

Report of the Chief Officer Financial Services

Report to Executive Board

Date: 19th December 2018

Subject: Financial Health Monitoring 2018/19 – Month 7

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 7 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 sixth 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 £3.55m. It is incumbent upon respective Directors to identify and implement appropriate measures so that a balanced budget position can be delivered.

5. At Month 7, 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 7; 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 7.
- 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 seven 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 stood at £25.7m. The 2018/19 budget assumes a further contribution of £1.0m to this reserve during this financial year. In October Executive Board approved the release of £1.7m in 2018/19 to address 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 to be repaid to the reserve in 2019/20 once received. Consequently it is anticipated that the general fund reserve will stand at £25.0m at 31st March 2019.
- 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 7 an overspend of £3.55m is projected, as shown in Table 1 below. The most significant increase has occurred in the City Development directorate (£0.6m) although this has been offset by an improvement in Strategic (£0.8m). Directorate positions will be discussed in more detail below.

Table 1

Summary Position - Financial Year 2018/19

Reporting Period: Month 7

Directorate	Director	(Under) / Over spend for the current month				Previous month's Position
		Staffing	Total Expenditure	Income	Total (under) /overspend	
		£000	£000	£000	£000	£000
Adults & Health	Cath Roff	(1,085)	(383)	383	0	0
Children and Families	Steve Walker	120	2,986	(955)	2,031	2,032
City Development	Martin Farrington	(1,152)	1,156	(181)	976	350
Resources & Housing	Neil Evans	(988)	2,276	(2,276)	0	0
Communities & Environment	James Rogers	552	679	(136)	543	565
Strategic	Doug Meeson	(49)	(680)	680	0	790
Total Current Month		(2,602)	6,033	(2,485)	3,550	3,737
Previous month (under)/over spend		(2,431)	5,076	(1,339)	3,737	

- 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 some slippage in demand-related budget action plans but that 89% of plans are effectively delivered. Within this balanced position there are a number of variations, including £0.6m of anticipated cost pressures associated with general running costs, primarily due to increased transport costs. Within Public Health, staffing-based savings are allocated as a contingency against potential demand pressures in drug, alcohol and sexual health services, and additional client and external income is offset by lower forecast contributions from partners due to slippage in the formation of the Leeds Plan team resulting in a net pressure of £0.4m. Community Care budgets are projected to break even, although it is noted that there are pressures on delivery of some budget action plans. Demand is currently lower than projected within several directly commissioned services.

The above pressures are offset by £1.1m of projected savings relating to staff turnover.

A £0.1m underspend within Leeds Adult Safeguarding Board is projected and it is proposed to carry this forward into 2019/20.

The recent Winter Funding Announcement will see Leeds receive £3.3m of the £240m announced nationally. Discussions with partners on the most effective use of this funding are at an advanced stage. This funding has not been incorporated into Month 7 projections, pending confirmation of planned spend.

3.2.2 Children and Families – The projected year-end position at Month 7 is an overspend of £2.03m, unchanged from the position reported to Executive Board in November, however there have been some changes in individual service projections.

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 continuing to be higher than the budgeted assumptions. The number of children in ER placements has reduced since the start of the financial year, however at the end of October 2018 External Residential (ER) numbers were 63 compared to the budgeted number of 53, whilst the number of Independent Fostering Agencies (IFA) were 199 compared to the budgeted number of 179. It is anticipated that there will be a small reduction 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 £1.1m and the IFA budget by £0.25m, both unchanged from Month 6.

Additionally, there are pressures in Leaving Care Special Guardianship Orders due to growth in demand of £0.25m, on the Leaving Care budget of £0.3m and £0.52m relating to Section 17 (Children's Act 1989) costs associated with safeguarding and promoting a child's welfare (an increase of £0.25m since Month 6). The position continues to recognise a pressure of £0.36m relating to the Council's contribution to the One Adoption West Yorkshire Partnership.

There has been a notable increase in the number of children requiring transport and also an increase in contract prices. At this stage in the year an increase in costs of £0.55m is projected, partly offset by savings of £0.36m including savings on WYCA contracts and additional DGS grant income of £0.15m, leaving a net pressure of £0.04m. 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 potential demand pressures.

