

**Report of the Chief Officer Financial Services**

**Report to Executive Board**

**Date: 17<sup>th</sup> October 2018**

**Subject: Financial Health Monitoring 2018/19 – Month 5**

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 both the revenue budget and the Housing Revenue Account at Month 5 of the financial year.
2. The 2018/19 financial year is the third year covered by the 2015 Spending Review and again presents significant financial challenges to the Council. The Council to date has managed to achieve considerable savings since 2010 and the budget for 2018/19 requires the Council to deliver a further £34m of savings.
3. The current and future financial climate for local government represents a significant risk to the Council’s priorities and ambitions. Whilst the Council continues to make every effort possible to protect the front line delivery of services, it is clear that the position remains challenging.
4. This is the fourth budget monitoring report of the year and Executive Board will recall that the 2018/19 general fund revenue budget, as approved by Council, provides for a variety of actions to reduce net spend through the delivery of £34m of budget action plans by March 2019. Whilst the majority of these actions are on track to be delivered, this report does highlight a potential overall overspend of £2.8m. It is incumbent upon respective Directors to identify and implement appropriate measures so that a balanced budget position can be delivered.

5. At Month 5, the Housing Revenue Account is projecting a balanced budget position.

## **Recommendations**

6. Executive Board are recommended to:

- note the projected financial position of the authority as at Month 5;
- approve the release of £1.7m from the general fund reserve in 2018/19 to address the income pressure in the Children and Families budget arising as a consequence of the re-profiling of the final payment of the Partners in Practice Project by the DfE. This amount will be repaid to the reserve in 2019/20 once received. The officer responsible for the implementation of this recommendation is the Chief Officer - Financial Services. The release from reserves will be actioned before the next reporting period;
- approve the release of £1.0m from the general insurance reserve in 2018/19, following review of the level of the reserve. The officer responsible for the implementation of this recommendation is the Chief Officer - Financial Services. The release from reserves will be actioned before the next reporting period; and
- request that Directors identify and implement appropriate measures so that a balanced budget position can be delivered.

## **1. Purpose of this report**

1.1 This report sets out for the Executive Board the Council's projected financial health position for 2018/19 at Month 5.

1.2 Budget Monitoring is a continuous process throughout the year, and this report reviews the position of the budget and highlights potential key risks and variations after the first five months of the year.

## **2. Background information**

2.1 Executive Board will recall that the net budget for the general fund for 2018/19 was set at £510.9m.

2.2 Following the closure of the 2017/18 accounts, the Council's general fund reserve stands at £25.7m. The 2018/19 budget assumes a further contribution of £1.0m to this reserve during this financial year.

2.3 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.

This has again been reinforced through specific project management based support and reporting around the achievement of the key budget actions plans.

### 3. Main Issues

3.1 At Month 5 an overspend of £2.8m is projected, as shown in Table 2 below.

Table 2

#### Summary Position - Financial Year 2018/19

#### Reporting Period: Month 5

Directorate	Director	(Under) / Over spend for the current period				Previous month's Position
		Staffing	Total Expenditure	Income	Total (under) /overspend	
		£000	£000	£000	£000	£000
Adults & Health	Cath Roff	(1,194)	(53)	53	0	0
Children and Families	Steve Walker	303	(69)	1,722	1,653	1,640
City Development	Martin Farrington	(1,261)	(105)	455	350	0
Resources & Housing	Neil Evans	388	2,993	(2,749)	244	233
Communities & Environment	James Rogers	603	1,537	(1,163)	374	586
Strategic	Doug Meeson	(30)	(1,374)	1,580	206	341
<b>Total Current Month</b>		<b>(1,191)</b>	<b>2,929</b>	<b>(102)</b>	<b>2,827</b>	<b>2,800</b>
<b>Previous month (under)/over spend</b>		<b>(2,766)</b>	<b>4,856</b>	<b>(2,056)</b>	<b>2,800</b>	

3.2 The major variations are outlined below, with additional detail provided on the Directorate dashboards which are appended to this report;

3.2.1 **Adults & Health** are currently projecting a balanced position. Within this projected balanced position it is anticipated that there is slippage in some budget action plans and there are a number of variations, including £1.0m of anticipated cost pressures associated with implementing a core hourly rate of £8.25 in line with the aims of the Ethical Care Charter and a £0.2m net cost pressure relating to demand pressures in Public Health commissioning, offset by £1.2m of projected savings relating to staff turnover and slippage in employing new staff.

3.2.2 **Children and Families** – There are a number of budget pressures that mean it will be challenging for the directorate to contain spend within the approved budget without additional saving proposals being identified, agreed and implemented. The projected year-end position at Month 5 is an overspend of £1.65m.

As in previous years the main budget pressures are the demand led budgets of Children Looked After (CLA) and transport. Significant demand and demography pressures on the CLA budget are resulting in an upward pressure in terms of costs, with both External Residential (ER) and Independent Fostering Agency (IFA)

placements are both currently higher than the budgeted assumptions. The directorate has agreed a number of actions including reviewing ER placements in order to ensure that they are still appropriate. The number of children in ER placements has reduced since the start of the financial year, however at the end of August 2018 External Residential (ER) numbers were 65 compared to the budgeted number of 53 (this has subsequently reduced to 62 during September), whilst the number of Independent Fostering Agencies (IFA) were 188 compared to the budgeted number of 179. It is anticipated that there will be some reductions in demand as a number of children currently in ER placements will turn 18 during the year. The ER budget is projected to overspend by £0.8m but there remains a risk that numbers do not reduce as assumed.

There has been a notable increase in the number of children requiring transport during the first quarter and also an increase in contract prices. The actual increase in demand will be clearer with the start of the new school year but at this stage an increase in costs of £0.8m is projected, partly offset by savings of £0.35m, leaving a net pressure of £0.45m. There is a risk that demand continues to increase and costs increase further during the year. The Directorate is working with Civic Enterprise Leeds to mitigate these demand pressures.

The Social Care staffing budget is projected to be overspent by £0.3m by the end of the year, net of staffing savings in Early Help. The Directorate is strictly controlling post releases to mitigate this pressure and the projected position assumes that not all vacant posts will be released. Additionally there are projected income pressures of £0.35m in regard to Trading and Commissioning budgets and it is projected that external legal disbursement costs will exceed budget by £0.45m.

These pressures are offset by £0.2m of anticipated additional High Needs Block funding from the Dedicated Schools Grant towards the education costs of External Residential placements, increased income from Adel Beck of £0.25m and other additional income of £0.25m across services.

The DfE has recently sought agreement to re-profile the final payment of the Partners in Practice Project. A final payment of just under £2.3m was due to be paid in 2018/19. However, the DfE has now requested to pay £0.3m in 2018/19 and the balance of £2m in 2019/20. Based on current spending plans this results in a projected budget variation of £1.7m. This report seeks Executive Board's approval to meet this 2018/19 income shortfall from general fund reserves and to repay this £1.7m to reserves when the final payment is received from the DfE in 2019/20. As shown in Table 3, this decision would have no impact on the level of general fund reserves available to support the Council's Medium Term Financial Strategy.

Table 3

General Reserve	2018/19	2019/20	2020/21	2021/22
	£m	£m	£m	£m
Brought Forward 1st April	25.7	25.0	23.7	20.7
Change in Incidence of Receipt of Innovation Grant	(1.7)	1.7		
Budgeted Contribution/(Use) In Year	1.0	(3.0)	(3.0)	0.0
Carried Forward 31st March	25.0	23.7	20.7	20.7

**3.2.3 City Development** – At Month 5 the Directorate is projecting an overspend of £0.35m. The Directorate currently has pressures totalling £3.6m but has identified £3.25m of savings and one off items of income to mitigate this.

The budgeted return on the Council's commercial asset portfolio increased by £1m to £3.36m in the approved 2018/19 budget but the development of the Council's commercial asset portfolio has been slower than anticipated, largely due to a lack of suitable investment opportunities, creating a pressure of £1.58m. Mitigating actions of around £1.16m have been identified, including £0.3m of additional Arena income, £0.25m of savings across Asset Management, £0.1m from further anticipated road closures at Bridgewater Place and £0.5m for one off easements and covenant releases. Easements grant other parties a right to cross or use council land for a specified purpose, such as a developer requiring access to enable them to progress a development. When the Council sells land it sometimes attaches conditions (restrictive covenants) to the sale. Subsequently, interested parties may approach the Council to seek release of this covenant, for example to develop the land for an alternative purpose.

In response to a projected £0.2m shortfall in advertising income the Directorate has established an Advertising Board to seek out new advertising opportunities and a company has been procured to provide specialist knowledge and expertise, thereby optimising income opportunities from existing and new contracts. Consequently a contract has been finalised with Clear Channel for 6 sheet advertising, which will deliver a six figure income sum this year.

Street lighting electricity costs are projected to exceed budget by £0.38m and the Arts & Heritage service is reporting a pressure of £0.32m. A £0.35m shortfall is forecast against budgeted savings in Sport and Active Lifestyles. Further pressures of £0.74m include a reduction in the budgeted contribution for work done on the capital programme and other projects and a shortfall in Kirkgate Market income and increased security costs.

The Directorate has identified around £1m of action plan savings, including utilisation of PFI street lighting balances and the implementation of revised rates for Highways engineering and technical staff supporting the Capital Programme. The Directorate has a rigorous approval process for the release of vacant posts and this will be strengthened to challenge all post release requests that are not income generating or public facing. The Directorate is working to identify an additional £0.55m of action plan savings. Additionally, further staffing savings and use of S278 balances will contribute £0.5m.

