monitoring target of £0.9m [which will be allocated to service budgets following confirmation of where the reductions in spend will actually be achieved]. The provisional outturn also recognises that the £1.2m procurement target will be delivered across Directorate budgets.

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

				PROJECTED VARIANCES										Total (under) / overspend £'000	
	Expenditure Budget £'000	Income Budget £'000	Latest Estimate £'000	Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Capital £'000	Appropria tion £'000	Total Expenditure £'000		Income £'000
Strategic Accounts	(11,480)	(32,488)	(43,968)	954		(225)					0	(679)	50	3,750	3,800
Debt	47,052	(1,075)	45,977								(1,277)		(1,277)		(1,277)
Govt Grants	2,828	(27,830)	(25,002)							(1,300)			(1,300)	(2,300)	(3,600)
Joint Committees	37,697	0	37,697										0		0
Miscellaneous	2,317	(1,172)	1,145										0		0
Insurance	10,227	(10,227)	0			7,313		(3)				(4,538)	2,772	(2,772)	0
<b>Total</b>	<b>88,641</b>	<b>(72,792)</b>	<b>15,849</b>	<b>954</b>	<b>0</b>	<b>7,088</b>	<b>0</b>	<b>(3)</b>	<b>0</b>	<b>(1,300)</b>	<b>(1,277)</b>	<b>(5,217)</b>	<b>245</b>	<b>(1,322)</b>	<b>(1,077)</b>



**STRATEGIC & CENTRAL ACCOUNTS 2015/16 BUDGET  
2015/16 PROVISIONAL OUTTURN**

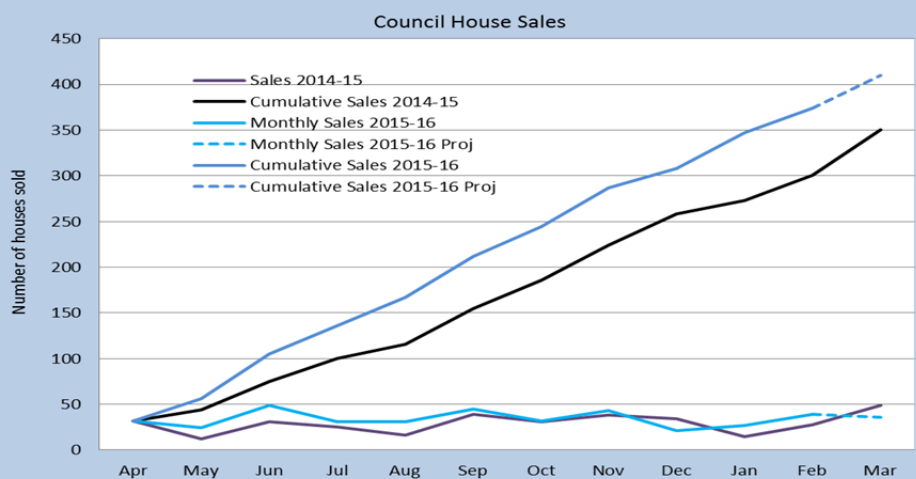
**Key Budget Action Plans and Budget Variations:**