The Social Care staffing budget is projected to be overspent by £0.12m by the end of the year, assuming that further action plan savings will be achieved. 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 £0.5m in regard to Trading and Commissioning budgets and it is projected that external legal disbursement costs will exceed budget by £0.53m.

These pressures are offset by £0.4m of anticipated additional High Needs Block funding from the Dedicated Schools Grant towards the education costs of External Residential placements and net other additional income of £0.1m, increased income from Adel Beck of £0.29m and other additional actions of £0.3m across services. In

addition net one-off contributions have been agreed with Adults and Health towards the costs of adults utilising post-16 provision whilst a longer term solution is developed and towards the positive behaviour support services; services which are being developed to reduce longer-term demand, particularly on Adults provision.

- 3.2.3 City Development** – At Month 7 the Directorate is projecting an overspend of £0.98m, an increase of £0.63m from Month 6 which is largely a consequence of a forecast increase of £0.65m regarding street lighting electricity costs, now forecast to exceed budget by £1m. £0.4m of Street Lighting PFI Dispute Resolution balances will be used to partially mitigate this energy pressure.

With the exception of this pressure, the Directorate is on track to successfully manage around £3.2m of other budget pressures. 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 market opportunities, creating a pressure of £1.58m, however there are a number of potential lettings at a detailed stage with some expected to conclude in the current financial year. Mitigating actions of around £2m 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.

Work is ongoing to strengthen and develop further advertising opportunities in response to a projected £0.1m shortfall in advertising income. The Arts & Heritage service is reporting a pressure of £0.43m and a £0.29m shortfall is forecast against budgeted savings in Sport and Active Lifestyles. Further net pressures of £0.5m include a shortfall in Kirkgate Market income and increased security costs which are offset by the application of balance sheet items.

The Directorate is working to identify an additional £0.62m of action plan savings, including evaluating the impact of robust management of vacancies and staff turnover.

The Authority has received notification that our allocation of the additional Local Transport Capital Funding for 2018/19 announced in the Autumn Budget will be £3.86m. This additional capital grant has been made available for local highways maintenance, including the repair of potholes, to keep local bridges and structures open and safe and to help aid other minor highway works.

- 3.2.4 Resources & Housing** – at Month 7 the Directorate are projecting a balanced position, assuming delivery of an action plan of £0.3m, which has reduced by £0.2m from Month 6.

Within the Resources group of services there is a net overall pressure of £0.27m. This mainly reflects the projected shortfall on schools income to HR (£0.7m) and pressures within Finance of £0.3m, including continuing reductions in court fee

income which are offset by savings on staffing and running costs within Strategy and Improvement, Legal & Democratic Services and Shared Services of £0.72m. A directorate action plan will deliver a further £0.32m of savings through continued control of non-income generating posts and other non-essential spend.

A £0.1m underspend is projected for Housing and Property Services, primarily due to underspend on staffing through managing vacant posts within the Strategic Housing Service. An overspend of £0.15m is projected for Civic Enterprise Leeds as a consequence of underlying income and inflationary pressures on food costs within the Catering Service.

3.2.5 Communities & Environment– there is a projected budget pressure of £0.54m at Month 7. Within the Refuse Service it is currently anticipated that there will be an overspend of £0.75m, largely due to non-implementation of the budgeted route efficiencies in the current financial year as work continues on the route review programme. However this pressure is partly offset by net savings against budget of £0.43m in HWSS & Waste Strategy.

Pressures of £0.32m in Customer Access relating to delays in delivering budgeted staffing efficiencies whilst maintaining performance levels in the Contact Centre and increased security provision in community hubs are partially offset by projected additional income of £0.16m in other areas of the service. Electoral and Regulatory Services is projecting an overspend of £0.14m of which £60k relates to a shortfall in Nationality Checking Service income and £80k to the continued reducing trend in other Registrar income. A further £0.1m mainly reflects a projected shortfall in on-street car parking income, partially offset by expenditure savings within the service.

Parks and Countryside are projecting an underspend of £50k at Month 7, with income pressures of £350k at Lotherton Hall, Tropical World and Temple Newsam anticipated to be offset by expenditure savings and additional income in other areas of the service. Other underspends are projected within Communities (£25k), Environmental Health (£59k) and Community Safety (£50k), mainly due to staffing savings within these services.