**3.2.4 Resources & Housing** – the Directorate are projecting an overspend of £0.24m, arising as a result of a projected shortfall on court fee income of £0.16m and a £0.09m business rates pressure due to a delay in declaring some parts of the Westgate building vacant whilst a review of city centre accommodation was completed. (Members will be aware that due to how the Collection Fund operates, this additional business rates spend in the general fund will appear as income into the collection fund and be included in the calculation of the total budget available for the Council in 2019-2020).

In addition, there are a number of risks around the timely implementation of some of the savings incorporated as part of the 2018/19 budget strategy and ongoing

income pressures within HR which will require a directorate wide plan to deliver alternative savings of around £0.9m. It is anticipated that most of this gap can be closed through the management of vacancies across the Directorate.

**3.2.5 Communities & Environment**– there is a projected budget pressure of £0.37m at Month 5. Within the Refuse Service it is currently anticipated that there will be an overspend of £0.72m, largely due to anticipated slippage of 9 months (to January) in respect of the budgeted route efficiencies, as the route review programme continues. However this pressure is partly offset by net savings against budget of £0.36m in HWSS & Waste Strategy.

£0.16m relates to delays in delivering budgeted staffing efficiencies whilst maintaining performance levels in the Contact Centre and £0.12m reflects a projected shortfall in car parking income.

The Directorate will work towards identifying appropriate actions to mitigate the projected overspend and savings of £0.25m have been assumed at this stage.

**3.2.6 Strategic & Central Accounts** - At Month 5 the Strategic & Central budgets have a projected overspend of £0.2m. The key pressures are:

- A £1.4m projected shortfall in S278 income as a result of lower levels of development activity;
- projected shortfalls of £0.6m in business rates income and £0.2m in New Homes Bonus and;
- £0.7m of additional debt costs as a consequence of an increase in interest rates, largely offset by additional prudential borrowing recharges of £0.6m.

These pressures have been offset as follows:

- Following review, the level of general capitalisation assumed in the 2018/19 budget has been increased by £1m;
- As at the 31st March 2018, the council held a General Insurance reserve of £2.9m. This reserve is held not so much for claims which we have received, but to meet the costs of future insurance claims which would fall upon the council's self -insurance arrangements and to recognise that claims relating to a particular year can arise many years later. The latest information on claim trends suggests that the Authority could review and reduce this reserve. Consequently, this report seeks Executive Board's approval to release £1.0m from the General Insurance reserve in 2018/19.

### **3.3 Other Financial Performance**

#### **3.3.1 Council Tax**

The Council Tax in-year collection rate at the end of August was 45.89% which is in line with performance in 2017/18. At this early stage the forecast is to achieve the 2018/19 in-year collection target of 96.1% collecting some £340m of income.

### 3.3.2 Business Rates

The business rates collection rate at the end of July was 48.58% which is 0.12% behind performance in 2017/18. The forecast is to achieve the 2018/19 in-year collection target of 97.7% collecting some £383m of income.

The total rateable value of business properties in Leeds has increased from £921.06m at 1<sup>st</sup> April to £929.06m at the end of August, growth of £8.0m. To calculate Leeds' actual income from business rates this total rateable value is multiplied by the national business rates multiplier (48.0p in the pound). After reliefs and adjustments this amount is then shared between Leeds City Council (99%) and West Yorkshire Fire Authority (1%). Following deductions for the Business Rates tariff and to meet the business rates deficit brought forward, Leeds' actual business rates income is projected to be in the region of £207.0m, which is £2.1m below budgeted expectations.

### 3.3.3 Business Rates Appeals

The opening appeals provisions for 2018/19 are £21.5m, made up of £11.5m relating to appeals received against the 2010 ratings list and £10m estimated costs in relation to the 2017 ratings list. Under the 100% Business Rates Retention pilot, Leeds' budget is affected by 99% of any appeals provision made in this year but provisions brought forward from 2017/18 were made at 49%.

On the 1<sup>st</sup> August 2018, there were 2,110 appeals outstanding against the 2010 ratings list. During August 98 appeals have been settled, of which 83 have not resulted in changes to rateable values. 4 new appeals were received in August, the low number received reflecting that appeals are no longer accepted against the 2010 list except in very specific circumstances. At 31<sup>st</sup> August there are 2,016 outstanding appeals in Leeds, with 19.9% of the city's total rateable value in the 2010 list currently subject to at least one appeal.

No appeals have been received to date against the 2017 list, with only 2.5% of the city's total rateable value in the 2017 list currently subject to either a 'check' or a 'challenge', the pre-appeal stages of the new appeals process introduced in 2017.

### 3.3.4 Business Rates Retention Pilot 2019/20

The Council was notified by MHCLG on 24th July that the Leeds City Region 100% business rates retention pilot would conclude on 31 March 2019. However, on the same date Government released its pilot prospectus for 2019/20 inviting authorities to submit applications to pilot 75% business rates retention. Whilst the change from 100% retention in 2018/19 to 75% retention in 2019/20 is disappointing the opportunity to bid for pilot status in 2019/20 still presents the potential for significant additional funding for authorities in comparison to reverting to the standard 50% retention scheme.

Following discussion with members of the existing LCR Pool (the five West Yorkshire Authorities, Harrogate and York) and with North Yorkshire County and Districts, the 2019/20 pilot bid encompasses all of the local authorities in North and West Yorkshire. It is hoped that a successful bid will demonstrate to Government that local government can work together to share the risks and rewards of

increased business rates retention across such a diverse region which includes both unitary and two tier authorities. The additional funds available to the North and West Yorkshire region for redistribution are estimated to be around £19m, of which one third would be retained by the new North and West Yorkshire Pool to support regional economic growth by providing support to and working in collaboration with regional partners and two thirds would be allocated to member authorities to support their financial stability, both at an individual and a regional level. In addition tariff authorities, including Leeds, will retain levy amounts that would otherwise be payable to Government. As a consequence the total gain to the North and West Yorkshire region is estimated to be £22.6m.

Leeds, as the lead authority for the proposed pilot, submitted the application on the 25th September 2018 and we expect to hear the outcome of 2019/20 pilot bids alongside the Provisional Local Government Settlement in December 2018. Should the bid not be successful, the authorities of the current Leeds City Region Pool have agreed to continue with a pool, but this would only have access to the levies of the three tariff authorities within the pool, including Leeds.

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

- 4.1 At the end of Month 5 the HRA is projecting a balanced position against the 2018/19 Budget.

#### **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 2018/19 was subject to Equality Impact Assessments where appropriate and these can be seen in the papers to Council on 21<sup>st</sup> February 2018.

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

- 5.3.1 The 2018/19 budget targeted resources towards the Council's policies and priorities as set out in the Best Council Plan. This report comments on the financial performance against this budget, supporting the Best Council ambition to be an efficient and enterprising organisation.

##### **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 There remains a risk that a balanced budget position is not delivered in year or that the reported projected overspend could worsen as a consequence of demand-led pressures, non-achievement of Budget Action Plans, price increases and other inflationary pressures. Failure to achieve a balanced budget position would impact on future years and thus require the Council to consider difficult decisions that will have a greater impact on front-line services, including those that support the most vulnerable, and thus on our Best Council Plan ambition to tackle poverty and reduce inequalities.
- 5.6.2 An analysis of budget risks will continue throughout the year and is subject to monthly review as part of the in-year monitoring and management of the budget. Any significant and new risks/budget variations will continue to be included in these in-year financial reports brought to Executive Board.

## **6. Conclusions**

- 6.1 This report informs the Executive Board of the financial health of the authority in respect of both the revenue budget and the Housing Revenue Account at Month 5 of the financial year, with an overspend of £2.8m against the approved 2018/19 budget projected. Directors are requested to identify and implement appropriate measures so that a balanced budget position can be delivered.
- 6.2 Further, the Report seeks the Board's approval to release funds from reserves, as set out in paragraphs 3.2.2 and 3.2.6 above. Funds released from the general reserve will be repaid in 2019/20 once payment is received from the DfE.

## **7. Recommendations**

- 7.1 Executive Board are recommended to:
- note the projected financial position of the authority as at Month 5;
  - approve the release of £1.7m from the general fund reserve in 2018/19 to address the income pressure in the Children and Families budget arising as a consequence of the re-profiling of the final payment of the Partners in Practice Project by the DfE. This amount will be repaid to the reserve in 2019/20 once received. The officer responsible for the implementation of this recommendation is the Chief Officer - Financial Services. The release from reserves will be actioned before the next reporting period;
  - approve the release of £1.0m from the general insurance reserve in 2018/19, following review of the level of the reserve. The officer responsible for the implementation of this recommendation is the Chief Officer - Financial Services. The release from reserves will be actioned before the next reporting period; and
  - request that Directors identify and implement appropriate measures so that a balanced budget position can be delivered.

**8. Background documents<sup>1</sup>**

8.1 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.

# ADULTS AND HEALTH

## Financial Dashboard - 2018/19 Financial Year

### Month 5 (August 2018)

The Directorate is projected to deliver a balanced position for the year.

Budget Action Plans for demand are showing some slippage, but it is noted that 85% of the plans are effectively delivered.

