

# ADULTS AND HEALTH

## Financial Dashboard - 2017/18 Financial Year

### Month 10 (January 2018)

The directorate continues to project a balanced position for the year, though it should be noted that the reliance on reserves has been reduced by £0.2m to £0.9m, due to reduced demand based pressures relating to the Learning Disability service.

The position for Adults and Health has been adjusted to include the monies announced in the Spring Budget. It should be noted that though detailed plans for the associated spend have now been agreed, the monies are yet to be allocated and therefore for the purposes of this report they continue to be shown against the budgets for the procurement of care (Access and Care Delivery and Commissioning).

Budget action plans for demand based services are broadly on target to deliver but slippage in some areas is being monitored.

The main variations at Period 10 across the key expenditure types are as follows:

#### Staffing (-£0.8m – 1.6%)

Savings are evident across most areas but principally within Strategic Commissioning.

#### Community care packages (+£1.5m – 0.7%)

There is a £1.5m net pressure on demand led budgets. This is primarily related to the impact of the latest proposed care home fees, an increase in the use of supported accommodation and slippage on savings plans, partially offset by an underspend on Direct Payments and Learning Disability.

#### Spring Budget spend

The Spring Budget monies of £14.7m are shown within income. The spend is allocated as £8.0m to offset the unachieved Health income target and £6.7m shown within the commissioned care range. This is due to the planned spend being incurred in these areas. Virements have been confirmed for P11 and it is anticipated that this will add clarity to the figures.

#### Income (-£7.7m – 6.0%)

Service user contributions, related to Community Support services, are projected to be lower than budgeted. Investigations continue to determine the cause of this and to identify potential remedies, it appears that growth in the number of new clients is considerably lower than envisaged, which may be as a result of the strengths based initiative and increased use of preventative solutions including reablement. This pressure has largely been offset by betterment of income in Learning Disability related to several Ordinary Residence cases. The grant income from the Spring Budget is recorded here

#### 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	485	(220)	265	39	0	23	(2)	0	0	0	0	0	60	(17)	43
Access & Care Delivery	251,186	(44,131)	207,056	248	(29)	(357)	(14)	(450)	5,364	(1,140)	0	171	3,792	(329)	3,462
Commissioning Services	30,263	(36,708)	(6,445)	(930)	21	(14)	(8)	220	3,403	0	0	745	3,438	(6,656)	(3,218)
Resources and Strategy	5,160	(589)	4,570	(154)	1	(176)	9	(33)	100	0	0	0	(253)	(36)	(289)
Public Health (Grant Funded)	46,041	(46,014)	27	(30)	(0)	5	(12)	231	474	0	0	0	669	(668)	1
Appropriation Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>333,135</b>	<b>(127,663)</b>	<b>205,472</b>	<b>(828)</b>	<b>(7)</b>	<b>(519)</b>	<b>(27)</b>	<b>(30)</b>	<b>9,341</b>	<b>(1,140)</b>	<b>0</b>	<b>915</b>	<b>7,705</b>	<b>(7,705)</b>	<b>0</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.	Older people's residential and day support	D Ramskill	Ongoing Better Lives programme	Blue	0.4	0.0
2.	Assessment and care management practice	S McFarlane	Delivering the most cost effective service for new customers based on the strengths based approach	Green	0.5	0.0
3.	Review of care packages - mental health	M Naismith	Reviewing care packages for existing customers based on the strengths based approach and securing improved value for money commissioning	Blue	0.8	(0.1)
4.	Review of care packages - physical impairment	J Bootle	Reviewing care packages for existing customers based on the strengths based approach and securing improved value for money commissioning	Green	0.5	0.0
5.	Review of care packages - learning disability	J Wright / M Naismith	Reviewing care packages for existing customers based on the strengths based approach and securing improved value for money commissioning	Amber	2.5	0.7
6.	Older people: reduction in the number of customers going into residential care	S McFarlane	Increased use of telecare, reablement and recovery service	Amber	1.3	0.9
7.	Legal Fees	S Hume	Reduction in in-house legal fees	Green	0.3	0.0
8.	Vacancy management	Various	Mainly non-frontline services	Green	0.6	0.0
9.	Fees and charges	S Hume	Improved income collection and income recovery from direct payment audit	Amber	0.7	0.2
10.	Review non-essential spend	Various	Review and top-slicing of non-essential spend	Green	0.3	0.0
11.	Public Health	I Cameron	Review of commissioned services	Blue	2.9	0.0
12.	Community Support	D Ramskill	In-house community support service closure	Blue	0.9	0.0
<b>B. Other Significant Variations</b>						
1.	Staffing	All	Relating to staffing turnover and slippage in employing new staff			(0.8)
2.	Community care packages	Various	Relates principally to unallocated Spring Budget monies, impact of proposed care fees, increased use of supported accommodation			6.6
3.	General running costs	All				(0.6)
4.	Use of reserves	All				0.9
5.	Income	S Hume	Primarily Spring Budget monies (offset by non-deliverable Health income target)			(7.9)
<b>Adults and Health Directorate - Forecast Variation</b>						<b>0.0</b>

## CHILDREN & FAMILIES 2017/18 FINANCIAL YEAR FINANCIAL DASHBOARD - Period 10

**Overall Summary** - At period 10 the Directorate is projecting an overspend of £0.403m. The major change from the Period 9 position is that the income to be received through the Kirklees Partner Improvement work has been reprofiled with £0.405m less expected in 2017/18 compared to the previous month's projection. This income will now be received in 2018/19. The number of External Residential (ER) and Independent Fostering Agents (IFA) placements has continued to plateau at 190 IFA's and 62 ER's at the end of January. The overspend on the demand led budgets has reduced to £0.856m due to additional UASC income of £0.355m and in-house savings £0.2m. Projected spend on Passenger Transport is now expected to be within the budget. The £1.1m staffing pressure continues, due to delays in delivering action plans built into the Safeguarding, Specialised and Targeted Service.

In order to offset the demand led and staffing pressures, the Directorate is looking to utilise £1.95m of the DfE Partners in Practice funding earlier than profiled and also maximise external income and has identified an additional £0.6m (see **Other Income**). There are some risks within this position and these are mentioned below.

**Children Looked After** - Meeting the budgeted assumptions around the numbers of CLA is the most significant budget challenge that the Directorate faces in 2017/18. The 2017/18 budget now includes an increase to the CLA budget of £6.7m compared to 2016/17. There has been an increase in the overall projected spend on Adoption, Special Guardianship Orders (SGOs) and Residence Orders (RO) and there has been a reduction in the costs of In-House Fostering. The period 10 projection assumes that the current level of CLA numbers is maintained to the end of the year. There is a risk that CLA numbers continue to rise.

**Staffing** - It is now projected that staffing will be overspent by £1.1m. This includes an additional £0.25m from capitalised pension costs as a result of prior year early retirements. It is now projected that the action plan to deliver savings from the review of vacant posts, agency and overtime will now not deliver any savings.

**Transport** - At Period 10 overall spend on transport is projected to balance to the budget as the increased demand and increasing complexity of need is offset by efficiency savings. The 2017/18 budget included an increase to the Transport budget of £2.8m reflecting anticipated demand pressures.

**Trading and Commissioning** - Period 10 projects a shortfall against the £1.2m additional trading target of £0.240m. This is in service areas including the Activity Centres, Attendance Service and Music Support Service. This shortfall has been partially offset by the additional traded income anticipated from the Kirklees Improvement Partnership work. There is a pressure of £0.3m against the £1.1m commissioned service savings target.

**Other Income** - The new Innovations & Partners in Practice bid has now been approved and will provide additional funding to be spent over three years. A total of £7.3m was received in 2016/17 and all this funding has been carried forward to 2017/18; the projection assumes £1.95m additional in-year usage. The use of this grant in 17/18 will not impact on the future delivery of the programme but the earlier than originally planned use of the grant will need reflecting in the financial strategy in 2019/20. There is additional School Improvement Monitoring & Brokering Grant of £0.5m. A shortfall in income in children's centres of £1.15m is forecast. At period 10 sources of external income have been identified to offset the CLA pressure. This includes additional draw down of Kirklees Improvement Partnership income of £0.3m; UASC grant income £0.755m (Unaccompanied Asylum Seeking Children grant); and additional Dedicated schools Grant contribution to out of area External Residential placements of £0.3m.