3.2.6 Strategic & Central Accounts - At Month 7 the Strategic & Central budgets are projecting a balanced position, an improvement of £0.8m when compared to the previous month. This is largely due to a £1m increase in business rates multiplier threshold compensation grant, resulting from MHCLG's review of the calculation methodology, of which £0.5m relates to 2017/18.

The other key variations are:

- A £1.4m projected shortfall in S278 income as a result of predicted lower levels of development activity;
- projected shortfalls of £0.2m in business rates income and £0.5m in New Homes Bonus;
- A projected variation of £0.5m in respect of realising discounts from suppliers for the prompt payment of their invoices;
- £0.1m of additional external debt costs as a consequence of an increase in interest rates, offset by additional prudential borrowing recharges of £0.2m;
- An increase of £0.5m in the level of general capitalisation assumed; and
- Release of £1.0m from the General Insurance reserve.

3.3 Other Financial Performance

3.3.1 Council Tax

The Council Tax in-year collection rate at the end of October was 63.65% which is slightly behind performance in 2017/18. At this stage the forecast is to achieve the 2018/19 in-year collection target of 96.1% collecting some £341m of income.

3.3.2 Business Rates

The business rates collection rate at the end of October was 65.28% which is 0.1% 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 1st April to £929.01m at the end of October, growth of £7.9m. 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 £208.1m, which is £1.0m 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 1st October 2018, there were 1,843 appeals outstanding against the 2010 ratings list. During October 143 appeals have been settled, of which 103 have not resulted in changes to rateable values. 7 new appeals were received in October, the low number received reflecting that appeals are no longer accepted against the 2010 list except in very specific circumstances. At 31st October there are 1,707 outstanding appeals in Leeds, with 17.2% 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 1.9% 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.

4. Housing Revenue Account (HRA)

- 4.1 At the end of Month 7 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 21st 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 7 of the financial year, with an overspend of £3.55m 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.

7. Recommendations

7.1 Executive Board are recommended to:

- note the projected financial position of the authority as at Month 7; and
- request that Directors identify and implement appropriate measures so that a balanced budget position can be delivered.

8. Background documents¹

8.1 None.

¹ 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.

CITY DEVELOPMENT 2018/19 BUDGET - PERIOD 7 FINANCIAL DASHBOARD - MONTH 7 (APRIL - OCTOBER)

At Period 7 City Development are projecting an overspend of £0.98m which represents an increase of £0.63M from the previous month. This adverse movement is primarily due to the rising cost of electricity tariffs for street lighting which are now forecast to give the Directorate a bottom-line budget pressure of £0.98M (previously £0.35m). Leaving this new pressure aside, the Directorate is on track to successfully manage circa £3.2M of other budget pressures to deliver a balanced budget.

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 as a worst case, with a number of potential lettings at a detailed stage with some expected to conclude this financial year. The Directorate will seek to further mitigate against this through savings within other areas of income and expenditure. As such mitigating actions of circa £2m 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. The previously reported pressure of £200k at P5 has reduced to £100k and work is ongoing to strengthen and develop further advertising opportunities.

In Highways a pressure of £1m 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. £400k of Street Lighting PFI Dispute Resolution balances are to be used to partially mitigate this energy pressure.

The Arts & Heritage service is reporting a pressure of £0.43M of which £0.17M relates to additional spending pressures around the Carnival and Black Music Festival events.

Active Leeds is projecting an underachievement of income of £478k of which £318k 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) and other running cost savings. 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 April 2019.

The Directorate has implemented a 3% increase in recharge rates for Highways engineering and technical staff and anticipates that this increase, in conjunction with normal staff turnover and rigorous control over the release of vacant posts will significantly mitigate the pressures outlined above. Any further windfall income in respect of easements/covenants will be used to further mitigate the overall pressure on the Directorate's budget.