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

**Staffing (-£1.2m – 2.3%)**

There is a pressure within Access & Care which is being addressed with the service; savings are forecast across most areas but principally within Strategic Commissioning (however there is a review currently being undertaken) and there is still some slippage within the Leeds Plan team.

**Community care packages (+£0.97m – 0.5%)**

There is an anticipated cost pressure related to higher than budgeted fee increases and slippage in delivering the budgeted action plans.

**Public Health Commissioning (+£0.18m - 0.4%)**

It is currently assumed that staffing based savings will be recycled to meet demand pressures on commissioned services.

**General Running Costs (-£0.001m- 0.04%)**

A number of small overspends largely set off by savings evidenced against budgets relating to debt repayment.

**Income (+£0.051m – 0.04%)**

Additional client income and other external income is offset by lower forecasted contributions from partners due to slippage in the formation of the Leeds Plan team.

#### 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	1,286	(893)	393	(356)	0	3	0	0	0	0	0	0	(353)	320	(33)
Access & Care Delivery	260,335	(46,331)	214,004	(53)	131	(235)	(1)	(25)	453	513	0	0	784	(161)	622
Service Transformation Team	1,301	0	1,301	(130)	0	0	0	0	0	0	0	0	(129)	0	(129)
Commissioning Services	34,372	(47,043)	(12,671)	(584)	0	10	0	100	8	0	0	0	(467)	(5)	(472)
Resources and Strategy	4,906	(553)	4,353	107	0	0	4	0	0	0	0	0	112	(100)	11
Public Health (Grant Funded)	45,014	(44,607)	407	(179)	0	0	0	0	179	0	0	0	(0)	0	(0)
Appropriation Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>347,215</b>	<b>(139,427)</b>	<b>207,787</b>	<b>(1,194)</b>	<b>131</b>	<b>(222)</b>	<b>4</b>	<b>76</b>	<b>640</b>	<b>513</b>	<b>0</b>	<b>0</b>	<b>(53)</b>	<b>53</b>	<b>(0)</b>

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

	Lead Officer	Additional Comments	RAG	Action Plan Value £m	Forecast Variation against Plan/Budget £m	
<b>A. Key Budget Action Plans</b>						
1.	Additional funding	S Hume	iBCF, Spring Budget, War Pension Disregard Grant, Social Care Grant	B	24.4	0.0
2.	Demand Based Savings - Learning Disability	S McFarlane		A	2.5	1.9
3.	Demand Based Savings - Mental Health	S McFarlane		G	0.1	0.0
4.	Demand Based Savings - Physical Impairment	S McFarlane		A	0.2	0.1
5.	Demand Based Savings - Telecare	S McFarlane		G	0.2	0.0
6.	Demand Based Savings - Chc / 117	S McFarlane		G	0.2	0.0
7.	Demand Based Savings - Reablement	S McFarlane		A	0.2	0.2
8.	Demand Based Savings - Direct Payment Trend	S McFarlane		G	0.1	0.0
9.	Demand Based Savings - Recovery Beds	S McFarlane		A	0.1	0.0
10.	Direct Payment Audit Team	S McFarlane		A	0.4	0.1
11.	Client Transport	S McFarlane		G	0.2	0.0
12.	Vacancy management	Various	Mainly non-frontline services	G	0.9	0.0
13.	Fees and charges	S Hume	Improved income collection and income recovery from direct payment audit	G	1.0	0.0
14.	Recovery Model/Full Year Effect Of Phase III	S Hume	Recovery of unspent sums	B	0.9	0.0
15.	Review non-essential spend	Various	Review and top-slicing of non-essential spend	G	0.6	0.0
16.	Public Health	I Cameron	Review of commissioned services	B	1.2	0.0
<b>B. Other Significant Variations</b>						
1.	Staffing	All	Relating to staffing turnover and slippage in employing new staff			(1.2)
2.	Community care packages	Various	Anticipated variation			(1.1)
3.	General running costs	All	Savings primarily based on reduced borrowing costs			(0)
4.	Use of reserves	All	Contribution to reserves			0.0
5.	Income	S Hume	Reduced income related to delay in setting up Leeds Care Plan Team, offset by additional income and client contributions based on current activity levels			0.1
<b>Adults and Health Directorate - Forecast Variation</b>					<b>0.0</b>	

## CHILDREN & FAMILIES 2018/19 FINANCIAL YEAR FINANCIAL DASHBOARD - Period 5

**Overall Summary** - At the end of August (period 5) the directorate is projecting an overspend of £1.65m against the approved budget of £121.022m. The key budget risks are the Children Looked After (CLA) and financially supported non-CLA budgets, transport costs, external legal costs, some income targets and achieving the staff saving targets. Action plans covering these key budget risks have been developed and will be closely monitored by the Children and Families management team. There are some additional options that could help to mitigate the overspend but these are largely around appropriately charging on costs to other service areas so would need to be considered as part of the overall Council financial position.

**Children Looked After (CLA):** - The Children Looked After budget (CLA) was increased by £4.9m in the 2018/19 budget. The budget took into account the level of supported children in the autumn of 2017 with only a small reduction in numbers anticipated in 2018/19 equivalent to a 1.5% reduction in overall CLA numbers over the year. At 29th July 2018 the External Residential (ER) numbers were 65 compared to the budgeted number of 53 ( an increase of 2 since period 4) although during August this number has subsequently reduced to 62, whilst the number of Independent Fostering Agencies (IFA) were 188 compared to the budgeted number of 179 (a reduction of 2 since period 4). It is anticipated that there will be some reductions in numbers as a number of children currently in ER placements turn 18 during the year. An action plan has been developed to ensure that the service is focused on delivering within budget. However, at this stage of the year an overspend of £800k is projected. There is a risk that overall numbers continue to increase leading to higher spend than is currently projected.

**Staffing: Overall projected overspend of £0.3m.** The Social Care staffing budget is projected to be overspent by £303k by the end of the year. This figure is net of staffing savings in Early Help (YOS and TSL). The Directorate is strictly controlling post releases to try and mitigate this pressure and the projected position assumes that not all vacant posts will be released. Both Partnerships & Health and Learning are currently projected to balance to their staffing budgets.

**Transport - An overspend of £450k is projected for this budget.** There has been a notable increase in the number of children requiring transport during the first quarter and also an increase in contract prices. The actual increase in demand will be clearer in September with the start of the new school year but at this stage an increase in costs of £800k is projected partly offset by various savings of £350k leaving a net pressure of £450k. There is a risk that demand continues to increase and costs increase further during the year. The Directorate is working with CEL to mitigate potential demand pressures.

**Trading and Commissioning :** Although the Trading areas of the directorate collectively underachieved their income targets in 2017/18, action plans have been developed for the areas where income was below budget in 2017/18. An action plan has been developed to look at maximising income from Learning for Life, but a shortfall of £350k against net managed budget is now projected.

**Other Costs** - Legal disbursement activity has been higher than 2017/18 when there was an overspend of £443k. It is projected that external legal disbursement costs will exceed the 2018/19 budget by £450k.

**Other Income** - Additional Income of £450k is anticipated from the High Needs Block of the Dedicated Schools Grant to contribute to the education costs of External Residential placements and from other contributions. The DfE has recently sought agreement to re-profile the final payment of the Partners in Practice Project. A final payment of just under £2.3m was due to be paid in 2018/19. The DfE has now requested to pay £0.3m in 2018/19 and the balance of £2m in 2019/20. Based on current spending plans this leaves a cash-flow shortfall of £1.7m in the

### 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
<b>Demand Led Budgets:</b>															
In House placed CLA	19,994	(3,195)	16,799	0	0	0	0	0	0	0	0	0	0	0	0
Independent Fostering Agency	7,446		7,446	0	0	0	0	0	0	0	0	0	0	0	0
External Residential	10,886		10,886	0	0	0	0	0	800	0	0	0	800	(200)	600
Other Externally placed CLA	2,599		2,599	0	0	0	0	0	0	0	0	0	0	0	0
Non CLA Financially Supported	13,066	(2,389)	10,677	0	0	0	0	0	0	0	0	0	0	0	0
Transport	14,565	(467)	14,098	0	0	0	0	0	450	0	0	0	450	0	450
<b>Sub total Demand Led Budgets</b>	<b>68,556</b>	<b>(6,051)</b>	<b>62,505</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,250</b>	<b>(200)</b>	<b>1,050</b>
<b>Other Budgets</b>															
Partnerships & Health	11,393	(6,014)	5,379	(1)	0	53	0	69	300	0	0	(37)	384	(341)	43
Learning	89,072	(83,102)	5,970	1	(8)	9	0	0	8	0	0	0	10	269	279
Social Care	116,642	(69,487)	47,155	303	(22)	4	8	(10)	224	(200)	0	(2,020)	(1,713)	1,994	281
<b>Sub total Other Budgets</b>	<b>217,107</b>	<b>(158,603)</b>	<b>58,504</b>	<b>303</b>	<b>(30)</b>	<b>66</b>	<b>8</b>	<b>59</b>	<b>532</b>	<b>(200)</b>	<b>0</b>	<b>(2,057)</b>	<b>(1,319)</b>	<b>1,922</b>	<b>603</b>
<b>Total</b>	<b>285,663</b>	<b>(164,654)</b>	<b>121,009</b>	<b>303</b>	<b>(30)</b>	<b>66</b>	<b>8</b>	<b>59</b>	<b>1,782</b>	<b>(200)</b>	<b>0</b>	<b>(2,057)</b>	<b>(69)</b>	<b>1,722</b>	<b>1,653</b>