**Dedicated Schools Grant** - There is a separate Dashboard for DSG.

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

	Expenditure Budget	Income Budget	Latest Estimate	PROJECTED VARIANCES											Total (under) / overspend		
				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
<b>Demand Led Budgets:</b>																	
In House Fostering	12,510	(2,810)	9,700	0	0	0	0	0	(790)	0	0	0	(790)	0			(790)
Internal Residential	3,605	0	3,605	133	53	13	0	0	0	(7)	0	0	192	0			192
Kinship Care	2,363	0	2,363	0	0	0	0	0	219	0	0	0	219	0			219
Family Placement & Place for Adoption	1,628	0	1,628	0	0	0	0	0	(119)	0	0	0	(119)	0			(119)
IFA	7,769	0	7,769	0	0	0	0	0	131	0	0	0	131	0			131
External Residential	11,016	0	11,016	0	0	0	0	0	683	0	0	0	683	0			683
Semi Independent Living <18 & Secure Justice/Welfare	2,575	0	2,575	0	0	0	0	0	(193)	0	0	0	(193)	0			(193)
Adoption, SGO and RO	6,568	0	6,568	2	4	0	0	0	967	0	0	0	973	(280)			693
Leaving Care	4,659	(1,469)	3,190	0	0	35	3	0	778	(347)	0	0	469	(755)			(286)
Section 17	444	0	444	0	0	0	0	0	326	0	0	0	326	0			326
SEN Outside Placements	4,857	(4,857)	0	0	0	0	0	0	0	0	0	0	0	0			0
Transport	14,694	(453)	14,241	0	0	0	0	0	0	0	0	0	0	0			0
<b>Sub total Demand Led Budgets</b>	<b>72,688</b>	<b>(9,589)</b>	<b>63,099</b>	<b>135</b>	<b>53</b>	<b>52</b>	<b>3</b>	<b>0</b>	<b>2,002</b>	<b>(354)</b>	<b>0</b>	<b>0</b>	<b>1,891</b>	<b>(1,035)</b>			<b>856</b>
<b>Other Budgets</b>																	
Partnerships	21,952	(9,450)	12,502	(105)	13	143	15	(57)	187	(125)	0	(200)	(129)	(95)			(224)
Learning, Skills & Universal Services	71,006	(68,462)	2,544	52	0	(8)	0	578	0	(250)	0	0	372	(561)			(189)
Safeguarding, Targeted & Specialist Services	99,650	(60,648)	39,002	1,190	7	453	160	(190)	210	12	0	(1,783)	59	600			659
Central Overheads	9,554	(7,735)	1,819	(199)	0	0	0	0	0	0	0	0	(199)	(500)			(699)
<b>Sub total Other Budgets</b>	<b>202,162</b>	<b>(146,295)</b>	<b>55,867</b>	<b>938</b>	<b>20</b>	<b>588</b>	<b>175</b>	<b>331</b>	<b>397</b>	<b>(363)</b>	<b>0</b>	<b>(1,983)</b>	<b>103</b>	<b>(556)</b>			<b>(453)</b>
<b>Total</b>	<b>274,850</b>	<b>(155,884)</b>	<b>118,966</b>	<b>1,073</b>	<b>73</b>	<b>640</b>	<b>178</b>	<b>331</b>	<b>2,399</b>	<b>(717)</b>	<b>0</b>	<b>(1,983)</b>	<b>1,994</b>	<b>(1,591)</b>			<b>403</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 £m</b>	<b>Forecast Variation £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). The current number of IFAs is 190 and ER is 62. The pressure of £0.856m assumes the current level of CLA numbers continues to the end of the year. This is an improved position of £0.56m primarily due to additional UASC income of £0.36m & in-house savings of £0.2m.	R		<b>0.86</b>
	Staffing related costs	CSLT	Capitalised pension costs relating to former employees early retirement costs	R		<b>0.25</b>
	Income - ESG	CSLT	Additional School Improvement Monitoring and Brokering Grant against budgeted income.	G		<b>(0.50)</b>
	Net effect of all other minor variations	CSLT	There are a number of other minor variations within the directorate.	G		<b>0.11</b>
<b>B. Key Budget Action plans (BAP's)</b>						
E1	Remodel Social Work Practice	Sal Tariq	Reduced agency spend in Children's Social work service, and also reduce non-front line staffing in Children's Social work. A shortfall of £0.95m is currently projected against the saving target, primarily due to non-achievement of the Initial Budget Action Plan around Social Work staffing.	R	<b>(0.93)</b>	<b>0.95</b>
E2	Other staffing savings	CSLT	Net staff savings from ELI and through the management of vacant posts.	A	<b>(0.98)</b>	<b>(0.10)</b>
C2	ESG funded activities	Andrew Eastwood, Sue Rumbold	Proposed savings include running cost savings in information management & technology, learning improvement and information management, and staff savings across a number of services.	G	<b>(0.97)</b>	<b>0.00</b>
C3	Commissioned services	CSLT	Commissioned Services - A shortfall of £0.2m is currently projected against the budgeted savings. New contract awarded for Family Drugs Alcohol Court service £0.1m.	A	<b>(0.65)</b>	<b>0.30</b>
A7	Increase traded income and reduced level of subsidy	CSLT	Additional resources have been committed to provide the capacity to develop a strategy and implement the proposals. Additional traded income has been included in the 17/18 budget for activity centres, complex needs, early years improvement, attendance strategy and a range of other services provided to schools. We are now reporting a pressure relating mainly to Activity Centres although this is offset by an additional traded income from the improvement work with Kirklees Council shown below.	A	<b>(1.25)</b>	<b>0.24</b>
C1	Children's Centre Family Services & Childcare	Andrea Richardson	Reshape of family services which will include a review of the core offer and additional services currently funded by partners.	G	<b>(0.60)</b>	<b>0.00</b>
A4	Additional DfE Innovations funding	Sal Tariq	New Innovations bid approved and £7.3m received in 2016/17. It is anticipated that £5.7m will be spent in 2017/18.	G	<b>(2.50)</b>	<b>(1.95)</b>
A2	Children's Centre Income	Andrea Richardson	Increases in Fees from January 2017 and September 2017 and additional income from the new Free Early Educational Entitlement (FEEE) hourly rates. A shortfall of £1.15m against the overall income target is projected. Planned changes to the Catering Service have been delayed resulting in a pressure of £0.1m. These pressures are partially offset by Family Services staffing savings of £0.55m.	R	<b>(0.30)</b>	<b>0.70</b>
A3	Additional income from top slice Free Early Education Entitlement (FEEE) payments.	Sue Rumbold	New ability to top slice 5% from FEEE payments to nursery providers. Schools Forum approval received.	G	<b>(1.00)</b>	<b>0.01</b>
	Various other budget savings	CSLT	Including short breaks contract savings, additional income from Adel Beck, additional public health and CCG funding, additional DCLG funding for troubled families, running cost savings etc.	A	<b>(2.86)</b>	<b>(0.06)</b>
<b>C. Contingency Plans</b>						
	Utilisation of External Income		Utilisation of additional Kirklees Improvement Partner grant income £0.1m ; anticipated additional schools funding contribution to area External Residential placements £0.3m.	A		<b>(0.40)</b>
<b>Children and Families Directorate - Forecast Variation</b>						<b>0.40</b>

# CHILDREN & FAMILIES 2017/18 FINANCIAL YEAR

## DEDICATED SCHOOLS GRANT FINANCIAL DASHBOARD PERIOD 10

**Overall Summary** - The Dedicated Schools Grant (DSG) is made up of 3 separate blocks - the Schools Block, Early Years Block and High Needs Block. At period 10, general DSG is projected to underspend by £228k and de-delegated services are expected to overspend by £42k as detailed below.

