

Financial Health Monitoring 2021/22 – October (Month 7)

Date: 15th December 2021

Report of: Chief Officer Financial Services

Report to: Executive Board

Will the decision be open for call in? Yes No

Does the report contain confidential or exempt information? Yes No

What is this report about?

Including how it contributes to the city's and council's ambitions

- The purpose of this report is to inform the Executive Board of the financial health of the Authority in respect of both the General Fund revenue budget and the Housing Revenue Account. At the end of October (Month 7) a COVID-19 related overspend of £26.3m is projected for the Authority.
- The Council has received £24.3m of Government funding towards the costs of COVID-19 in the first quarter of 2021/22. Of this amount £0.5m is committed to funding free school meals and £0.8m is funding Directorate pressures. The position at the end of September assumes that the balance of this funding, £23.0m, will be applied to the COVID related overspend. A £3.0m Government contribution to lost income from sales, fees and charges is also being applied to the identified COVID pressure. After the application of COVID funding there still remains a projected COVID overspend of £0.371m which when combined with a projected non COVID overspend of £0.538m results in an overall forecast overspend of £0.909m at the end of October. Any Collection Fund income shortfall in 2021/22 will impact on revenue in 2022/23.
- The 2021/22 budget targeted resources towards the Council's policies and priorities as set out in the Best Council Plan. This report comments on financial performance against this budget, supporting the Best Council ambition to be an efficient and enterprising organisation.
- The current and future financial climate for local government represents a significant risk to the Council's priorities and ambitions. The position remains challenging and the budget for 2021/22 requires delivery of £56.1m of savings in addition to the considerable savings achieved since 2010. At the end of October, it is anticipated that the required £56.1m of budgeted savings will be delivered in full or managed through mitigating actions, with the exception of £0.7m relating to three savings plans in the Children and Families directorate. Any areas of risk are highlighted in directorate narratives at Appendix 1, with further detail provided at Appendix 3.
- At the end of October, the Housing Revenue Account is forecasting a balanced position.

Recommendations

Executive Board are asked to:

- a) Note the projected financial position of the Authority at the end of October (Month 7) and the projected impact of COVID-19 on that position.

- b) Note that for 2021/22 the Authority is forecasting an overspend of £0.909m at the end of October.
- c) Note that the position reported does not reflect the potential effects of any further local or national lockdown arrangements on these financial projections.

Why is the proposal being put forward?

- 1 This is a factual report to update the Board on financial performance against the Council's 2021/22 General Fund revenue budget and Housing Revenue Account for the first 6 months of the financial year.

What impact will this proposal have?

Wards affected:

Have ward members been consulted? Yes No

- 2 This is a factual report and is not subject to consultation.
- 3 The budget proposals contained in the 2021/22 Revenue Budget have, where appropriate, been the subject of the Council's Equality Impact Assessment process and mitigating measures put in place or planned where appropriate. As such, an Equality Impact Assessment was provided at Appendix 5 to the [2021/22 Revenue Budget and Council Tax Report](#).

What consultation and engagement has taken place?

- 4 This is a factual report and is not subject to consultation. Public consultation on the 2021/22 Revenue Budget was carried out between December 2020 and January 2021 and is detailed in the 2021/22 Revenue Budget and Council Tax report presented to this Board in February 2021.

What are the resource implications?

- 5 This is a revenue financial report and as such all resource implications are detailed in the report and appendices.

What are the legal implications?

- 6 There are no legal implications arising from this report.

What are the key risks and how are they being managed?