			Budget	RAG	Forecast Variation against Budget
			£m		£m
<b>A. Major Budget Issues</b>	Lead Officer	Additional Comments			
1.	Debt Costs and External Income	Doug Meeson External interest, internal borrowing and MRP	45.9	G	(0.8)
2.	Minimum Revenue Provision	Doug Meeson Calculated £12m reduction in MRP from asset life method (budgeted £4.3). Required usage of capital receipts to balance to budget is therefore reduced.	29.8	G	(0.5)
3.	New Homes Bonus	Doug Meeson Activity across the City increasing, however marginal shortfall in anticipated grant income forecast for 2015/16	(18.4)	A	0.9
4.	Business Rates (S31 Grants, Levy & EZ)	Doug Meeson No material variations anticipated at this stage	(9.2)	G	0.0
5.	S278 Contributions	Doug Meeson Forecast from Capital team is £2.1m, potential risk of £3.1m	(5.2)	R	3.1
6.	General capitalisation target	Doug Meeson Potential additional capitalisation of eligible costs held across Directorate revenue budgets	(5.0)	G	(0.3)
7.	Schools capitalisation target	Doug Meeson Potential additional capitalisation of eligible costs held across school revenue budgets	(2.5)	G	(2.0)
8.	Corporate Procurement Target	Doug Meeson Centrally-held budget savings target. Actual savings will be shown in Directorate budgets.	(1.0)	A	1.0
9.	PFI Contract Monitoring Target	David Outram Budget held in the strategic accounts pending confirmation of where the reductions in expenditure will be achieved	(0.9)	A	0.6
10.	Early Leaver Initiative	Doug Meeson £2m earmarked reserve established to fund the severance costs in 2015/16. Latest information on approved business cases together with staffing plans from Directorates indicate that spend in the year to March 2016 is likely to be above the level of the reserve	0.0	R	1.8
11.	Directorate Procurement Target	David Outram Work is progressing around reducing the level of non-contract spend across the Council. The latest information is that £0.6m of savings will be achievable in 2015/16 with £0.6m of savings slipping into 2016/17.	(1.2)	A	1.1
12.	Flood relief grant	Doug Meeson Element relating to business rates and council tax reliefs affecting 2015/16 Collection fund	0.0	G	(2.3)
<b>B. Other Significant Budgets</b>					
1.	Insurance	Doug Meeson Potential additional costs in-year which will be managed through the Insurance Reserve	0.0	A	0.0
2.	Business Rates Levy	Doug Meeson Potential saving on the levy payment to the Business Rates Pool reflecting the level of Business Rates Growth and revaluation appeals	2.8	G	(1.3)
3.	Prudential Borrowing Recharges	Doug Meeson Contra budgets in directorates/service accounts. Reduction on budgeted schemes currently offset by expected £1.2m increase ref Southbank regeneration scheme	(9.9)	G	(0.2)
4.	Enhancement to holiday pay	Doug Meeson Detail to assign to individual directorates not yet available	0.0	A	1.0
5.	Earmarked Reserves	Doug Meeson Maximising the use of earmarked reserves	0.0	G	(3.1)
<b>Strategic &amp; Central Accounts - Forecast Variation</b>					<b>(1.1)</b>