**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, libraries and museums services). In addition, there is a central provision which covers costs such as growth fund, prudential borrowing repayment, equal pay costs and the admissions service. Following a number of school conversions to academy status, there is a reduction in expenditure which is matched by reduced grant income. De-delegated services are projected to be overspent by £42k, mainly due to increased maternity pay costs which is partly offset by an underspend on the contingency fund. Due to slippage in planned places, there is expected to be an underspend of £400k on the Growth Fund and along with a number of underspends on other central provision budgets, an underspend of £618k is projected.

**Early Years Block** - This element is concerned with provision to pre-school children. The final grant amount received is largely based on the January 2018 census and so will not be confirmed until later in the year. The projections at the moment are that there will be an underspend of £2,303k as follows:

- 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 £5.05 an hour while the funding is £5.20 per hour to compensate for this. However, the actual pupil numbers in 2016/17 and the projected pupil numbers for 2017/18 suggest that this will not be the case this year. This means that it is now expected that there will be £123k more income than expenditure resulting in a saving in 2017/18.
- for 3 and 4 year olds, the funding received is effectively for more places than the payments made to providers. The projection is that there will be £1,340k more funding than expenditure. Based on details received in October, there has been a significant take up of the additional 15 hours offer for working parents in the private, voluntary and independent sector, though this is partly offset by a lower than expected take up in schools. Projected expenditure and income has been increased as a result.
- the SEN Inclusion Fund has received fewer applications for funding than expected producing a projected underspend of £440k.
- the contingency fund has not yet had any calls on it and so is projected to be underspent by £400k.
- Early Years pupil premium is projected to be underspent by £47k, though this is fully offset by reduced grant.

**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. At period 10 there is projected to be an overspend of £2,735k in this area largely due to the following issues:-

- Following negotiations with Area Inclusion Partnerships, a reduced level of savings has been applied to their budgets resulting in a pressure of £929k. This is partly offset by the recovery of £300k of excess balances giving a total net pressure of £629k.
- There is a further £550k in 2017/18 in relation to more set-up costs for the new SEMH provision.
- LCC has recently started to receive invoices from private hospitals for the provision of education to young people in mental health beds. Work completed with providers to establish the responsibilities around this provision has resulted in reduced costs, but it is estimated that there will be costs of up to £200k in 2017/18.
- Outside placements have not been able to be brought back into LCC provision as quickly as hoped which means there is currently expected to be an overspend of £250k
- When the budget was set, £300k was set aside for the projected deficit on North West SILC. Current estimates are that the academy conversion will not happen until 2018/19 and so no costs will be incurred in 2017/18 as a result, which means there is an underspend on this budget. However, the deficit is now likely to be £1.4m which will need to be funded in 2018/19.
- an increase in the number and complexity of children with SEN along with top-up funding at the SEMH provision remaining at £20k per place rather than the £15k per place assumed in the budget and AIP's no longer contributing to the assessment costs of permanently excluded children, payments passported to other institutions are projected to overspend by £2,290k.
- following an assessment of current expenditure on external residential placements, there is now projected to be an overspend of £300k due to an increase in the number of SEN pupils in these placements.
- These pressures are partly offset by a contribution from the Early Years block for SENIT and Portage. When the budget was produced, it was assumed that the full costs of the service would need to be borne by the High Needs Block. However, as detailed in the paper to Schools Forum in February, £600k of the centrally retained element of the Early Years Block has been set against these costs.

**Transfers to / from reserves** - When the budget was set, it was with a contribution to reserves of £769k. However due to the overspends listed above, this contribution will not now be made.

**Grant Income** - The initial DSG grant for 2017/18 year was announced in December 2016. However, during the year there have been a number of schools converting to academy status, which has resulted in £6,936k less funding due to LCC. The early years funding is based on 5/12ths of pupil numbers in the January census and 7/12ths of the funding will be based on the census information in January 2018. Based on the expected pupil numbers provided by the service, the DSG income due is expected to be £2,042k higher than budgeted. However, the final grant amount for 2017/18 will not be confirmed until summer 2018. Within the high needs block, there have been some changes in respect of funding for dual registered pupils and an adjustment in respect of hospital funding resulting in a current projection of an additional £423k of income. Overall, the income received is expected to be £4,471k less than budgeted.

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

**DSG Grant Reserves**

	Budget £'000	Projection £'000	Variance £'000
<b>Schools Block</b>			
DSG Income	(324,708)	(317,772)	6,936
Individual Schools Budgets	311,768	304,609	(7,159)
De-delegated budgets	5,039	5,081	42
Central Provision	7,901	7,464	(437)
	<b>0</b>	<b>(618)</b>	<b>(618)</b>
<b>Early Years Block</b>			
DSG Income	(50,233)	(52,275)	(2,042)
FEEE 3 and 4 year olds	38,671	39,738	1,067
FEEE 2 year olds	8,265	7,823	(442)
Other early years provision	3,297	2,411	(886)
	<b>0</b>	<b>(2,303)</b>	<b>(2,303)</b>
<b>High Needs Block</b>			
DSG Income	(56,776)	(57,199)	(423)
Funding passported to institutions	49,305	53,790	4,485
Commissioned services	1,388	1,389	1
In house provision	5,314	4,755	(559)
Contribution to /from reserves	769	0	(769)
	<b>0</b>	<b>2,735</b>	<b>2,735</b>
<b>Total</b>	<b>0</b>	<b>(186)</b>	<b>(186)</b>

**Latest Estimate**

Balance b/fwd from 2016/17

Contribution to balances

**Deficit c/fwd to 2018/19**

**Projected Outturn**

Balance b/fwd from 2016/17

Contribution to/from balances

**Deficit c/fwd to 2018/19**

General £'000	De-delegated £'000	Total £'000
4,161	(528)	3,633
(769)		(769)
<b>3,392</b>	<b>(528)</b>	<b>2,864</b>
4,161	(528)	3,633
(228)	42	(186)
<b>3,933</b>	<b>(486)</b>	<b>3,447</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>					
Transfer funding from Schools Block to High Needs Block		Transfer of £2m from the schools block to the high needs block as detailed in report to Schools Forum in January 2017.		2.00	0.00
Savings to Area Inclusion Partnerships budgets		FYE of 2016/17 reduction (£310k) and realign PRU top-up funding from AIP allocations (£1.5m). Overspend is net of assumed recovery of excess balances.		1.80	0.63
Reductions in additional mainstream places		Revision of the criteria and processes on Funding For Inclusion. Changes to calculations of the amount of the notional SEN budget available to fund the first £6,000 of support for pupils.		1.50	0.00
<b>B. Significant Variations</b>					
Schools Block		Reduced spend due to academy conversions along with minor underspends on de-delegated services and central provision.			(7.55)
Early Years Block		Increased expenditure on payments to providers.			0.63
Early Years Block		Underspends on centrally managed budgets.			(0.89)
High Needs Block		Increased in numbers and complexity of placements plus retaining top-ups at existing levels and contribution no longer being received from AIP's for assessment places.			2.29
High Needs Block		Further £550k in 2017/18 for more set-up costs in relation to the new SEMH provision.			0.55
High Needs Block		Private hospital charges for education provision for mental health beds.			0.20
High Needs Block		Increased numbers of outside placements compared to budget			0.25
High Needs Block		Increase in numbers and cost of external residential placements for SEND pupils			0.30
High Needs Block		North West SILC academy conversion delayed to 2018/19			(0.30)
High Needs Block		Reduced demand on HNB following early years block contribution to costs of SENIT and Portage.			(0.60)
High Needs Block		Net effect of all other variances on the High Needs Block.			0.60
Contribution to / from reserves		Not making planned contribution to deficit reserve.			(0.77)
Grant income		Reduced grant following academy conversions.			4.47

**Dedicated Schools Grant - Forecast Variation**

**(0.19)**

## CITY DEVELOPMENT 2017/18 BUDGET - PERIOD 10 FINANCIAL DASHBOARD - MONTH 10 (APRIL - JANUARY)

The Period 10 Financial Dashboard maintains a balanced position whilst recognising a number of significant budget pressures and the actions identified to mitigate them.