- 7 The reported budget position is considered in the context of risk to both the in-year financial position and the potential impact on the Council's Medium Term Financial Strategy. These risks are included on the Council's corporate risk register.
- 8 Budget management and monitoring is undertaken on a risk-based approach where financial management resources are prioritised to support those areas of the budget judged to be at risk such as the implementation of budget action plans, those budgets which are subject to fluctuating demand and key income budgets. To reinforce this approach, specific project management based support and reporting around the achievement of key budget actions plans is in place for 2021/22.
- 9 More specifically, the reported position does not reflect the potential effects of any further local or national lockdown arrangements not yet introduced which could impact on these financial projections. Government support for additional general expenditure and eligible income losses related to COVID in 2021/22 ended on 30th June 2021. A range of schemes supporting businesses have also ended now and it remains complex to estimate the continued impact of

COVID-19 on council tax and business rates income. Early concerns have arisen around collection rates, reductions in the tax base in Leeds and the impact of any permanent economic scarring on Business Rates reliefs, particularly Empty Rate Relief. These require continued close monitoring over the coming months. However, there are signs that there may be some recovery, particularly in Business Rates, contingent on the continued opening of the local economy.

- 10 The projected position includes the estimated costs of the 2021/22 pay award, based on the final National Employers pay offer. Pay negotiations are ongoing, and there remains a risk that the final pay award agreed will exceed this level of provision.
- 11 The report highlights a risk relating to unprecedented high global electricity and gas prices. The pressure on the General Fund may range from approximately £0.5m to £2.1m. As part of the 21/22 budget process, an Energy Reserve of £1.07m was created. It is likely that a substantial call on this reserve may be made. Because of the uncertainty with regard to the likely impact of energy price increases upon the Council's financial position a variation on energy as not been included in these financial projections, although it is recognised that there is likely to be a pressure upon approved budgets.

Does this proposal support the council's three Key Pillars?

Inclusive Growth Health and Wellbeing Climate Emergency

- 12 The Best Council Plan is the Council's strategic plan which sets out its ambitions, outcomes and priorities for the City of Leeds and for the Local Authority. The Three Pillars of inclusive growth, health and wellbeing and the climate change emergency underpin this vision, and these can only be delivered through a sound understanding of the organisation's longer-term financial sustainability which enables decisions to be made that balance the resource implications of the Council's policies against financial constraints. This is the primary purpose of the Medium-Term Financial Strategy which provides the framework for the determination of the Council's annual revenue budget.
- 13 This is a factual report which needs to be seen in context of the requirement for the Council to be financially sustainable and deliver a balanced budget position in 2021/22 so that resources can continue to be targeted at the Council's priorities.

Options, timescales and measuring success

What other options were considered?

14 Not applicable.

How will success be measured?

15 Not applicable.

What is the timetable for implementation?

16 Not applicable.

Appendices

- 17 The following appendices are attached to this report:
- **Appendix 1** – background information, detailed narrative regarding the projected financial positions for directorates, Dedicated Schools Grant (DSG) and the Housing Revenue Account HRA, update on Council Tax and Business Rates including collection performance.
 - **Appendix 2** – Individual financial dashboards for directorates, DSG and the HRA.

- **Appendix 3** – Directorate Budget Action Plans.

Background papers

18 None.

Financial Health Monitoring 2021/22 – October (Month 7)

1. Purpose of this report

- 1.1. This report sets out for the Executive Board the Council's projected financial health position for 2021/22 at the end of October (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 second month of the year.

2. Background information

- 2.1 Executive Board will recall that the net budget for the general fund for 2021/22 was set at £435.3m.
- 2.2 Following the closure of the 2020/21 accounts, the Council's general fund reserve stands at £27.8m. The 2021/22 budget assumes a contribution of £4m to this reserve during the current financial year.
- 2.3 The Medium-Term Financial Strategy assumes a balanced budget position for 2021/22 after the application of Government funding, the delivery of non-COVID savings and the utilisation of earmarked reserves. Any adverse variation to a balanced budget position will require the identification of further savings in 2022/23.
- 2.4 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 and key income budgets. This is reinforced through specific project management based support and reporting around the achievement of the key budget actions plans.