<b>Key Budget Action Plans and Budget Variations:</b>		<b>Lead Officer</b>	<b>Additional Comments</b>	<b>RAG</b>	<b>Action Plan Value</b>	<b>Forecast Variation</b>
				<b>£m</b>	<b>£m</b>	<b>£m</b>
<b>A. Significant Variations</b>						
	Children Looked After	Steve Walker	Pressure on CLA demand led budgets (External Residential placements and Independent Fostering Agencies).	R		0.80
	Staffing Related Costs	CSLT	At Period 5 it is assumed that savings in Partnerships and Health and Learning will partly offset pressures in Social Care with further savings from vacancy control.	R		0.092
	Learning for Life	A Richardson	There is a projected net overspend of £350k.	R		0.35
	External Legal Disbursements	CSLT	Reflects the current high level of external legal disbursements	R		0.45
	Passenger Transport	Sue Rumbold	Increase in demand and prices net of various savings	R		0.45
<b>B. Key Budget Action plans (BAP's)</b>						
	Service Reviews / Restructures	CSLT	Savings likely to slip depending on MSR/ELI process. Stage 1 review complete. Stage 2 reviews to be progressed once revised directorate structure has been implemented. Shortfall is in part offset by other savings.	A	(1.27)	0.211
	Progress alternative Transport funding models	S Rumbold / S Martin	Pilots are being established around alternative payment approach	G	(0.25)	0.00
	Family Services restructure and reduced funding	A Richardson	Proposals in place to secure the savings, DDN to implement the new structure implemented.	G	(0.25)	0.00
	Reduced spend on Independent Support Workers	S Rumbold	Based on current spend the savings should be exceeded by £0.25m.	G	(0.25)	(0.25)
	Commissioning Reviews	S Rumbold	Various commissioning reviews are in progress. There is the risk that the level of savings will not be achieved.	G	(0.30)	0.00
	Achieve Increased income from Adel Beck	S Tariq	Day rates at Adel Beck have been increased. Higher charges may impact on demand but current income levels suggest the budget will be exceeded.	G	(0.35)	(0.25)
	Achieve Increased income from Child Protection: Education Safeguarding Team	S Rumbold	The Team is anticipated to continue high level of trading.	G	(0.10)	0.00
	Achieve additional Unaccompanied Asylum Seeking Children grant	S Tariq	This action is linked to the number of unaccompanied asylum seeker children	G	(0.40)	0.00
	Achieve additional DfE Improvement Partner Income	S Tariq	In line with the agreement with Kirklees	G	(0.10)	0.00
	Other Action Plans which have been achieved.	various	Includes continuation of School Improvement and Brokerage grant £0.7m ; Trading income shortfall at Activity Centres £50k ; SENSAP set up costs £50k	G	(1.75)	0.25
<b>C. Contingency Plans</b>						
	Utilisation of External Income		Additional Dedicated Schools Grant funding (High Needs Block) contribution to area External Residential placements £0.2m and other additional income £250k.	G		(0.45)
<b>Children and Families Directorate - Forecast Variation</b>						<b>1.653</b>

# CHILDREN & FAMILIES 2018/19 FINANCIAL YEAR

## DEDICATED SCHOOLS GRANT FINANCIAL DASHBOARD - PERIOD 5

**Overall Summary** - From 2018/19, the Dedicated Schools Grant (DSG) is made up of 4 separate blocks - the Schools Block, Central School Services Block, Early Years Block and High Needs Block. At month 5 there is a projected overspend of £500k, though a more detailed projection exercise is currently being carried out and will be reported in September.

**Schools Block** - This is the largest element of the DSG and mostly consists of delegated funding to local authority maintained schools. From this, there are a number of "de-delegated" services where schools have agreed for the local authority to retain funding back to cover some costs centrally which otherwise would need to be charged to schools (such as maternity costs, trade unions costs and the libraries service). The Growth Fund budget remains part of this block. Although there are no variances projected at this stage, there are risks over the levels of maternity pay costs within the de-delegated budgets.

### **Central School Services Block**

This is a new block created from 2018/19 which covers costs such as prudential borrowing repayment, equal pay costs, the admissions service and the retained duties element of what used to be the Education Services Grant (which covers statutory and regulatory duties, asset management and welfare services). There are no variances currently projected on these services.

**Early Years Block** - This element is concerned with provision to pre-school children. The final grant amount received is largely based on the January 2019 census and so will not be confirmed until the 2019/20 financial year.

Following the significant underspend in 2017/18, the unit rates paid to providers has been increased for both 2 year old and 3 & 4 year old providers. However, it is still expected that there could be an underspend of up to £1m.

- for 2 year olds, the January census has usually been the lowest of the year and in order to not overspend this budget, the amount paid to providers is £5.10 an hour (an increase from £5.05 in 2017/18) while the funding is £5.20 per hour to compensate for this, although the hourly rate received from the ESFA has not increased from 2017/18.

- for 3 and 4 year olds, the hourly rate has been increased from £4.20 to £4.25, though the hourly rate received from the ESFA remains the same.

- the SEND Inclusion Fund budget has been reduced to £485k and the process for accessing this fund has been simplified for 2018/19 to encourage more providers to take up the available funding.

- the contingency fund did not have any calls on it during 2017/18 and so has been reduced from £400k to £170k.

**High Needs Block** - This element is used to support provision for pupils and students with special educational needs and disabilities. This block is currently experiencing increasing costs due to high levels of demand and increasing complexity of cases. There are a number of areas of risk in these budgets, including:-

- The deficit on the North West SILC budget is likely to be a charge during 2018/19. At the end of 2017/18 the deficit was £1.355m, though a deficit action plan is now being worked on, though there is a risk that this deficit could increase further.

- a high level assessment of the number and complexity of children with SEN suggests there could be a significant risk of up to £2.5m on this budget.

- due to the projected overspends listed above, the budgeted contribution to reserves is not expected to be made.

**Grant Income** - The initial DSG grant for 2018/19 year was announced in December 2017. However, there will continue to be changes to this figure during the year, in addition, the early years element will not be known until summer 2019. At this early stage of the year there are no changes to the projected grant due.

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

**DSG Grant Reserves**

	Budget £'000	Projection £'000	Variance £'000
<b>Schools Block</b>			
DSG Income	(320,706)	(320,706)	0
Individual Schools Budgets	313,490	313,490	0
De-delegated budgets	4,316	4,316	0
Growth Fund	2,900	2,900	0
	<b>0</b>	<b>0</b>	<b>0</b>
<b>Central School Services Block</b>			
DSG Income	(5,171)	(5,171)	0
CSSB Expenditure	5,171	5,171	0
	<b>0</b>	<b>0</b>	<b>0</b>
<b>Early Years Block</b>			
DSG Income	(55,367)	(55,367)	0
FEEE 3 and 4 year olds	44,216	43,386	(830)
FEEE 2 year olds	7,903	7,903	0
Other early years provision	3,248	3,078	(170)
	<b>0</b>	<b>(1,000)</b>	<b>(1,000)</b>
<b>High Needs Block</b>			
DSG Income	(60,300)	(60,300)	0
Funding passported to institutions	53,393	55,839	2,446
Commissioned services	1,549	1,549	0
In house provision	4,412	4,412	0
Contribution to /from reserves	946	0	(946)
	<b>0</b>	<b>1,500</b>	<b>1,500</b>
<b>Total</b>	<b>0</b>	<b>500</b>	<b>500</b>

**Latest Estimate**

Balance b/fwd from 2017/18  
 Net contribution to/from balances  
**Deficit c/fwd to 2019/20**

**Projected Outturn**

Balance b/fwd from 2017/18  
 Net contribution to/from balances  
**Deficit c/fwd to 2019/20**

General £'000	De-delegated £'000	Total £'000
3,379	(425)	2,954
(946)	300	(646)
<b>2,433</b>	<b>(125)</b>	<b>2,308</b>
3,379	(425)	2,954
500	300	800
<b>3,879</b>	<b>(125)</b>	<b>3,754</b>

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

	Lead Officer	Additional Comments	RAG	Action Plan Value	Forecast Variation against Plan/Budget
<b>A. Key Budget Action Plans</b>				£m	£m
Transfer funding to High Needs Block		Transfer of £2m from the schools block and £500k from the central school services block to the high needs block as detailed in report to Schools Forum in January 2018.	B	2.50	0.00
Reduction in Funding for Inclusion unit value		The reduction in the unit rate from £684 to £600 has been applied.	B	1.37	0.00
Reductions in mainstream funding for additional places		A change in the criteria before additional funding is due will be applied.	G	0.49	0.00
<b>B. Significant Variations</b>					
Early Years Block		Likely underspend on early years block.			(1.00)
High Needs Block		Estiamted increase in payments to institutions due to increase in number and complexity of cases.			1.09
High Needs Block		Deficit balance on North West SILC as academy conversion due to take place during 2018/19.			1.36
High Needs Block		Budgeted contribution to reserves will not be made			(0.95)

**Dedicated Schools Grant - Forecast Variation**

**0.50**



## CITY DEVELOPMENT 2018/19 BUDGET - PERIOD 5 FINANCIAL DASHBOARD - MONTH 5 (APRIL - AUGUST)

At Period 5 City Development are projecting an overspend of £0.35M made up of £3.6M of headline pressures, largely offset by savings and one-off items of income.