Planning and Sustainable Development are projecting a £216k pressure on expenditure due to anticipated Inspection and Planning Appeals costs. This is offset by the £490k additional projected income from Planning Fees and Building Control Fees and Charges. The projection also recognises approximately £100k of additional income anticipated from the £20% increase in Planning Fees from Mid-January 2018, resulting in a £275k saving to support the overall Directorate position.

In Economic Development the projected overspend of £606k is predominantly due to income pressures at Kirkgate Market. In addition to a £276k pressure from granting a 7 month (01/07/17) - 01/01/18) 20% discount on rental charges to all Kirkgate Market traders (allowing them to invest in their businesses and, therefore, contribute to the market's long term viability), income pressures of £169k, £146k and £56k relate to the indoor market, the new Covered Daily Market (CDM) and the new Events Space respectively. These are new target income streams following completion of the major capital refurbishment scheme. Whilst some of this is due to the lead in times required for developing and delivering new trading and events, it is acknowledged that some of the budgeted income targets need to be revised down to reflect current trading and operating conditions. The 2018/19 budget strategy therefore includes proposals to address this. These pressures are partially offset by a £178k saving on borrowing costs.

In the last 18 months Asset Management have acquired a number of significant investment properties to add to the authority's portfolio and deliver new income streams. However a £1m pressure on net income (gross rental income - prudential borrowing annuity) against the budget action plan target is now anticipated. The investment policy requires that any investment and acquisition should contribute to and support the Council's ambitions and values, and be financially robust. Market activity and contractual lead times indicate that it is unlikely any further significant investments will be completed in 2017/18. However a review of borrowing costs has identified a £300k saving due to the difference in the assumed and real cost of borrowing, resulting in a net pressure of £700k. Additional ad-hoc income of £229k mitigates this to £471k. The £518k pressure on Advertising income, which assumes all current sites will be fully utilised, remains unchanged. Options are currently being evaluated to address this pressure in 2018/19.

Predominantly via careful vacancy management, Employment and Skills are projecting an underspend of £115k to assist in offsetting other Directorate pressures.

Highways and Transportation are projecting an underspend of £143k down by £192k from the previous month. This adverse movement from Period 9 reflects an increase in projected spend on materials and plant hire costs. Large, yet offsetting, variations on staffing, supplies and services, and income reflect the constantly fluctuating allocation of works (internal or external to strategic partners WSP) and ongoing recruitment requirements.

Sport and Active Lifestyles have pressures of £217k due to Public Health funding reductions, the failure of the Aquatics Centre moveable pool floor, and the net impact of part closure, refurbishment, and contractor delays at Aireborough Leisure Centre. A further pressure of £228k is due to the notable downturn in income at John Smeaton Leisure Centre due to 2 new budget gyms opening in close proximity. Savings of £60k have been identified at from across the service to mitigate this budget pressure. The EU ruling on VAT for sports admissions has not been challenged by HMRC which means that £1.4m of VAT is estimated to be recovered in this financial year which will assist in mitigating Directorate pressures.

New pressures of £104k have been identified in Period 10 recognising potential shortfalls in income in respect of the Town Hall and Lotherton Hall Estate. An action plan saving of £489k is required to balance the projected outturn position which will be met by the use of other balances.

### 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	
Planning & Sustainable Development	8,696	(6,320)	2,376	(7)	(50)	170	(7)	110	0	0	0	0	216	(490)	(275)
Economic Development	5,319	(4,666)	653	(44)	59	(46)	3	(156)	0	0	0	0	(183)	789	606
Asset Management & Regeneration	13,781	(15,485)	(1,704)	(60)	311	(22)	(7)	(357)	0	0	0	0	(134)	1,317	1,182
Employment & Skills	4,127	(2,378)	1,749	(105)	0	(169)	(0)	(0)	0	0	0	0	(274)	159	(115)
Highways & Transportation	58,554	(41,722)	16,832	(372)	(41)	1,099	973	(36)	0	0	0	0	1,623	(1,766)	(143)
Arts & Heritage	18,540	(8,990)	9,550	(67)	(92)	192	34	30	23	1	0	0	120	224	344
Sport & Active Lifestyles	24,459	(19,131)	5,328	(90)	(33)	(109)	13	15	(30)	15	0	0	(219)	(819)	(1,037)
Resources & Strategy	997	(125)	872	(84)	0	42	(1)	(31)	0	0	0	0	(74)	(489)	(563)
<b>Total</b>	<b>134,473</b>	<b>(98,817)</b>	<b>35,656</b>	<b>(829)</b>	<b>155</b>	<b>1,156</b>	<b>1,009</b>	<b>(424)</b>	<b>(7)</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>1,075</b>	<b>(1,076)</b>	<b>(0)</b>

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

				RAG	Action Plan Value	Forecast Variation against Plan/Budget
		Lead Officer	Additional Comments		£'000	£'000
<b>A. Budget Action Plans</b>						
1.	Planning and Sustainable Development	Tim Hill	Reduction in the net cost of service via increased income generation.		Green	(275)
2.	Economic Development		Increased income and running cost savings		Amber	30
3.	Asset Management and Regeneration		Strategic Investment Income and additional fee income.		Red	471
4.	Highways and Transportation	Gary Bartlett	Additional income from fees and developers.		Green	(143)
5.	Arts and Heritage	Cluny MacPherson	Savings via increased income opportunities, not hosting the Tour de Yorkshire in 2017, and minor restructure.		Amber	100
6.	Employment and Skills	Sue Wynne	Staffing and commissioning savings.		Green	(115)
7.	Sport and Active Lifestyles	Cluny MacPherson	Reduction in the net cost of service via efficiency savings, staffing savings and increased income generation.		Red	146
8.	Resources and Strategy	Ed Mylan	Directorate wide additional savings requirement.		Green	0
<b>Total Budget Action Plan Savings</b>						<b>6,940</b>
<b>B. Other Significant Variations</b>						
1.	Asset Management		Shortfall in Advertising income.			518
2.	Economic Development		Kirkgate Market income pressures - 7 month 20% rent discount for all traders and then phasing out over 3 months (£276k), vacant units in the Indoor Market (£163k), Covered Daily Market (£146k), George Street shops (£59k), and Event Space (£56k), Open/Outdoor Market (£74k), partially offset by a saving of £178k on borrowing costs.			596
3.	Sport and Active Lifestyles	Cluny Macpherson	Income pressures from reduced Public Health funding, JCCS pool floor failure, and Aireborough refurbishment.			217
4.	Arts and Venues	Cluny Macpherson	Carnival and Reggae overspend and shortfall in income from Town hall and Lotherton Hall estate			240
5.	Sport and Active Lifestyles	Cluny Macpherson	Sport VAT ruling			(1,400)
6.	City Development	All	Use of balances and reserves to balance position			(489)
7.	Asset Management		Changing the Workplace/Merrion House			198
8.	Resources and Strategy	Ed Mylan	General savings across the Service.			(94)
					<b>City Development Directorate - Forecast Variation</b>	
					<b>0</b>	



# RESOURCES AND HOUSING

## FINANCIAL DASHBOARD - 2017/18 FINANCIAL YEAR

### MONTH 10

#### **Overall**

A balanced position is projected at period 10 although there are pressures within some service areas around the timely implementation of savings incorporated as part of the 2017/18 budget strategy as well as some in year pressures. which are identified below

#### **Resources**

For month 10 it is assumed that, overall, support services will achieve the £5m savings which formed part of the Support Services review. Shared Services are forecast to underspend by £1,048k primarily as a result of savings against the staffing budget due to vacant posts. Strategy and Improvement is projected to make savings of £80k mainly against the staffing budget. The HR budget is now forecast to overspend by £228k due to the non achievement of the £300k savings assumed in the budget strategy through the authority wide consolidation of training budgets partially offset by savings against the staffing budget. There's a continuing pressure of £150k against the PPPU budget (savings against staffing more than offset by a projected shortfall in income) and a £502k overspend in Finance mainly due to a £396k shortfall against court fees income. There's also a continuing £220k DIS pressure to enable remedial work to be undertaken to mobile devices, the network, patch and configuration and to strengthen access control so that the Council can qualify for the Public Services Network certificate.