3. Main Issues

- 3.1 At the end of October, a COVID related overspend of £26.3m is projected. Directorate positions are summarised in Table 1.
- 3.2 The Council has received £24.3m of Government funding towards the cost of COVID-19 in the first quarter of 2021/22. Of this amount £0.5m is committed to funding free school meals and £0.8m is funding pressures relating to PPE, Planning and Returning to the Workplace. The position at the end of September assumes that the balance of this funding, £23.0m, will be applied to the COVID related overspend. A £3.0m Government contribution to lost income from sales, fees and charges is also being applied to the identified COVID pressure. After this application of COVID funding there remains a projected COVID overspend of £0.371m which, when combined with a projected non COVID overspend of £0.538m, results in an overall forecast overspend at £0.909m at the end of October (Month 7).
- 3.3 Any Collection Fund income shortfall arising in 2021/22 will impact on the Revenue Budget in 2022/23.

- 3.4 Consequently, this report reflects a net overspend of £0.909m against the 2021/22 Budget of which £0.371m relates to COVID pressures and £0.538m relates to net directorate savings not relating to COVID.

Summary Position at Month 7 - Financial Year 2021/22

| Directorate | Director | (Under) / Over spend for the current period | | | | COVID related | Non-COVID related | Previous Reported Position |
|------------------------------------|-------------------|---|-------------------|-----------------|--------------------------|---------------|-------------------|----------------------------|
| | | Staffing | Total Expenditure | Income | Total (under) /overspend | | | |
| | | £000 | £000 | £000 | £000 | £000 | £000 | £000 |
| Adults & Health | Cath Roff | 544 | 29,902 | (29,902) | 0 | (300) | 300 | 0 |
| Children and Families | Sal Tariq | 95 | 6,273 | 2,715 | 8,987 | 9,330 | (343) | 8,980 |
| City Development | Martin Farrington | (870) | (1,393) | 7,667 | 6,274 | 6,825 | (551) | 6,430 |
| Communities, Housing & Environment | James Rogers | 1,241 | 3,989 | 6,029 | 10,018 | 8,287 | 1,731 | 10,146 |
| Resources | Neil Evans | 282 | (612) | 1,138 | 526 | 2,190 | (1,664) | 1,090 |
| Strategic | Victoria Bradshaw | (198) | 9,901 | (34,797) | (24,896) | (25,961) | 1,065 | (25,412) |
| Total Current Month | | 1,095 | 48,060 | (47,150) | 909 | 371 | 538 | 1,234 |

| | | | | | | |
|---|--------------|---------------|-----------------|--------------|--------------|--------------|
| Previous reported (under)/over spend | 1,577 | 34,564 | (33,328) | 1,234 | 1,435 | (201) |
|---|--------------|---------------|-----------------|--------------|--------------|--------------|

| | |
|--|------------|
| MEMO: Covid Related Pressures | 26,332 |
| funded by: | |
| COVID Contingency in Strategic (Use of Govt funding) | (7,551) |
| COVID Reserve (use of Government Funding) | (16,729) |
| Less: Directorate pressures | 774 |
| Less :Free Schools Meals | 520 |
| Estimated Sales, Fees and Charges Compensation | (2,975) |
| Remaining COVID Related Pressure | 371 |

- 3.5 The major variations are outlined below, with further detail provided on the Directorate dashboards at Appendix 2 of this report. In addition to this, Appendix 3 provides details on the Directorate budget action plans.

- 3.5.1 **Adults & Health** – the directorate is projected to deliver a balanced budget, with the Net Managed Budget for 2021-22 being £195.2m. Entering the 2021-22 Winter Season we are beginning to see increased pressures on the Health and Social Care System, which we're currently projecting we will contain within the available 2021-22 budget or additional funding from the CCG.