Budget Management - net variations against the approved budget

	PROJECTED VARIANCES														Total (under) / overspend £'000
	Expenditure Budget	Income Budget	Latest Estimate	Staffing	Premises	Supplies & Services	Transport	Internal Charges	External Providers	Transfer Payments	Capital	Appropriation	Total Expenditure	Income	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Planning & Sustainable Development	9,219	(7,368)	1,851	(190)	0	10	0	0	0	0	0	0	(180)	6	(174)
Economic Development	1,859	(508)	1,351	(34)	0	(17)	1	48	0	0	0	0	(2)	110	108
Markets & City Centre	2,958	(3,612)	(654)	(8)	61	40	0	5	0	0	0	0	98	169	267
Asset Management & Regeneration	17,031	(20,655)	(3,624)	(338)	912	81	(1)	(39)	0	0	0	0	615	(67)	548
Employment & Skills	3,881	(2,166)	1,715	(20)	0	0	0	0	0	0	0	0	(20)	0	(20)
Highways & Transportation	62,367	(46,582)	15,785	(626)	1,031	(144)	97	132	0	0	0	0	490	305	795
Arts & Heritage	18,691	(8,405)	10,286	141	(27)	314	(5)	8	0	0	0	0	431	(1)	430
Active Leeds	24,544	(19,936)	4,608	(23)	(40)	(69)	0	(4)	(50)	0	0	0	(186)	478	292
Resources & Strategy	1,113	0	1,113	(54)	0	(36)	0	0	0	0	0	0	(90)	(1,180)	(1,270)
Total	141,663	(109,232)	32,431	(1,152)	1,937	179	92	150	(50)	0	0	0	1,156	(181)	976

Key Budget Action Plans and Budget Variations:				RAG	Action Plan Value	Forecast Variation against Plan/Budget
		Lead Officer	Additional Comments		£'000	£'000
A. Budget Action Plans						
1.	Planning and Sustainable Development	Tim Hill	Additional income from charging	G	(400)	6
2.	Economic Development	Eve Roodhouse	Expenditure savings	R	(120)	108
3.	Markets & City Centre	Susan Upton	Additional income from events and speciality markets	G	(70)	16
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)	0
6.	Arts and Heritage	Cluny MacPherson	Savings via increased income opportunities across the Service	G	(400)	(1)
7.	Employment and Skills	Sue Wynne	Staffing & running cost savings	G	(20)	(20)
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)	292
Total Budget Action Plan Savings					(4,925)	1,401
B. Other Significant Variations						
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			1,000
3.	Asset Management & Regeneration	Angela Barnicle	West Gate Rent and Service Charge (net of expected £500k disturbance payment from ESFA)			340
4.	Asset Management & Regeneration	Angela Barnicle	Advertising Income			100
5.	Markets & City Centre	Susan Upton	Kirkgate Market Income and Security Costs			251
6.	Asset Management & Regeneration	Angela Barnicle	EX PPPU Income Recovery			140
7.	Arts and Heritage	Cluny MacPherson	Staffing and Expenditure Variations across Arts and Heritage			260
8.	Arts and Heritage	Cluny MacPherson	West Indian Carnival			171
9.	Asset Management & Regeneration	Angela Barnicle	Additional Income - Symons House, Holdforth Court, Thornes Farm Way, ELOR Gas Easement, rents			(809)
10.	Resources & Strategy	Ed Mylan	Partial use of Street Lighting PFI Dispute Resolution Balances			(400)
11.	Resources & Strategy	Ed Mylan	Historic S38 balances			(360)
12.	Asset Management & Regeneration	Angela Barnicle	Arena Income			(300)
13.	Asset Management & Regeneration	Angela Barnicle	Staffing Savings			(338)
14.	Planning and Sustainable Development	Tim Hill	Staffing Savings			(190)
15.	Resources & Strategy	Ed Mylan	Bridgewater Place - assumed income from further closures			(100)
16.	City Development	All	Other Variations across the Directorate			(150)
17.	Resources & Strategy	Ed Mylan	Action Plans to mitigate net budget pressure including utilisation of balance of street lighting PFI balances are now included within headline forecast. Work ongoing to identify further savings and quantify potential impact of robust management of vacancies and staff turnover			(620)
					City Development Directorate - Forecast Variation	976

B. Other Significant Variations

1	HR	Lorraine Hallam	Shortfall against schools income	R		0.70
2	Finance	Doug Meeson	Court fee income pressures	A		0.14
3	CEL	Sarah Martin	Catering income and inflationary pressure on food costs.	A		0.15
4	Housing	Jill Wildman	Staffing savings	G		(0.10)
5	All Other Variations			A		0.02
5	Directorate Action Plan	All Chief Officers	Savings to find to balance budget	A		(0.32)

Resources and Housing Directorate - Forecast Variation **0.00**