#### **Leeds Building Services**

A £200k pressure is now projected for LBS acknowledging that there may be a shortfall in turnover to achieve a balanced position before delivery of the £1.8m efficiency target is taken into account. The current projection in relation to the delivery of the planned £1.8m savings required in the budget strategy indicates a shortfall of £600k at period 10. This variation is due to slippage in the implementation of both the revised staffing structure and the IT infrastructure. A reduction in budgeted overheads combined with anticipated increases in turnover will largely offset this pressure.

#### **Housing and Property Services**

Housing and Property Services are expected to achieve the £700k of budgeted savings in this financial year. Within CPM a pressure of £231k is forecast consisting of a £341k pressure against the responsive repairs budget partially offset by a £97k income surplus for a Refit scheme and £13k savings against staffing. A part year projection is included for the recruitment of 3 temporary posts to enable the service to deliver the additional £5m capital investment programme. The Supporting People contracts savings target of £350k has been achieved through the renegotiation and procurement of 3 sets of contracts. In addition to this, the revision of smaller contracts is expected to achieve a further saving of £50k.

#### **Civic Enterprise Leeds**

A projected overspend of £198k is forecast for the division. As a result of the marginal financial impact of the reduced number of feeding days in 2017/18 and inflationary pressure on food costs there's likely to be a £440k pressure for the Catering service, partially offset by savings of £141k within Cleaning and Security mainly as a result of over achievement against the income budget and projected £100k savings within Facilities Management predominantly against running cost budgets to leave a net £198k pressure. There is also likely to be a financial impact of Merriam House re-opening in this financial year and budget provision for the anticipated costs is in place.

**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	98,298	(38,072)	60,226	(2,413)	29	64	(25)	17	0	0	0	(24)	(2,352)	2,269	(83)
LBS	46,947	(55,327)	(8,380)	(278)	159	1,235	(79)	(107)	0	0	0	0	930	(730)	200
Housing & Property	26,192	(12,399)	13,793	(600)	451	(550)	27	(158)	43	0	0	275	(512)	197	(315)
CEL	71,206	(63,631)	7,575	620	(4)	500	230	(35)	0	0	0	0	1,311	(1,113)	198
<b>Total</b>	<b>242,643</b>	<b>(169,429)</b>	<b>73,214</b>	<b>(2,671)</b>	<b>635</b>	<b>1,249</b>	<b>153</b>	<b>(283)</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>251</b>	<b>(623)</b>	<b>623</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>						
<b>Efficiencies</b>						
1	Specialist Admin	Helena Phillips	Further efficiencies by consolidating "specialist" admin staff under one professional lead	Green	1.00	-1.05
2	ICT, IM & T & Intelligence	Dylan Roberts	Introduce a new operating model to deliver staffing efficiencies.	Green	0.90	0.00
3	ICT, IM & T & Intelligence	Mariana Pexton	Introduce a new operating model to deliver staffing efficiencies.	Green	0.20	0.00
4	Workforce Development	Lorraine Hallam	Consolidation of training budgets.	Amber	0.30	0.30
5	PPPU	David Outram	Identify savings through a portfolio approach including development of prioritisation model	Amber	0.30	0.15
6	Financial Services	Doug Meeson	Savings to be delivered through staffing efficiencies.	Green	0.90	0.00
7	Human Resources	Lorraine Hallam	Staff savings through continuing to implement new ways of working.	Green	0.30	-0.07
8	Strategy & Improvement	Marianna Pexton	Further staff savings and efficiencies within Communications, Marketing and Emergency Planning.	Green	0.10	-0.08
9	Financial Services	Doug Meeson	Additional traded income.	Green	0.20	0.00
10	Legal & Democratic Services	Catherine Witham	Staffing efficiencies to fund cost of pay award.	Green	0.10	0.00
11	LBS - Consolidation of Construction/Property Maintenance	Simon Costigan	Savings through staffing, both management and support functions and a targeted reduction in running costs. Roll out of Total Mobile software will deliver efficiencies which will result in the reduction in use of sub contractors.	Amber	1.80	0.80
12	Strategic Housing - integration of functions	Jill Wildman	Closer working arrangements within the different functions will facilitate a reduction in the number of budgeted posts.	Green	0.10	0.00
13	Housing related support - reduction in contract payments	Jill Wildman	Savings to be realised through ongoing review and retendering of contracts.	Green	0.40	-0.05
14	Strategic Housing - review of charging arrangements	Jill Wildman	Adaptations review charges to both the capital programme and Housing Leeds.		0.20	0.00
15	Cleaning Savings	Sarah Martin	Efficiencies to be realised through expanding mobile cleaning, changing times and frequency of cleaning resulting in a reduction of the number of staff required.	Green	0.50	0.00
16	Management Staff reductions	Sarah Martin	Reduction in level of JNC management support, delivered through a reconfiguration of roles and responsibilities.	Green	0.20	0.00
17	Facilities Management Savings	Sarah Martin	Planned realignment of the service to be delivered through a restructure.	Green	0.10	0.00
18	Fleet	Sarah Martin	Combination of maximising existing external income streams whilst developing new ones together with the aim of reducing costs.	Green	0.10	0.00
19	Commercial Catering	Sarah Martin	Based on internalising commercial catering for some of the services within the Civic Quarter and expanding retail offer.	Green	0.10	0.00

**B. Other Significant Variations**

1	Financial Services	Doug Meeson	Shortfall against court fees income.	Amber		0.50
2	CEL	Sarah Martin	Net shortfall against Catering income, offset by savings in FM & Cleaning	Amber		0.20
3	DIS	Dylan Roberts	DIS pressure to secure Public Service Network certificate	Amber		0.20
4	CPM	Simon Costigan	Pressure against repairs budget	Amber		0.20
5	Driecotrte wide	All	Savings across Direcorate accruing from staffing, running costs and additional income - which are not specifically part of the budget action plans	Amber		-1.10

<b>Strategy and Resources Directorate - Forecast Variation</b>	<b>0.00</b>
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## COMMUNITIES & ENVIRONMENT DIRECTORATE SUMMARY