## Housing Revenue Account 2015/16 Provisional Outturn

Directorate	Current Budget	Projected Year End Spend	Variance to budget	Comments	Previous Month (Under / Over Spend
<b>Income</b>	£000	£000	£000		£000
Rents	(220,466)	(220,909)	(443)	Void numbers lower than budget.	(396)
Service Charges	(6,588)	(6,924)	(336)	Contributions from leaseholders for major works (£184k), additional furniture income (£80k) and MSF service charges (£87k).	(336)
Other Income	(28,221)	(28,137)	84	Savings in DR&M (£71k), PFI PTC/adaptations income (£86k), insurance refund (£12k), RTB fee income based on projected 410 sales (£78k). Loss of £77k in telecomms income (renegotiated leases), reductions of £15k in external income and £50k internal income, reduction in capitalised salaries £190k.	126
<b>Total Income</b>	<b>(255,275)</b>	<b>(255,970)</b>	<b>(694)</b>		<b>(606)</b>
<b>Expenditure</b>					
Disrepair Provision	1,500	1,743	243	Disrepair compensation & fees.	81
Repairs to Dwellings	42,733	43,429	696	Additional expenditure incurred due to the requirement to address outstanding repairs resulting from the backlog of disrepair cases, and taking a more pro-active approach to avoid disrepair claims in the future	696
Council Tax on Voids	663	700	37	Reforecast projection.	37
Employees	27,019	26,145	(874)	Savings on vacant posts (£1068k), training (£236k), Occupational Health (£45k) offsetting additional pensions and severance costs £141k and Agency £334k.	(861)
Premises	7,205	6,836	(369)	Navigation House rent & premises costs £81k and Little London Bus Stop works £10k, Utilities saving (£328k), Miscellaneous Cleaning (£17k), Rent offset by dilapidations monies (£115k)	(398)
Supplies & Services	5,749	4,821	(928)	Heatlease refund (£775k) one off for 2015/16. £364K Insurance claim. Tenant incentive mobility scheme (£170k), Local initiatives (£38k), EPC savings (£56k), Offsets overspends on Link officers £51k and Tenant furniture £80k. Swarcliffe PFI scheme variances: Insurance refund (£68k), RTB reduction in UC (£30k), PTC £59k, Access refusals (£265k). LLBH PTC £68k and Consultancy for Japanese Knotweed £39k. Other savings following budget/projection reviews: Bank Charges (£52k), Grants (£28k), ICT (£21k), Consultancy (£16k), Audit (£16k), Uniforms (£16k), Other savings (£38k)	(943)
Internal Services	36,511	36,955	444	Supporting troubled families £300k, Welfare advice & support £300k, PPPU: Category Management £171k & Energy Portfolio £110k, Legal costs for disrepair work £69k, HR charge £116k, increased charge for Regeneration time spent on HRA projects £108k, Additional accommodation charge £50k, Floating support (from ASC) £47k, Surveyor fee work £27k, HR recharge for new capital posts £18k. Offset by savings on CDC recharge (£197k), Housing Services & ASBU (£178k), Savings in legal fees (£119k), Parks & Countryside (£148k), Supporting People (£26k), Corporate salary recharges (£65k), Equal Pay (£42k), Savings on 0800 no. recharges (£33k), PPPU PFI (£39k), Internal Audit recharge (£18k), Other savings (£7k).	(171)
Capital Programme	69,888	69,888	-		-
Appropriations	(17,941)	(17,566)	375	(£110k) Energy Portfolio Projects, PFI transfer from reserves: £423k Swarcliffe and £62k LLBH (PTC)	17
Unitary Charge PFI	31,971	31,811	(160)	Savings on Swarcliffe (£86k) and Little London (£74k) Unitary Charge PFO	(96)
Capital Charges	42,372	42,710	338	Reduction in interest from GF in line with Treasury projections.	338
Other Expenditure	7,605	7,479	(126)	Void incentive £51k, Welfare change £10k, BITMO recharge to tenants £7k, Leeds Tenant Fed (£36k), reforecast transport costs (£143k), Other (£15)	(93)
<b>Total Expenditure</b>	<b>255,275</b>	<b>254,951</b>	<b>(324)</b>		<b>(1,393)</b>
<b>Total Current Month</b>	<b>-</b>	<b>(1,017)</b>	<b>(1,017)</b>		<b>(1,999)</b>

## Housing Revenue Account 2015/16 Provisional Outturn



Change in Stock	Budget	Projection
Right to Buy sales	350	410
Taken out of Charge	50	50
New Build (PFI)	(250)	(255)
New Build (Council House Growth)	(142)	(32)
Brought back into Charge	(30)	(30)
<b>Total</b>	<b>(22)</b>	<b>143</b>

Provisions	Budget	Projection
Disrepair provision	1,928	1,928
Bad Debt provision (Current Tenants)	1,610	1,610
Bad Debt provision (Former Tenants)	2,835	2,835
Others	1,124	1,124
<b>Total</b>	<b>7,497</b>	<b>7,497</b>

	2014/15 Week 52	2015/16 Week 48	Variance
	£000	£000	£000
<b>Tenant Arrears (Domestic Rents and Charges)</b>			
Current Tenants - exc Tech	5,847	6,264	417
Former Tenants	3,037	3,527	490
	8,884	9,791	907
<b>Under occupation</b>			
Volume of Accounts	5,255	5,121	(134)
Volume in Arrears	2,792	2,871	79
% in Arrears	53%	56%	3%
	855	855	-
<b>Collection Rates</b>			
Dwelling rents	97.45%	97.00%	-0.45%
Target	98.06%	98.06%	0.00%
Variance to Target	-0.61%	-1.06%	-0.45%