As per the Medium Term Financial Plan, the budgeted return on the Council's commercial asset portfolio has increased by £1m in 2018/19 to £3.36m. The development of the Council's commercial asset portfolio is reliant upon suitable market opportunities with the right risk profile and as a result is currently projecting a £1.58M shortfall. The Directorate will seek to mitigate against this through savings within other areas of income and expenditure. As such mitigating actions of circa £1.16m have been identified including £300k of additional Arena income, £509k for one off easements and covenant releases, £248k savings across Asset Management, and £100k from further anticipated road closures at Bridgewater Place.

Advertising income is another budget pressure rolling through from 2017/18. Following the appointment of an external consultant and subsequent analysis and reporting an initial pressure of £200k has been identified but this is half the deficit of previous years. Work is ongoing to strengthen and develop advertising opportunities.

In Highways a pressure of £0.38M has been reported in respect of electricity for Street Lighting. The tariffs can be volatile and fluctuate significantly in response to energy market conditions. The 2018/19 Budget Estimate Circular suggested provision for a 5% price increase however the first two months of billing has shown some tariffs rising as much as 18%. This will continue to be closely monitored throughout the financial year.

The Arts & Heritage service is reporting a pressure of £0.32M of which £0.16M relates to additional spending pressures around the carnival and reggae events.

Active Leeds is projecting an underachievement of income of £400k of which £200k is due to delays in the refurbishment of Airborough Swimming Pool due to additional essential capital works over and above the original capital scheme estimate. This pressure is partly mitigated by savings of £50k in respect of PFI charges (penalties). The refurbishment started in May 2017 and was expected to take 6 months to complete, however the latest estimate is that works will not be completed until January 2019.

The Directorate needs to contain its current position and has identified circa £1M of mitigating action plan savings including utilisation of PFI street lighting balances to mitigate against the increase in street lighting electricity costs and the implementation of a 3% increase in recharge rates for Highways engineering and technical staff. The Directorate has a rigorous approval process for the release of vacant posts and this will now be strengthened to challenge all post release requests that are not income generating or public facing.

### 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	
Planning & Sustainable Development	9,219	(7,368)	1,851	(157)	0	10	0	0	0	0	0	0	(147)	0	(147)
Economic Development	1,859	(508)	1,351	(22)	0	14	0	0	0	0	0	0	(8)	197	189
Markets & City Centre	2,958	(3,612)	(654)	(9)	99	(40)	0	5	0	0	0	0	55	155	210
Asset Management & Regeneration	16,838	(20,461)	(3,623)	(180)	123	27	0	12	0	0	0	0	(18)	941	923
Employment & Skills	3,881	(2,166)	1,715	(15)	0	0	0	0	0	0	0	0	(15)	0	(15)
Highways & Transportation	62,256	(46,471)	15,785	(925)	369	374	0	14	0	0	0	0	(168)	300	132
Arts & Heritage	18,593	(8,307)	10,286	60	(12)	279	0	0	0	0	0	0	327	(3)	324
Active Leeds	24,526	(19,918)	4,608	(2)	(20)	(48)	0	0	(50)	0	0	0	(120)	413	293
Resources & Strategy	1,113	0	1,113	(11)	0	0	0	0	0	0	0	0	(11)	(1,547)	(1,558)
<b>Total</b>	<b>141,243</b>	<b>(108,811)</b>	<b>32,432</b>	<b>(1,261)</b>	<b>559</b>	<b>616</b>	<b>0</b>	<b>31</b>	<b>(50)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(105)</b>	<b>455</b>	<b>350</b>

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

				RAG	Action Plan Value	Forecast Variation against Plan/Budget
					£'000	£'000
<b>A. Budget Action Plans</b>						
	<b>Lead Officer</b>		<b>Additional Comments</b>			
1.	Planning and Sustainable Development	Tim Hill	Additional income from charging	G	(400)	0
2.	Economic Development	Eve Roodhouse	Expenditure savings	R	(120)	183
3.	Markets & City Centre	Susan Upton	Additional income from events and speciality markets	G	(70)	0
4.	Asset Management & Regeneration	Angela Barnicle	Strategic Investment Fund & fee income	R	(1,520)	1,000
5.	Highways and Transportation	Gary Bartlett	Fees & Charges	G	(810)	2
6.	Arts and Heritage	Cluny MacPherson	Savings via increased income opportunities across the Service	G	(400)	0
7.	Employment and Skills	Sue Wynne	Staffing & running cost savings	G	(20)	(14)
8.	Sport and Active Lifestyles	Cluny MacPherson	Reduction in the net cost of service via increased income, operational cost reductions and VAT exemption	R	(1,585)	345
<b>Total Budget Action Plan Savings</b>					<b>(4,925)</b>	<b>1,516</b>
<b>B. Other Significant Variations</b>						
1.	Asset Management & Regeneration	Angela Barnicle	Shortfall in Strategic Investment Fund Income against 2017/18 Budget Action Plan			580
2.	Highways and Transportation	Gary Bartlett	Street Lighting Electricity Costs			380
3.	Asset Management & Regeneration	Angela Barnicle	West Gate Rent			240
4.	Asset Management & Regeneration	Angela Barnicle	Advertising Income			200
5.	Markets & City Centre	Susan Upton	Kirkgate Market Income and Security Costs			175
6.	Asset Management & Regeneration	Angela Barnicle	EX PPPU Income Recovery			140
7.	Arts and Heritage	Cluny MacPherson	Staffing and Income Variations across Arts and Heritage			160
8.	Arts and Heritage	Cluny MacPherson	West Indian Carnival			160
8.	Asset Management & Regeneration	Angela Barnicle	Additional Income - Symons House, Holdforth Court, Thornes Farm Way, ELOR Gas Easement, rents			(509)
9.	Resources & Strategy	Ed Mylan	Historic S278 balances			(360)
10.	Asset Management & Regeneration	Angela Barnicle	Arena Income			(300)
11.	Asset Management & Regeneration	Angela Barnicle	Other savings across the service			(248)
12.	Planning and Sustainable Development	Tim Hill	Staffing Savings			(147)
13.	Resources & Strategy	Ed Mylan	Bridgewater Place - assumed income from further closures			(100)
14.	City Development	All	Other Variations across the Directorate			10
15.	Resources & Strategy	Ed Mylan	Action Plans to mitigate net budget pressure including potential utilisation of balance of street lighting PFI balances to mitigate increase in street lighting costs, robust management vacancy management and increase in recharge rates for Highways professional/technical staff			(1,547)
<b>City Development Directorate - Forecast Variation</b>						<b>350</b>

# RESOURCES AND HOUSING

## FINANCIAL DASHBOARD - 2018/19 FINANCIAL YEAR

### MONTH 5

#### Overall

The month 5 position for the directorate is an overall projected overspend of £244k, which consists of a projected shortfall on court fees income of £156k, an increase of £11k from month 4 and a £88k NNDR pressure for Westgate. In addition, there are a number of risks around the timely implementation of some of the savings incorporated as part of the 2018/19 budget strategy and ongoing income pressures within HR which will require a directorate wide plan to deliver alternative savings of around £0.9m. It is anticipated that most of this gap can be closed through the management of vacancies across the Directorate.

#### Resources

It is assumed that support services will achieve the almost £3.5m savings which form part of the 2018/19 budget strategy. Most of these (£2.2m) centred on staffing savings and early projections indicate these will be delivered. Although an overall staffing pressure is being projected for the group, this is mainly as a result of recruitment within DIS and will be offset by additional projected income. However, there is a risk for those services which are experiencing a reduction in schools income, particularly HR. Plans will need to be implemented to compensate for this loss of income. There is a continuing pressure from court fees income within Finance and the latest figures suggest a projected shortfall of £156k against the budget.

#### Leeds Building Services

A balanced position is projected for LBS. The budget assumes an additional surplus of £1.1m to be delivered through increased turnover of around £10m when compared to the 17-18 budget. Delays in the recruitment of front line staff are assumed to be offset by the additional use of sub contractors to deliver the 2018-19 programme.

#### Housing and Property Services

No variation is forecast within Housing and Property Services in 2018-19. Within Corporate Property Management an additional £0.5m has been included in the 2018/19 budget. Current projected spend assumes that £0.4m of works can again be capitalised in 2018/19 to balance the budget.

#### Civic Enterprise Leeds

At month 5 a £88k NNDR pressure for offices at Westgate is projected. The 2018/19 budget strategy assumed part year NNDR savings through no longer occupying the Westgate offices. However, due to delays in declaring the premises vacant, some additional costs will be incurred. In addition, Merrion House has recently undergone a NNDR valuation for which we are awaiting results but the month 5 projections do not assume any variation from the budget. No other pressures are identified at this stage although we will continue to closely monitor some of the significant income generating services within the group.