### FINANCIAL DASHBOARD - 2017/18 FINANCIAL YEAR

#### Period 10 (January 2018)

<p><b>Overall Position (nil variance)</b></p> <p><b>Communities (nil variance)</b> The service is projecting a nil variance against its budget at period 10.</p> <p><b>Customer Access (+£753k over budget)</b> The main area of overspend is staffing in Community Hubs where current staff in post are projected to exceed the budget by £580k. This is largely due to delivery of the Community Hub programme which has required additional resource and management/supervision to be put in place. The cost of providing static guards at a number of sites, including the Central Library, due to safety concerns is likely to cost an additional £240k. These pressures along with an expected shortfall in libraries income of £50k, are offset by additional income (net £270k) in the Interpreting and Translation Team from providing translation services to the NHS</p> <p><b>Elections, Licensing and Registration (+£43k over budget)</b> The service is currently projecting a minor variation due to the additional cost of the electoral registration system (HERA). There are also some concerns around income within births, deaths and marriages and this projected to be short by £38k. Costs in respect of the general election are expected to be met by government grant.</p> <p><b>Welfare &amp; Benefits (+£502k over budget)</b> Housing Benefit overpayment income (budget £8.4m) has reduced in line with the overall reduction in HB payments along with the average value of the overpayments. Current indications are that after making a provision for doubtful debts, there could be a shortfall of income of around £700k at the year end. In other areas expenditure variations including the cost of additional offsite processing are offset by additional grant income and staffing savings.</p>	<p><b>Parks &amp; Countryside (nil variance)</b> The service is projecting an overall variance at Cafe/Retail and Attractions of +£223k, which includes a projected shortfall in income at both Lotherton Hall and Tropical World. In addition there is a projected reduction in income from Golf of £80k, although other savings within the service, mainly bereavement income and income from land searches within PROW (Public Rights Of Way), are expected to offset this.</p> <p><b>Environmental Action:</b></p> <p><b>Car Parking (-£258k below budget)</b> Staffing is projected to be under budget by (£173k) due to delays in ongoing recruitment. Income trends indicate an overall shortfall of £21k. Significant shortfalls in both on-street income and Bus Lane offences throughout the city are offset by additional off-street and PCN income. Other savings in expenditure are (£106k)</p> <p><b>Cleaner Neighbourhoods Teams (-£89k below budget)</b> The projected underspend reflects staffing savings from delayed recruitment to the new structure, partially offset by additional costs of overtime and hired sweepers.</p> <p><b>City Centre (-£21k below budget)</b> The projected variance is mainly due to staffing savings whilst recruitment is ongoing to fill the new structure, partially offset by the ongoing usage of overtime and costs of covering City Centre events.</p> <p><b>Environmental Health (-£120k below budget)</b> The projected variance is mainly due to savings from delayed recruitment (£142k). Variations in Pest control expenditure and income are projected at £56k, partially offset by other expenditure savings of £34k.</p>	<p><b>Waste Management:</b></p> <p><b>Refuse (+£1047k over budget)</b> Within the Refuse Service, the delay in implementing the collection route efficiency programme is forecast to result in a pressure of +£945k. Additional staffing expenditure in relation to backup and sickness cover and union support to the route collection programme is projected to be largely offset by vacancies and one-off savings within the service.</p> <p><b>HWSS &amp; Infrastructure (+£70k over budget)</b> Additional net expenditure of £161k is projected, mainly in respect of HWSS overtime/sickness cover and HWSS Plant Operator training. The projected shortfall in budgeted income of £98k, due to the deferral of the introduction of inert building waste charges at Household Waste sites until February 2018, is offset by additional weighbridge income of £189k.</p> <p><b>Waste Strategy &amp; Disposal (-£1,681k below budget)</b> The projected underspend includes a saving of £470k in respect of business rates savings at the Recycling and Energy Recovery Facility (RERF), net disposal savings of £583k including Household Waste Sites savings, additional RERF volumes and SORT disposal savings, £157k additional recycling income (scrap metal, textiles) and other one-off savings of £471k identified within the service.</p> <p><b>Community Safety (-£105k below budget)</b> The projected underspend mainly reflects staffing savings of £163k due to vacant posts within CCTV, LABST and delays in recruiting to the new Domestic Violence structure, offset by a projected shortfall in CCTV income of £38k and additional expenditure variations of £20k.</p> <p><b>Directorate Wide (action plan savings -£142k)</b> The directorate will continue to work towards identifying and implementing appropriate actions to balance the overall projected overspend of £142k.</p>
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#### Budget Management - net variations against the approved budget;

##### Summary By Service

Summary By Service				Period 10 Projected variances											Total (under) / overspend
	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	16,745	(11,377)	5,368	0	0	(3)	0	3					0	0	0
Customer Access	22,486	(3,269)	19,217	695	270	111	(3)	26		0			1,099	(346)	753
Elections, Licensing And Registration	4,699	(5,004)	(305)	483	325	660	1	1					1,470	(1,427)	43
Welfare And Benefits	268,070	(266,116)	1,954	(131)	3	66	(1)	(24)		0			(87)	589	502
Car Parking Services	4,895	(13,375)	(8,480)	(172)	(3)	(127)	8	15					(279)	21	(258)
Community Safety	8,106	(6,526)	1,580	(231)	15	(20)	2	(25)					(259)	154	(105)
Waste Management	40,379	(7,368)	33,011	1,401	(16)	(1,131)	(49)	(119)					86	(649)	(563)
Parks And Countryside	29,587	(23,098)	6,489	331	(63)	454	(63)	224		0			883	(883)	0
Environmental Action (City Centre)	1,999	(462)	1,537	(6)	(2)	87	(3)	22					98	(119)	(21)
Environmental Health	2,107	(565)	1,542	(142)	(7)	6	(5)	(7)					(155)	35	(120)
Cleaner Neighbourhood Teams	12,305	(4,518)	7,787	(225)	15	(113)	133	(5)					(195)	106	(89)
Directorate Action Plan				(142)									(142)		(142)
<b>Total</b>	<b>411,378</b>	<b>(341,678)</b>	<b>69,700</b>	<b>1,861</b>	<b>537</b>	<b>(10)</b>	<b>20</b>	<b>111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,519</b>	<b>(2,519)</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.	Re-design Refuse collection rounds	Tom Smith	Net saving of £1.6m budgeted (£1.38m in the directorate, £0.25m in strategic debt budget)	Amber	(1.38)	0.95
2.	Implement charging for replacement wheeled bins	A Lingham	Implemented May 2017	Green	(0.24)	0.06
3.	Implement charging for inert building waste	A Lingham	Implemented February 2018	Green	(0.14)	0.10
4.	Environmental Action staffing savings	Helen Freeman	Restructure now agreed	Green	(0.71)	0.00
5.	Implement charging for Bulky Waste	Helen Freeman	Implemented May 2017	Green	(0.15)	0.00
6.	Car Parking - review of tariffs	Helen Freeman	includes on street, Sun/Eve, Bank Holiday and Woodhouse Lane	Green	(0.50)	0.00
7.	Undertake works for Housing Leeds, assumed to be within environmental action	All COs	Not restricted to environmental action, works may be undertaken by other services	Green	(0.30)	0.00
8.	Reduce front line horticultural staff	Sean Flesher	Service to identify posts to be held vacant	Green	(0.40)	0.00
9.	Development of visitor attractions/increase admission prices	Sean Flesher	1st phase of Tropical World complete, DCRs required for other sites	Green	(0.33)	0.00
10.	Increase Bereavement charges to eliminate subsidy	Sean Flesher	To be increased by 2% above inflation.	Green	(0.12)	0.00
11.	Stretched income target across Parks & Countryside	Sean Flesher	To be achieved across all income generating areas	Green	(0.16)	0.00
12.	Reduction in Community Safety area co-ordinators	Sam Millar	Achieved through redeployment	Green	(0.18)	0.00
13.	Generate CCTV/Security income of £2.1m	Sam Millar	Estimated £200k of unsecured income	Green	(0.20)	0.04
14.	Community Safety - secure £1.1m income from WYPCC	Sam Millar	WYPCC agreed to fund PCSOs in Leeds	Green	(1.10)	0.00
15.	Communities Teams savings	S Mahmood	Review Management & Leadership, review grants & contributions to 3rd sector	Green	(0.20)	0.00
16.	Communities Well Being	S Mahmood	Further reductions to Community Ctees	Green	(0.18)	0.00
17.	Community Centres - restrict free lets	S Mahmood	Target to restrict to 75% of present level	Green	(0.08)	0.00
18.	Contact Centre staffing savings	Lee Hemsworth	Includes channel shift savings, reducing service failure and reviewing out of hours service	Amber	(0.53)	0.16
19.	Customer Services Business Support staffing savings	Lee Hemsworth	Includes reducing helpdesk function and merging support and development functions	Green	(0.25)	0.00
20.	Libraries efficiencies	Lee Hemsworth	Savings from staffing/running costs/income	Green	(0.40)	0.00
21.	Reprovision of mobile library service	Lee Hemsworth	Subject to Executive Board report	Amber	(0.12)	0.09
22.	Welfare and Benefits - reduction in off-site processing	Andy Cameron	Introduction of e-claims	Green	(0.20)	0.07
23.	Local Welfare Support Scheme	Andy Cameron	Reduce scheme by 30%	Green	(0.30)	0.00
24.	Welfare and Benefits - additional grant income	Andy Cameron	FERIS, New Burdens. Additional £540k budgeted for in 17/18 on top of £290k in base	Green	(0.54)	(0.12)
25.	Registrars	Steve Coupe	Charging /income proposals	Green	(0.08)	0.00
<b>B. Other Significant Variations</b>						
1.	Waste Disposal Costs	Andrew Lingham	Net Budget £15.8m incl. £10.7m RERF. Projected saving incl Business Rates saving at RERF	Green		(1.61)
2.	Community Hubs	Lee Hemsworth	Staffing overspend projected - see comments above	Amber		0.58
3.	Housing Benefits	Lee Hemsworth	Projected shortfall in overpayments income	Amber		0.70
4.	All other services		All other variations	Green		(0.87)
5.	Directorate Action Plan		Actions to be identified	Amber		(0.14)