The 2021-22 budget includes £15.3m for efficiency and service changes. The service is currently on target to deliver a balanced budget, however there are currently £2.0m Budget Action Plans that are at risk of non-delivery; £1.3m relating to client income, £0.4m slippage in implementing Commissioning savings plans and £0.3m assistive technology additional income via increased demand. Further details are provided in Appendix 3. Where slippage / non-delivery have been ascertained, alternative options to balance the budget have been identified from utilising available reserves and additional income, principally from the CCG. Incorporated into the budget is demand and demographic growth of £8.41m

Pay Award – This forecast takes account of the latest Employers pay offer for the 2021-22 financial year. The impact for Adults & Health, outside of externally funded areas, e.g., Public Health, is an additional cost of £0.656m and is funded from the underspend in the support for the Care Homes in regard to the low occupancy scheme.

Demand – at Month 7 there is a £1.8m pressure on the Demand Led budgets; £1.1m for Older People (£0.3m Homecare / £0.4m Nursing and £0.4m Residential) and £0.7m for Working Age Adults, predominately in Supported Living settings. We are working with the Service Managers to understand the implications for the in-year budget and the Medium-Term Financial Plan.

Additional COVID-19 funding of £23.456m has been received and is projected to be applied, assuming that associated expenditure is identified against this funding: £2.66m for Clinical Extremely Vulnerable funding support, £0.53m Hospital Discharge fund, £11.68m Infection Control fund & Rapid Testing (reflecting further £4.659m for Infection Control Fund 3 for October 2021 to March 2022) and £6.34m Controlled Outbreak Management fund. New, £2.24m, Winter 2021-22 funding for Workforce Recruitment and Retention programme has also been received.

- 3.5.2 **Children and Families** – As detailed on the dashboard, the current year-end forecast for the Children and Families directorate is an overspend of £8.987m which is an increase of £7k since the previously reported Month 6 position. Within the Month 7 projections there is an overspend of £9.330m related to COVID, and a £343k net underspend not related to COVID.

The Month 7 projected overspend of £8.987m is broken down as follows:

| Expenditure | £m |
|------------------------------------|--------------|
| • CLA Placements | 3.732 |
| • Non CLA Placements | 3.209 |
| • CLA staffing | 0.721 |
| • Assumed pay award | 1.408 |
| • Contract rebate | (1.304) |
| • 'Little Owls' nurseries staffing | (0.500) |
| • Saving Action Plans not met | 0.290 |
| • School Severance costs | (0.168) |
| • Early Help service costs | (0.301) |
| • Other | (0.112) |
| Income | |
| • 'Little Owls' nurseries | 1.900 |
| • Leeds Activity Centres | 0.224 |
| • DSG contribution for pay award | (0.112) |
| Total projected overspend | 8.987 |

As shown above, the key pressure relates to the budget for Children Looked After (CLA) and non-CLA placements, which is currently forecast to overspend by £6.941m. As at the end of October, CLA numbers were 1,326, an increase of 50 since the start of 2021/22. Although the number of in-house CLA placements has decreased slightly from the start of the year (847) to 841, demand for external CLA placements has increased from 426 at the start of the year to 485.

Over the past five years, CLA numbers have increased both nationally and in Leeds by 10%. A number of local authorities are also currently reporting increased CLA numbers leading to overspends. The Council has set up a task and finish group to identify ways to mitigate the CLA pressure on the Children and Families budget.

Non-CLA placements are those such as special guardianship orders and semi-independent living for over 18s. Although they are not CLA placements, they are related as they often prevent more costly CLA placements or relate to statutory duties once young people leave care. Non-CLA placements have decreased by 13 overall since the start of the year, from 1,052 to 1,039. The reduction has been in semi-independent living for over 18s. However, these placements are still greater than originally expected which has resulted in an overspend.

Building and supplies constraints continue to impact the social housing sector, meaning that the ability to move people out of placements into social housing is significantly impaired. LCC Housing have committed to working with Children and Families in helping these people move on to free up capacity. There is a small project group being formed to work on this with oversight from senior managers from Housing and Children and Families.

The projection also demonstrates an overspend of £721k against CLA staffing. This mainly relates to the secure unit staffing budget due to additional agency costs incurred to date due to both specialist post requirements and recruitment difficulties.