#### 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	
Resources	93,713	(29,507)	64,206	578	(71)	(39)	7	144	0	0	0	(242)	377	(221)	156
LBS	55,675	(65,286)	(9,611)	(1,828)	0	1,531	0	0	0	0	0	0	(297)	297	0
Housing & Property	26,576	(13,613)	12,963	0	0	0	0	0	0	0	0	0	0	0	0
CEL	74,961	(64,284)	10,677	1,638	92	179	1,001	3	0	0	0	0	2,913	(2,825)	88
<b>Total</b>	<b>250,925</b>	<b>(172,690)</b>	<b>78,235</b>	<b>388</b>	<b>21</b>	<b>1,671</b>	<b>1,008</b>	<b>147</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(242)</b>	<b>2,993</b>	<b>(2,749)</b>	<b>244</b>

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

		Lead Officer	Additional Comments	RAG	Action Plan Value	Forecast Variation against Plan/Budget
					£m	£m
<b>A. Key Budget Action Plans</b>						
1	LBS	Simon Costigan	Additional turnover has been identified; budget reflects increased staffing to deliver turnover required and recruitment is underway;	G	(1.10)	
2	Housing	Jill Wildman	Commissioning Contract Savings - FYE of existing savings	G	(0.15)	
3	Housing	Jill Wildman	Review of housing support costs that can be more appropriately charged to the capital programme	G	(0.08)	
4	CPM	Simon Costigan	Target reduction in spend on repairs/security at Void properties	G	(0.20)	
5	Cleaning/Catering	Sarah Martin	Annual equipment replacement programme & investment in kitchen facilities to deliver savings.	G	(0.05)	
6	Cleaning/Catering	Sarah Martin	Operational cost savings within CEL from ASC Better Lives programme	G	(0.20)	
7	Cleaning	Sarah Martin	Additional income	G	(0.04)	
8	Facilities Management	Sarah Martin	Operational cost review.	G	(0.12)	
9	Fleet Services	Sarah Martin	Staffing restructure	G	(0.03)	
10	Fleet Services	Sarah Martin	Operational savings	G	(0.05)	
11	Directorate wide	All COs	Staffing savings above amounts in service accounts	A	(0.20)	0.20
12	DIS	Dylan Roberts	Review of staff & other costs that can be more appropriately charged to the capital programme	G	(0.38)	
13	DIS	Dylan Roberts	Reduction in licence costs, the continued rationalisation of printers and a review of telephone costs as Skype is fully rolled out	G	(0.33)	
14	DIS	Dylan Roberts	Income from additional services to WY Joint Services; Alternative savings to be found.	A	(0.07)	
15	DIS	Dylan Roberts	Charge for personal use of Mobile phones; Alternative savings to be found	R	(0.06)	
16	DIS	Dylan Roberts	Mobile phone growth - additional budget required from Directorates	G	(0.05)	
17	Financial Services	Doug Meeson	Deliver £0.5m staffing savings to balance the 18/19 budget	A	(0.50)	
18	HR	Lorraine Hallam	Deliver £0.19m staffing savings to balance the 18/19 budget; Additional staffing savings used to offset income shortfall	G	(0.19)	(0.27)
19	HR	Lorraine Hallam	Additional income -mainly schools (price increases, fee on supply contract; Income from attendance/disciplinary training)	A	(0.10)	0.10
20	HR	Lorraine Hallam	Replace HELP contract with telephone support service.	R	(0.09)	0.09
21	HR	Lorraine Hallam	P-card payments - agency contract	G	(0.05)	
22	HR	Lorraine Hallam	Secure £40k of income chargeable to the Apprentice Levy	G	(0.04)	
23	Legal & Democratic Services	Catherine Witham	Deletion / Reconfiguration of posts or other cost savings	G	(0.07)	
24	Low Carbon	Polly Cook	Charges to University for contribution towards salary costs	G	(0.02)	
25	Shared Services	Helena Phillips	Deliver £1.1m staffing savings to balance the 18/19 budget	G	(1.10)	
26	Shared Services	Helena Phillips	Mail and Print - cross cutting savings (found with alternative savings)	A	(0.10)	
27	Strategy and Improvement	Mariana Pexton	Deliver £0.13m staffing savings to balance the 18/19 budget	G	(0.13)	
28	Strategy and Improvement	Mariana Pexton	Additional comms team income - mainly from Schools	G	(0.05)	
<b>B. Other Significant Variations</b>						
1	HR	Lorraine Hallam	Net shortfall against schools income	R		0.77
2	Finance	Doug Meeson	Shortfall against court fees income budget.	A		0.15
3	CEL	Sarah Martin	NNDR pressure for offices at Westgate.	A		0.09
4	All other variations	Dir Wide	Action plan required (£0.9m)	A		(0.89)

**Resources and Housing Directorate - Forecast Variation**
**0.24**

**COMMUNITIES & ENVIRONMENT DIRECTORATE SUMMARY**  
**FINANCIAL DASHBOARD - 2018/19 FINANCIAL YEAR**  
**Period 5 (August 2018)**

**Overall Position (+£374k over budget)**

**Communities (nil variance)**

This service is projecting a nil variance.

**Customer Access (+£160k over budget)**

The projected overspend relates to the Contact Centre. This reflects the delays in delivering budgeted staffing efficiencies in respect of Channel shift/shove whilst maintaining performance levels in the face of increased call volumes. This has been partially offset by projected additional income within other areas of the service.

**Electoral and Regulatory Services (nil variance)**

The service is projecting a nil variance at period 5. The Taxi and Private Hire Licensing (TPHL) fee review will be implemented from the 1st October, the impact of this will be closely monitored. Registrar income to period 5 is down compared to previous years, although the projected figure assumes that this will recover in the second half of the year.

**Environmental Health (£9k under budget)**

The projected variance is due to delayed recruitment (£41k) partially offset by reduction in income.

**Welfare and Benefits (nil variance)**

A balanced position is currently projected. Although the service has secured additional grant funding, mainly in respect of Verify Earnings and Pensions Alerts (£327k), this will be offset by additional expenditure to meet the grant requirements and other staffing variations across the service including the cost of Immigration advice (£60k).

The level of overpayment income will continue to be monitored as there remains a significant level of budgeted income to be achieved (c£7.6m).

**Parks and Countryside (nil variance)**

The service is projecting an overall nil variance at period 5. There is a projected income shortfall at Lotherton Hall, Tropical World and Temple Newsam (approx £0.4m), although it is anticipated that these shortfalls will be partially offset by expenditure savings and additional income in other areas of the service.

**Car Parking (+£118k over budget)**

The projected overspend relates to shortfalls against phased budgets on the projected levels of 'on street' (+£328k) and 'off street' (+£77k) parking income. Assumptions have been made that an element of this income will be recovered during the remainder of the year but will continue to be closely monitored to fully determine income trends. It is also anticipated that these shortfalls will be partially offset by other expenditure savings by the year end.

**Cleaner Neighbourhoods Teams (nil variance)**

The service is projecting a nil variance with projected staffing savings offset by additional overtime costs.

**City Centre (£13k under budget)**

The service is projecting an underspend due to delays in recruitment.

**Waste Management (+£368k over budget):**

**Refuse: (+£723k over budget)**

Within the Refuse Service it is currently anticipated that there will be slippage of 9 months (to January) in respect of the budgeted collection route efficiency programme, as the route review continues. This will result in a projected overspend of £855k, although savings of £250k are anticipated to offset this. In addition, an extra collection route (+£231k) has been provided to meet the additional demand from new build properties; other staffing pressures within the service are projected to cost an additional £260k; and delays in the review of the medi-waste collection service are projected to cost an additional £85k. Partially offsetting these pressures is a £458k saving in respect of collection cost savings.

**HWSS & Waste Strategy: (£355k under budget)**

The projected overspend relates to increased SORT disposal costs (+£261k), reflecting a reduction in market prices and increased contamination rates; a reduction in the level of disposal savings assumed from the rollout of the new garden waste routes (+£242k). Offsetting these pressures is additional recycling and weighbridge income of £176k, disposal savings of £260k, mainly at Household Waste Sites, and other anticipated disposal savings of £400k.

**Community Safety (nil variance)**

A projected shortfall in income of £59k due to the loss of a contract with WY Police to maintain ANPR cameras, is offset by a projected net underspend in staffing.

**Directorate Wide (action plan savings £250k)**

The directorate will work towards identifying appropriate actions to mitigate the projected overspend.

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

**Summary By Service**

				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		
Communities	19,015	(14,036)	4,979	1	0	(23)	(1)	(220)	0	0	0	0	0	243	0	160
Customer Access	23,668	(4,192)	19,476	160	56	4	1	0	0	0	0	0	221	(61)	0	0
Electoral & Regulatory Services	6,194	(5,440)	754	(132)	70	45	(1)	22	0	0	0	0	4	(4)	0	0
Welfare And Benefits	252,566	(248,692)	3,874	73	6	486	8	56	0	0	0	0	629	(629)	0	0
Car Parking Services	4,936	(13,168)	(8,232)	26	0	(140)	0	0	0	0	0	0	(114)	232	118	0
Community Safety	8,083	(5,912)	2,171	(61)	0	(36)	0	0	0	0	0	0	(97)	97	0	0
Waste Management	41,662	(7,861)	33,801	631	101	47	0	0	0	0	0	0	779	(411)	368	0
Parks And Countryside	31,420	(24,842)	6,578	104	33	380	(74)	(18)	0	0	0	0	425	(425)	0	0
Environmental Action (City Centre)	2,011	(427)	1,584	(18)	1	4	0	0	0	0	0	0	(13)	0	(13)	0
Environmental Health	2,053	(561)	1,492	(41)	0	(6)	(3)	(4)	0	0	0	0	(54)	45	(9)	0
Cleaner Neighbourhood Teams	12,506	(4,561)	7,945	(140)	7	133	0	0	0	0	0	0	0	0	0	0
Action Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	(250)	(250)	0
<b>Total</b>	<b>404,114</b>	<b>(329,692)</b>	<b>74,422</b>	<b>603</b>	<b>110</b>	<b>874</b>	<b>113</b>	<b>(163)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,537</b>	<b>(1,163)</b>	<b>374</b>	<b>0</b>