**Communities & Environment - Forecast Variation 0.00**

**STRATEGIC & CENTRAL ACCOUNTS - 2017/18 FINANCIAL YEAR  
FINANCIAL DASHBOARD - PERIOD 10**

**Overall :**

At month 10 the strategic & central budgets are projected to underspend by £1.1m

The key variations are;

- Section 278 income - a potential £2.1m risk due to lower levels of development activity
- An underspend on debt costs of £0.6m is forecast, largely due to accrued income on a deferred developer contribution
- Savings of £0.9m on the levy contribution to the business rates pool
- Reduction in New Homes Bonus of £1.8m
- Additional £3.8m of S31 grant income for business rates reliefs, primarily £3.2m of reliefs announced after the budget was set. (This is to offset the loss of business rates income)

**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	(12,277)	(37,944)	(50,221)	202		(212)								(10)	2,409	2,399
Debt	20,235	(920)	19,315			275						(219)		56	(638)	(582)
Govt Grants	1,739	(22,399)	(20,660)								(949)			(949)	(1,943)	(2,892)
Joint Committees	37,100	0	37,100							54				54	(16)	38
Miscellaneous	6,243	(1,088)	5,155	(274)		(19)			(13)					(306)	274	(32)
Insurance	8,410	(9,438)	(1,028)			(1,438)		(86)					1,156	(368)	368	0
<b>Total</b>	<b>61,450</b>	<b>(71,789)</b>	<b>(10,339)</b>	<b>(72)</b>	<b>0</b>	<b>(1,394)</b>	<b>0</b>	<b>(86)</b>	<b>41</b>	<b>(949)</b>	<b>(219)</b>	<b>1,156</b>	<b>(1,523)</b>	<b>454</b>	<b>(1,069)</b>	

## STRATEGIC & CENTRAL ACCOUNTS - 2017/18 FINANCIAL YEAR

### Key Budget Action Plans and Budget Variations:

			RAG	Budget	Forecast Variation against Budget	
				£m	£m	
Lead Officer			Additional Comments			
<b>A. Major Budget Issues</b>						
1.	Debt Costs and External Income	Doug Meeson	Interest income to accrue on deferred developer contribution to capital expenditure, partially offset by additional £275k brokerage fees	A	18.2	(0.6)
2.	Minimum Revenue Provision	Doug Meeson	No variation is anticipated for 2017/18	G	1.0	0.0
3.	New Homes Bonus	Doug Meeson	Impact of change to NHB announced in budget	R	(13.3)	1.8
4.	Business Rates (S31 Grants, Tariff adjustment & EZ)	Doug Meeson	New S31 grants announced and £2.1m in Small Business Rates Relief after budget was set	G	(9.6)	(3.8)
5.	S278 Contributions	Doug Meeson	Projection from Capital team is £2.8m, therefore there is a risk of a £2.1m shortfall, dependent on progress in capital spend on the relevant schemes during the year.	R	(4.9)	2.1
6.	General capitalisation target	Doug Meeson	Capitalisation of eligible spend in directorate/service revenue budgets.	G	(3.5)	(0.1)
7.	Schools capitalisation target	Doug Meeson	Capitalisation of eligible spend in school revenue budgets.	G	(3.5)	(0.3)
8.	PFI Procurement savings	Doug Meeson	Use of £1m income from 2016/17 Street Lighting PFI negotiated settlement	G	(1.0)	0.0
9.	Joint Committees	Doug Meeson	No significant variation now anticipated.	G	1.3	0.0
<b>B. Other Significant Budgets</b>						
1.	Insurance	Doug Meeson	Potential for some savings on projected cost of insurance claims for this financial year.	G	(1.0)	0.0
2.	Business Rates Levy	Doug Meeson	Projections indicate a potential reduction in the levy due.	G	1.7	(0.9)
3.	Prudential Borrowing Recharges	Doug Meeson	Changes to some capital schemes in period 8 have impacted on prudential borrowing and the forecast is for £71k less than budget.	G	(14.7)	0.1
4.	Earmarked Reserves	Doug Meeson	Use of capital and other earmarked reserves.	G	(2.4)	0.0
5.	Miscellaneous	Doug Meeson	No significant variation anticipated at this stage.	G	5.2	0.0
6.	Apprenticeship levy	Doug Meeson	To be allocated to directorates as training credits are used.	G	0.0	0.2
7.	CRCs	Doug Meeson	£300k projected additional cost above budget - to be allocated to directorates	A	0.0	0.3
8.	PPPU income	Doug Meeson	£400k projected shortfall against PPPU HRA income	A	0.0	0.4
9.	Other income	Doug Meeson	£200k recouped from dismissed employee and £100k recovered from debtor where bad debt provision previously raised	A	0.0	(0.3)
<b>Strategic &amp; Central Accounts - Forecast Variation</b>					<b>(1.1)</b>	

## Housing Revenue Account - Period 10 Financial Dashboard - 2017/18 Financial Year

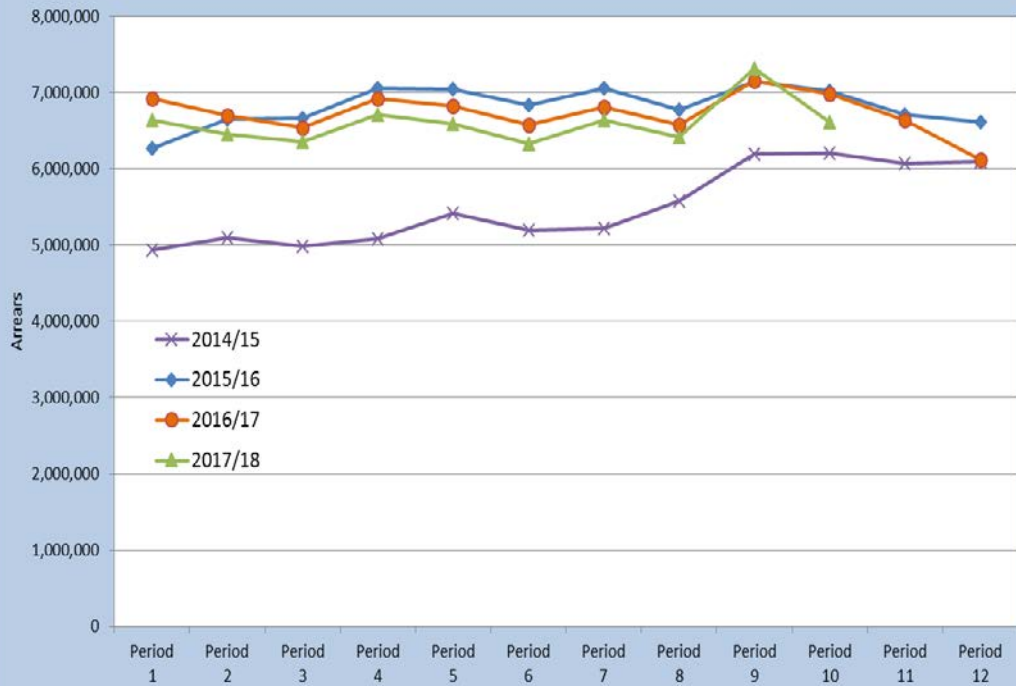
### Summary of projected over / (under) spends (Housing Revenue Account)