The Month 7 position assumes a projected net pressure of £1.4m across the Little Owls nursery settings, which represents a projected £1.9m shortfall of paid fee income offset by a projected £500k saving on staff costs. The Little Owls nurseries have experienced a significant reduction in demand due to COVID and, whilst there has been some recovery during 2021/22, attendance is still not back to pre-pandemic levels as a consequence of changing working patterns and reduced nursery capacity due to ongoing recruitment difficulties. The service is taking mitigating actions to increase nursery income, including a revised marketing strategy to encourage new registrations and an enhanced apprenticeship programme to increase staff numbers and nursery capacity.

The projected loss of income from the ongoing impact of COVID was included in a claim to Central Government for the 'Sales, Fees and Charges' grant available for the first three months of the 21/22 financial year.

The projections include the assumed pay award costs reflecting the National Employers final pay offer. In addition, for Month 7 the projections include expected rebates on Children and Families contracts.

The projection assumes delivery of most savings plans included in the budget. The Month 7 projected overspend of £8,980k assumes that £700k of these savings

plans will not be delivered. £410k of this is included in CLA pressures in the breakdown above, and a further £290k is separately identified for partnership contributions and contract savings. In addition, a further two actions are deemed to be higher risk and are being monitored by Children and Families. These relate to additional net income of £1m for Unaccompanied Asylum Seeking Children and £1.7m from the CCG.

Dedicated Schools Grant

In relation to the Dedicated Schools Grant (DSG), the approved DSG budget 2021/22 assumed that there would be a carry forward deficit of £3.683m as at the end of the year. At Month 7 we are projecting a £1.404m overspend on DSG for 2021/22, which would result in a closing deficit of £5.087m.

The in-year overspend is due to the following:

- Schools Block £480k underspend: There is a slight underspend of £44k due to business rate savings which occur following the conversion of schools to academies. In addition, there is a net saving of 436k within delegated services.
- High Needs Block £44k underspend.
- Early Years Block £2m overspend: During 2020/21 there was an underspend on the Early Years block of £2,228k due to funding being based on the January census which has higher numbers of 2-4 years olds than the average of all censuses over the year. Children and Families are consulting on the best use of this underspend. Although it was included in the DSG balance carried forward to 2021/22, any expenditure incurred against it will show as an overspend in the Early Years Block as it has not been budgeted for.
- Central School Service Block £78k underspend: Within this block there is a projected saving of £78k due to staff vacancies and delays in recruitment.

3.5.3 City Development – at Month 7, the directorate is projecting an overspend of £6.3m for the year. This is primarily due to the continuing impact of COVID on income streams, currently estimated at £6.8m for the year, partially offset by all other savings across the directorate of £0.5m. This represents an improvement of £0.1m from the position reported last month and this projection includes the impact of the Local Government pay award which is estimated at an additional cost of £0.9m across the directorate.

As the impact that the COVID pandemic will have on income streams for the full financial year remains uncertain, this position is still subject to variation and will continue to be monitored over the coming months.

An element of the COVID related income losses incurred in the first quarter of the year (c£2.6m) are recoverable through the Government's income compensation scheme for sales, fees and charges which applies to those first quarter losses only.

The main variations are:

- **Active Leeds** – the estimated impact on income of capacity restrictions due to COVID is £4.3m, primarily in respect of swimming and membership income, although there is still likely to be a degree of volatility in the projections. Of this projected income loss, £1.7m relates to the first quarter and an element of this is recoverable through the Government's income compensation scheme. The income loss is projected to be partially offset by staffing and running cost savings, resulting in an overall projected overspend for the service of £3.7m.
- **Arts and Heritage** - an overspend of £0.75m is anticipated, largely due to the impact of COVID on Cafes/Shops, city centre sites room hire, and admissions. Of this, the first quarter losses are £0.4m of which an element will be recoverable through the income compensation scheme.
- **Asset Management & Regeneration** – an overspend of £0.2m is projected which reflects the impact of the pay award and all other variations across the service.
- **Markets and City Centre** - The estimated ongoing impact of COVID on income is a projected shortfall of £1m on Markets income, reflecting rental support to market traders and vacant units, and £0.7m in respect of city centre advertising income and street café licences.
- **Planning & Sustainable Development** – the COVID pandemic has had a significant impact on the service in terms of increased volumes of applications and enforcement work, outstripping the capacity of existing resources. Additional short-term funding of £0.2m in 2021/22 has therefore been secured to address the backlogs and to facilitate the timely delivery of Planning outcomes. However, it is anticipated that there will be an impact on the service's ability to deliver budgeted efficiency savings and its staffing vacancy factor and a projected overspend of £0.2m is currently estimated.
- **Highways and Transportation** – The service is projecting an underspend of £0.3m which includes savings of £0.6m in respect of street lighting energy consumption. A projected staffing underspend of £0.8m due to vacancies is offset by reduced income and increased external supplier costs.
- The overall projected position of £6.3m includes net staffing savings of £0.02m across the directorate after taking account of income generating posts. However, as noted above, this includes provision of £0.9m for the estimated impact of the local government pay award across the directorate, which is subject to confirmation at this stage.

The 2021/22 budget contained £10m of new savings plans. Whilst the latest monitoring position is that most have been delivered or are currently on track to be delivered, the Month 7 position reflects shortfalls in the following main areas:

- Efficiencies within the Planning Service (impacted by Covid) - £0.1m
- Markets business plan savings - £0.1m
- Breezecard charging income - £0.07m

In addition, there are some budget savings plans for which, although they are not being achieved as originally envisaged, mitigating savings have been identified to offset the pressures. These include:

- Strategic Investment Fund target - £0.9m, offset by existing disposals and disinvestments
- Estate Rationalisation savings - c£0.4m, largely offset by one-off Access Rights income
- Additional Highways DLO surplus, - £0.08m, offset by other savings within Highways & Transportation
- Reduced opening hours at Lotherton Hall and Thwaite Mills - £0.1m, offset by other expenditure savings within the service

3.5.4 **Communities, Housing & Environment** – At Month 7, the Directorate is currently projecting an overspend of £10,018k, of which £8,287k is COVID related. This position is relatively unchanged from Month 6 and the figures continue to include the impact of the pay award offer.

There remains a great deal of uncertainty surrounding the projections in waste management and car parking income in particular. These areas in particular will continue to be kept under close review.

The shortfalls related to income will be partially offset by the Government's Sales, Fees and Charges compensation scheme which is in place to cover a proportion of qualifying losses until the end of quarter 1 of this financial year, which is accounted for centrally.

The main areas of variations in respect of COVID-19 are currently estimated as follows:

- **Car Parking Services** **£2,912k**
Loss of car parking and enforcement income, based on lost income during the first half of this financial year with projections being based on an improvement in income received in August and September. Position slightly worse than previous month.
- **Net loss of Parks & Countryside income** **£1,123k**
This includes net income losses from visitor attractions, cafes, bereavement services and the cancellation of planned events, offset by minor expenditure savings.
- **Waste Management** **£4,364k.**
This includes the cost of providing additional crews and vehicles to deal with continuing increased volumes of household waste, the cost of disposing of this additional waste (10% to 15% above baseline) and the cost of providing additional staffing cover at Household Waste sites.
- **Benefits subsidy income** **£180k**
- **Other minor variations** **£(300k)**
This includes losses on income from the hire of Community Centres, offset by receipt of public health funding and other funding to compensate.

Non COVID Variations

Outside of the COVID related pressures, the main pressure is an estimated £1.4m impact on housing benefit subsidy income. In 2020-21 approximately 94% of benefit costs were recovered through subsidy. To date in 2021-22 this has reduced to 91% mainly as a result of payments to some supporting people providers not being eligible for full subsidy. The service is working with the providers to address this pressure.