Key Budget Action Plans and Budget Variations:						
		Lead Officer	Additional Comments	RAG	Action Plan Value (£000s)	Forecast Variation
<b>Communities</b>						
<b>Communities team</b>	Communities Team - review management & leadership arrangements - saving of 1 fte	Shaid Mahmood	Review process ongoing, savings expected to be delivered in year	G	(50)	0
<b>Community Centres</b>	Community Centres: reduce net cost by reviewing lettings income and Facilities Management costs	Shaid Mahmood	Additional income due in 18/19 from full year effect of Free Lets termination in 17/18. Meeting to be held with Facilities Management re delivery of remaining savings.	G	(60)	0
<b>Third Sector Infrastructure Fund</b>	10% saving on VAL contract	Shaid Mahmood	VAL have been informed of the decision and the contract is to be renegotiated	G	(34)	0
<b>Customer Access</b>						
<b>Libraries</b>	Re-tender Library Management Systems contracts as single contract	Lee Hemsworth	To retender as part of a West Yorkshire Consortium. This will allow potential bigger savings but it is unlikely that the full amount can be delivered in year. Other savings to be identified to cover this in current year.	G	(50)	0
<b>Compliments &amp; Complaints</b>	Review structure to deliver staffing savings	Lee Hemsworth	Factored into proposed structure changes - Delivered	G	(17)	0
<b>Contact Centre</b>	Migration of telephone lines to new datelines'	Lee Hemsworth	Lines migrated Friday 11th May so should be on line to deliver savings	G	(80)	0
<b>Contact Centre</b>	Closer working between Council Tax Recovery and Contact Centre - saving of 1 fte	Lee Hemsworth	Savings now incorporated into Channel shift/shove target (see below re Ctax emails)	G	(30)	0
<b>Contact Centre</b>	Channel shift/shove - further savings due to fewer calls - saving of 12 ftes	Lee Hemsworth	Whilst implementation is underway delays are putting delivery of full savings at risk. Added to this is the current adverse call answer rate and it may be that performance issues need to be addressed which could also impact on savings being delivered	R	(280)	200
<b>Contact Centre</b>	Reduce service failure - saving of 1.3 ftes	Lee Hemsworth	On track and should be delivered in year.	G	(40)	0
<b>Contact Centre</b>	Implement automated switchboard in Contact Centre - saving of 2.5 ftes	Lee Hemsworth	Business case approved at FPG, to be funded by Invest to Save reserve - £38k savings forecast due to delays.	A	(50)	12
<b>Home Library Service</b>	Transfer of Home Library Service to voluntary sector - transfer of 1 fte	Lee Hemsworth	Currently under review - advice being sought from HR, savings may be delivered from elsewhere.	G	(30)	0
<b>Interpreting &amp; Translation Service</b>	Secure additional income (net) from Interpreting and Translation Service - Total Income budget £846k	Lee Hemsworth	Revising contract arrangements with Health Service. This could lead to a longer term arrangement, but may need to review pricing.	G	(180)	0
<b>Staffing efficiencies</b>	Community Hubs & Libraries ELLs/Vacancy Factor	Lee Hemsworth	Expected to be achieved	G	(974)	0
<b>Welfare &amp; Benefits</b>						
<b>Welfare and Benefits</b>	Re-tender Advice Consortium contract	Lee Hemsworth	Delivered	G	(50)	0
<b>Welfare and Benefits</b>	Local Welfare Support Scheme - review eligibility for white goods and arrangements for carpet replacements in Council properties	Lee Hemsworth	Budget reduced by £200k. Funding & award approach revised such that we will operate within allocated budget for allocation of white goods. However service incurring additional costs of Immigration advisor £60k within the budget.	A	(200)	60
<b>Electoral &amp; Regulatory Services</b>						
<b>TPHL</b>	Implement fee review to achieve additional income target of £438k to achieve balanced budget. Overall income target £2,241k	John Mulcahy	Fee review approved at Licensing Committee 25th May 2018, now out to consultation. Income levels being monitored to ensure increase in fees is sufficient to generate required income. £1.8m achieved in 17/18.	G	(438)	0
<b>Waste Management</b>						
<b>Refuse</b>	Continue with the re-design of collection rounds to deliver remaining £1.1m savings in base budget, plus additional lieu day savings of £0.25m	Helen Freeman	Route review ongoing - currently assuming 7 months delay.	R	(1,350)	605
<b>Refuse</b>	Work with NHS colleagues to review medi-waste collection service to eliminate subsidy	Helen Freeman	Ongoing discussions with NHS - assumed delayed implementation for 1/2 year	R	(170)	85
<b>Environmental Action Services</b>						
<b>Car Parking</b>	Increase charges at Woodhouse Lane car park by 50p for a full day	Helen Freeman	Price increase implemented 6th July 2018	A	(130)	35
<b>Parks and Countryside</b>						
<b>Parks and Countryside</b>	Continue to progress Attractions Development Plan to achieve additional net surplus	Sean Flesher	Income to period 5 is below profile. To be monitored.	G	(100)	0
<b>Parks and Countryside</b>	Increase turnover to achieve additional plant/retail income target (additional net £100k surplus) from the Arium	Sean Flesher	Additional net surplus built into budget. To be monitored in year.	G	(100)	0
<b>Parks and Countryside</b>	Staffing savings - achievement of vacancy factor (5% all services, 8.9% Parks Operations)	Sean Flesher	Period 5 savings in line with profile. To be monitored in year.	G	(1,124)	0
<b>Community Safety</b>						
<b>Community Safety</b>	Identify efficiencies in use of Community Safety funding	Paul Money	Efficiencies have been identified, proposals to be approved by Safer Leeds Executive	G	(50)	0
<b>Directorate Wide</b>						
	Undertake additional works for Housing Leeds	All COs	Additional CCTV and Tree Inspection works undertaken in 17/18, need to identify appropriate areas in 18/19	G	(300)	0
<b>Other Significant Variations</b>						
All services			Other expenditure variations			(373)
			Directorate wide Action Plan			(250)
<b>Communities &amp; Environment - Forecast Variation</b>						<b>374</b>

**STRATEGIC & CENTRAL ACCOUNTS - 2018/19 FINANCIAL YEAR  
FINANCIAL DASHBOARD - PERIOD 05**

**Overall :**

At month 5 the Strategic & Central budgets have a projected overspend of £0.2m

The key variations are;

- predicted shortfalls of £0.6m in S31 business rates income and £0.2m in New Homes Bonus income
- £1.4m less Section 278 income due to predicted lower levels of development activity, and additional external debt costs of £0.7m partially offset by additional prudential borrowing recharges of £0.6m
- proposed use of £1m from the insurance reserve following a review of the level of the reserve
- an increase in the target level of general capitalisation of £1m

**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	
Strategic Accounts	(7,330)	(34,073)	(41,403)			(1,000)							(1,000)	(2,000)	810	(1,190)
Debt	24,747	(1,167)	23,580								656			656		656
Govt Grants	9,740	(36,895)	(27,155)											0	770	770
Joint Committees	36,913	0	36,913											0		0
Miscellaneous	5,930	(852)	5,078	(30)										(30)		(30)
Insurance	10,294	(10,294)	0			165							(165)	0		0
<b>Total</b>	<b>80,294</b>	<b>(83,281)</b>	<b>(2,987)</b>	<b>(30)</b>	<b>0</b>	<b>(835)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>656</b>	<b>(1,165)</b>	<b>(1,374)</b>	<b>1,580</b>	<b>206</b>	

## STRATEGIC & CENTRAL ACCOUNTS - 2018/19 FINANCIAL YEAR

### Key Budget Action Plans and Budget Variations:

				RAG	Budget	Forecast Variation against Budget
			Lead Officer	Additional Comments	£m	£m
<b>A. Major Budget Issues</b>						
1.	Debt Costs and External Income	Doug Meeson	External interest payments greater than anticipated	R	22.6	0.7
2.	Minimum Revenue Provision	Doug Meeson	No variation is anticipated for 2018/19	G	1.0	0.0
3.	New Homes Bonus	Doug Meeson	Projected shortfall of £184k	A	(11.2)	0.2
4.	Business Rates (S31 Grants & retained income)	Doug Meeson	Projected shortfall of £586k	A	(25.6)	0.6
5.	S278 Contributions	Doug Meeson	Potential risk of £1.4m shortfall	R	(3.9)	1.4
6.	General capitalisation target	Doug Meeson	Capitalisation of eligible spend in directorate/service revenue budgets. Incr by £1m following review.	G	(4.5)	(1.0)
7.	Schools capitalisation target	Doug Meeson	Capitalisation of eligible spend in school revenue budgets.	G	(4.0)	0.0
8.	Joint Committees	Doug Meeson	No significant variation anticipated at this stage.	G	36.9	0.0
				G		
<b>B. Other Significant Budgets</b>						
1.	Insurance	Doug Meeson	Slight overspend projected at this stage, will be funded from reserve.	G	0.0	0.0
2.	Prudential Borrowing Recharges	Doug Meeson	Small surplus anticipated at this stage, incl recharge for Merrion.	G	(14.1)	(0.6)
3.	Earmarked Reserves	Doug Meeson	Use of capital and other earmarked reserves. Proposal to release additional £1m from Insurance reserve following review.	G	0.7	(1.0)
4.	Prompt payment discount savings target	Doug Meeson	Achievement of target depends on getting sufficient suppliers enrolled on PPD scheme	G	(0.6)	0.0
5.	Miscellaneous	Doug Meeson	No significant variation anticipated at this stage.	G	5.1	0.0
6.	Central recharges	Doug Meeson	Recharges ref PPPU break-up to allocate to directorates	G	0.4	0.0
<b>Strategic &amp; Central Accounts - Forecast Variation</b>						0.2