Directorate	Current Budget	Projected Spend	Variance to budget	Comments	Previous period variance
	£000	£000	£000		£000
<b>Income</b>					
Rents	(215,352)	(215,023)	329	Rent lower than budget due to lower stock numbers from increased RTB sales. The void level is at 0.89% and below the 2017/18 target of 0.9%	294
Service Charges	(6,968)	(6,838)	130	MSF service charge income £46k, Community Links furniture offset by saving in supplies and services £84k.	110
Other Income	(29,408)	(29,638)	(231)	Increased fee income from projected RTB sales (£233k), KPI income (£88k), Wharfedale View catering income (£36k) (offset by an increase in internal charges), PFI Pass Through Costs (£148k). Underachieved income on budgeted capitalised salary costs £241k (offset by savings on salaries), Tenant insurance £33k (offset by savings in Supplies and Services) .	(275)
<b>Total Income</b>	<b>(251,727)</b>	<b>(251,499)</b>	<b>228</b>		<b>129</b>
<b>Expenditure</b>					
Disrepair Provision	1,000	1,896	896	Disrepair compensation and fees	503
Repairs to Dwellings	43,548	43,412	(136)	Savings on external contracts	-
Council Tax on Voids	754	754	-		-
Employees	26,314	25,292	(1,022)	Savings due to vacant posts and temporary staff secondments (£1345k). This saving is offset by Disrepair agency staff £250k, Severance costs to date £47k and other smaller variances £26k.	(833)
Premises	7,362	7,258	(104)	Utilities savings (£50k), Office savings (£54k)	(75)
Supplies & Services	4,377	3,883	(493)	Community Links furniture savings balanced by reduction in service charge income (£82k), Savings following a review of printing requirements (£141k), Bank Charges (£169k), Annual Support Grant (£20k), ICT project savings (£50k), Tenant incentive mobility scheme (£55k), Tenant Insurance (£44k), Review of other budgets (£24k), ERDMs project £32k, Tenancy Agreement review £60k	(325)
Internal Services	40,604	41,103	500	Additional Fire Safety work £321k, Additional out of hours service £65k, Savings in other internal charges (£106k), Disrepair legal locums £171k, Increased costs of RTB due to high number of sales £48k	419
Capital Programme	71,000	71,000	-		-
Unitary Charge PFI	8,860	8,449	(411)	PFI Scheme Adjustments: Unitary Charge (£360k), Insurance refund (£247k), Pass Through Costs £202k. Other adjustments (£6k).	(411)
Capital Charges	45,106	45,161	55	Interest payable to GF	44
Other Expenditure	6,976	6,939	(37)	LTF saving (£22k), Transport savings (£15k)	(27)
<b>Total Expenditure</b>	<b>255,900</b>	<b>255,148</b>	<b>(752)</b>		<b>(705)</b>
<b>Net Position</b>	<b>4,173</b>	<b>3,649</b>	<b>(524)</b>		<b>(576)</b>
Appropriation: Sinking funds	(3,139)	(2,543)	596	Unitary Charge on PFI funded by sinking fund	596
Appropriation: Reserves	(1,034)	(1,106)	(72)	Use of reserve to fund ERDMs project (£32k) and Changing the workplace (£40k)	(20)
<b>(Surplus)/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
Proposed New Reserves			-		-
Transfer to Capital Reserve			-		-
<b>Total Current Month</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>



## Housing Revenue Account - Period 10 Financial Dashboard - 2017/18 Financial Year

Comparison of Current Tenant Arrears by Financial Year



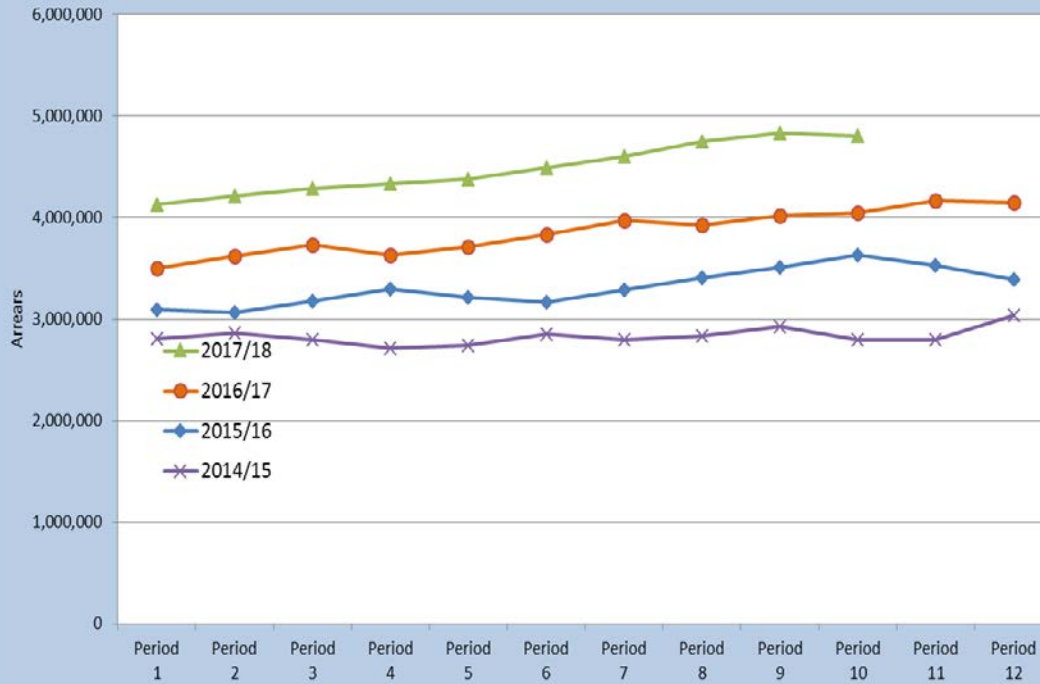
Change in Stock	Budget	Projection
Right to Buy sales*	350	530
New Build (PFI)	0	0
New Build (Council House Growth)	(101)	(101)
<b>Total</b>	<b>249</b>	<b>429</b>

\* actual sales as at the end of Period 9: 394

Right to Buy Receipts	2016/17 Actual	2017/18 Projection
Total Value of sales (£000s)	25,983	27,258
Average Selling Price per unit (£000s)	50.4	51.4
Number of Sales*	516	530
Number of Live Applications	1,165	1,340

## Housing Revenue Account - Period 10 Financial Dashboard - 2017/18 Financial Year

Comparison of Former Tenant Arrears by Financial Year



Arrears	2016/17	2017/18	Variance
	£000	£000	£000
<b>Dwelling rents &amp; charges</b>	<b>2017/18 Week 39</b>		
Dwelling Rents (HMA1 Figure)	6,401	6,005	(396)
Non dwelling rents/charges (garages/Court costs)	584	611	27
Total Current Tenants	6,985	6,616	
Former Tenants	4,046	4,802	756
	11,031	11,418	387
<b>Under occupation</b>	<b>2017/18 Week 39</b>		
Volume of Accounts	4,655	4,242	(413)
Volume in Arrears	2,155	2,025	(130)
% in Arrears	46.3%	47.7%	1.4%
Value of Arrears	576	519	(57)
<b>Collection Rates</b>	<b>2017/18 Week 39</b>		
Dwelling rents	97.43%	96.55%	-0.9%
Target	97.50%	97.75%	
Variance to Target	-0.07%	-1.20%	

## Housing Revenue Account - Period 10 Financial Dashboard - 2017/18 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>(6,631)</b>	<b>100</b>	<b>0</b>	<b>(6,531)</b>
<b>Earmarked Reserves</b>				
Environmental Works	(1,668)	1,668		0
Insurance - large claims	(137)			(137)
Welfare Change	(1,782)	564		(1,218)
Housing Advisory Panels	(699)	459		(240)
Sheltered Housing (Committed in capital programme)	(3,238)			(3,238)
Holdsworth Place - land purchase	(64)			(64)
Early Leavers' Initiative	(408)			(408)
Changing the Workplace	(353)	40		(313)
eFiles Box-It Project	(262)	262		(0)
	<b>(8,610)</b>	<b>2,993</b>	<b>0</b>	<b>(5,617)</b>
<b>PFI Reserves</b>				
Swarcliffe PFI Sinking Fund	(10,343)	2,929	0	(7,414)
LLBH&H PFI Sinking Fund	(2,515)	0	(386)	(2,901)
<b>Capital Reserve</b>				
MRR (General)	(14,960)	59,093	(71,000)	(26,867)
MRR (New Build)	(12,540)	8,340	0	(4,200)
MRR (HRA RCCOs)	(3,003)			(3,003)
	<b>(30,502)</b>	<b>67,433</b>	<b>(71,000)</b>	<b>(34,069)</b>
<b>Total</b>	<b>(58,601)</b>	<b>73,455</b>	<b>(71,386)</b>	<b>(56,532)</b>