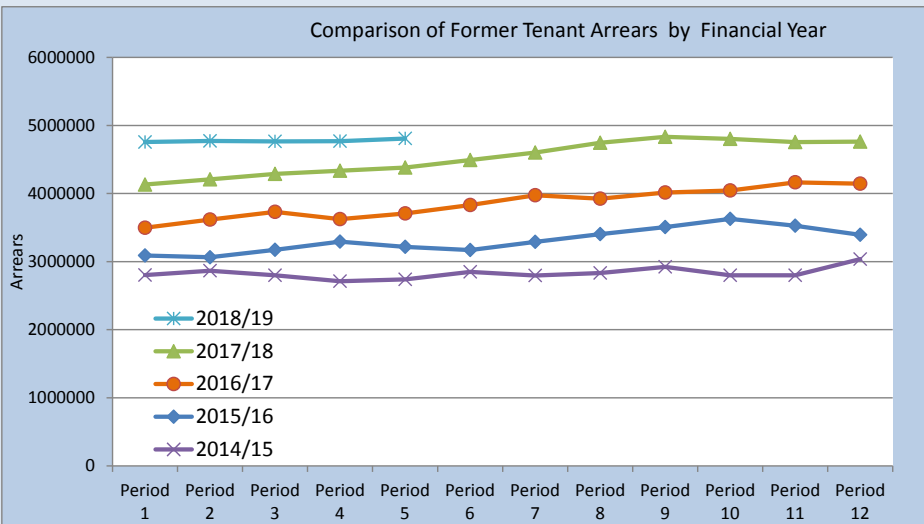
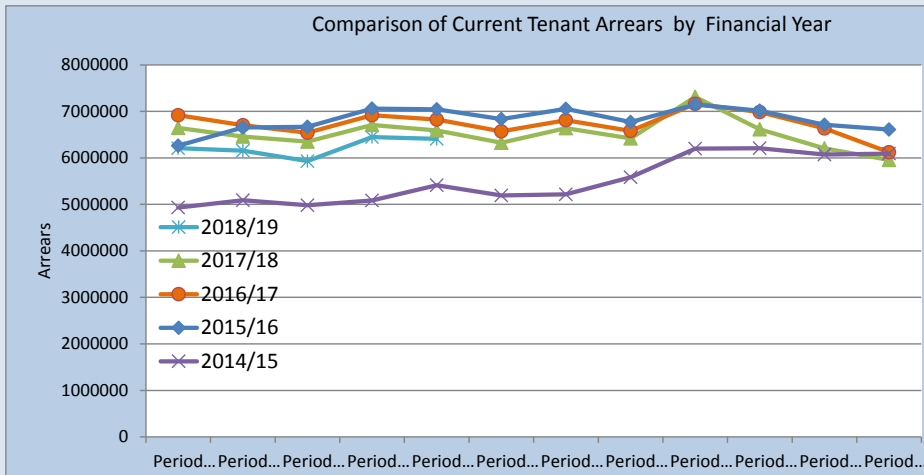


## Housing Revenue Account - Period 5 Financial Dashboard - 2018/19 Financial Year

### Summary of projected over / (under) spends (Housing Revenue Account)

Directorate	Current Budget	Projected Spend	Variance to budget	Comments	Previous period variance
	£000	£000	£000		£000
<b>Income</b>					
Rents	(212,042)	(211,842)	199	Lower number of affordable lets than budgeted and average rents slightly less than budgeted.	105
Service Charges	(7,774)	(7,778)	(4)		(4)
Other Income	(30,337)	(30,228)	109	Capitalised salaries less than expected but offset by employee costs below	77
<b>Total Income</b>	<b>(250,153)</b>	<b>(249,848)</b>	<b>304</b>		<b>178</b>
<b>Expenditure</b>					
Disrepair Provision	1,400	2,050	650	Disrepair compensation and fees	412
Repairs to Dwellings	43,548	43,548	-		-
Council Tax on Voids	654	654	-		-
Employees	28,733	27,624	(1,109)	Housing Management £873k. P&C part year savings due from Housing Growth restructure.	(818)
Premises	8,311	8,412	101	Silk Mill Insurance less compensation costs. Seacroft rent & NNDR savings - offset in internal charges	14
Supplies & Services	3,853	3,801	(52)		(2)
Internal Services	40,287	40,773	486	£207k legal services disrepair. Internal charges Communities & Environments.	295
Capital Programme	65,502	65,502	-		-
Unitary Charge PFI	9,476	9,278	(198)	Offset with Sinking Fund - see below	(198)
Capital Charges	44,476	44,476	-		-
Other Expenditure	6,716	6,335	(381)	Reduction in required Provision for Bad Debt	(44)
<b>Total Expenditure</b>	<b>252,956</b>	<b>252,453</b>	<b>(503)</b>		<b>(341)</b>
<b>Net Position</b>	<b>2,803</b>	<b>2,605</b>	<b>(198)</b>		<b>(164)</b>
Appropriation: Sinking funds	(1,753)	(1,555)	198		198
Appropriation: Reserves	(1,050)	(1,050)	-		(34)
<b>(Surplus)/Deficit</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>		<b>0</b>
Proposed New Reserves			-		-
Transfer to Capital Reserve			-		-
<b>Total Current Month</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>		<b>0</b>

## Housing Revenue Account - Period 5 Financial Dashboard - 2018/19 Financial Year



Change in Stock	Budget	Projection
Right to Buy sales	530	530
New Build (PFI)	0	0
New Build (Council House Growth)	(22)	(22)
<b>Total</b>	<b>508</b>	<b>508</b>

\*Actual sales to date 209

Right to Buy Receipts	2017/18 Actual	2018/19 Projection
Total Value of sales (£000s)	26,356	27,562
Average Selling Price per unit (£000s)	51.9	52.0
Number of Sales*	508	530
Number of Live Applications	1,417	1,598

Arrears	2017/18	2018/19	Variance
	£000	£000	£000
<b>Dwelling rents &amp; charges</b>	<b>2017/18 Week 22</b>	<b>2018/19 Week 22</b>	
Current Tenants	6,592	6,411	(181)
Former Tenants	4,383	4,808	425
	10,975	11,219	244
<b>Under occupation</b>	<b>2017/18 Week 52</b>	<b>2018/19 Week 18</b>	
Volume of Accounts	4,357	4,271	(86)
Volume in Arrears	1,873	1,975	102
% in Arrears	43.0%	46.2%	3.3%
Value of Arrears	502	487	(15)
<b>Collection Rates</b>	<b>2017/18 Week 52</b>	<b>2018/19 Week 18</b>	
Dwelling rents	97.44%	96.88%	-0.6%
Target	97.50%	97.50%	
Variance to Target	-0.06%	-0.62%	

## Housing Revenue Account - Period 5 Financial Dashboard - 2018/19 Financial Year

Projected Financial Position on Reserves	Reserves b/f	Use of Reserves	Contribution to Reserves	Closing reserves
	£000	£000	£000	£000
<b>HRA General Reserve</b>	<b>(6,495)</b>	<b>0</b>	<b>0</b>	<b>(6,495)</b>
<b>Earmarked Reserves</b>				
Insurance - large claims	(137)			(137)
Welfare Change	(1,782)	684		(1,098)
Housing Advisory Panels	(541)			(541)
Sheltered Housing (Committed in capital programme)	(3,238)			(3,238)
Holdsworth Place - land purchase	(64)			(64)
Early Leavers' Initiative	(408)			(408)
Changing the Workplace	(332)			(332)
eFiles Box-It Project	(262)			(262)
<b>New Earmarked Reserves</b>				<b>0</b>
Wharfedale View	(10)			(10)
Concierge Pilot	(400)	400		0
Sheltered Housing (Furniture and Carpets)	(280)			(280)
	<b>(7,453)</b>	<b>1,084</b>	<b>0</b>	<b>(6,369)</b>
<b>PFI Reserves</b>				
Swarcliffe PFI Sinking Fund	(7,410)	2,512	0	(4,898)
LLBH&H PFI Sinking Fund	(2,710)	0	(958)	(3,668)
	<b>(10,121)</b>	<b>2,512</b>	<b>(958)</b>	<b>(8,567)</b>
<b>Capital Reserve</b>				
MRR (General)	(27,212)	64,027	(68,327)	(31,512)
MRR (New Build)	(4,258)	3,140	0	(1,118)
	<b>(31,470)</b>	<b>67,167</b>	<b>(68,327)</b>	<b>(32,630)</b>
<b>Total</b>	<b>(55,540)</b>	<b>70,763</b>	<b>(69,285)</b>	<b>(54,061)</b>