Additional pay pressures, estimated in excess of £1m over the amount provided for in the budget, have been largely contained from staffing savings above, vacancy factors, continued careful management of post releases, additional grant income and spending controls.

The Directorate remains on target to deliver the vast majority of the savings of £6.1m approved at Budget Council in February 2021.

3.5.5 Resources

Based on an examination of key risk budgets, an overspend of £526k is forecast for the Resources Directorate. This is a £564k decrease from last month. The decrease is mainly due to:

- Catering £30k less due to reductions in the use of casual staff.
- CPM £336k reduction due to a NNDR credit.
- Facilities Management £200k reduction due to a NNDR credit.
- Leeds Building Services £130k increase in loss of operative time due to increased levels of sickness.
- Finance has reduced by £100k due to an increased projection on Court Fee Income.
- Shared Services has improved by £190k due to a revised projection on supplies and services.
- Integrated Digital Service has improved by £100k due to a revised projection on income.
- This position now reflects the latest National Employers final pay offer. The pay award has yet to be agreed and could differ from the offer. Current assumptions indicate the additional cost to Resources will be £2.4m. It is anticipated all this additional cost can be mitigated as outlined below.

This is summarised into the following areas across the Directorate's services:

- **Leeds Building Services (LBS) £640k**
This is the result of increased costs due to operatives working under COVID compliant working conditions and operatives self-isolating due to Track and Trace instructions. An estimated cost of pay award of £340k is included in these figures.
- **Catering income & emergency meals £650k**
The overall loss of income in from schools is £1,670k. This is offset by the savings on food of £592k and staffing savings of £806k. The overall loss of commercial income is £549k this all due to covid and is somewhat offset by staffing savings of £196k and food savings of £203k.

There are £50k of staffing savings due to the closure of sites in the Adults and Health directorate, with staff being redeployed to other sites which will alleviate pressure and reduce level of casual staff. There is a management staff saving of £49k.

There is a further pressure of £158k due to £64k slippage in the implementation of a new system and £94k loss of contract. An estimated cost of pay award of £189k is included in these figures.

- **Integrated Digital Service** **£385k**
 There is a projected staffing and agency overspend of £2,278k, which is partially offset by income from the CCGs of £995k. A saving of £270k on Microsoft is offset by other costs of £170k for additional contractors. There are also other areas of increased income of £1,183k to offset this position, including a one-off Prudential Borrowing saving of £200k. An estimated cost of pay award of £385k is included in these figures.
- **Legal and Democratic** **£168k**
 There is a £50k pressure due to a reduction in court fees due to the impact of COVID. The budget pressure may be partially mitigated corporately by the quarter one Sales Fees and Charges grant. An estimated cost of pay award of £118k is included in these figures.
- **Procurement and Commercial Services** **£232k**
 There is a projected loss of income of £440k due to a delay in the recruitment of a Commercial Finance Manager and Senior Commercial Business Partner which would drive income generation for the service. The service has identified an additional £240k to mitigate some of this income loss. An estimated cost of pay award of £32k is included in these figures.
- **Strategy and Improvement** **-£116k**
 There is a projected saving of £198k, due to income from Public Health to fund 5 x SO2 posts for 6 months. An estimated cost of pay award of £62k is included in the projection.
- **Human Resources** **-£46k**
 A staff saving of £142k is projected across the HR service, also additional income of £87k from Public Health which is partly offset by an estimated £56k loss of income due to elements of the Aspire contract. Severance costs of £39k are reflected for a member of staff that has left on ELI. An estimated cost of pay award of £88k is included in the projection.
- **Finance** **£87k**
 This position utilises £300k of additional Court Fee income, which is offsetting pressures in Revenues and £100k of the Pay Award. An estimated cost of pay award of £187k is included in the projection.
- **Facilities Management** **-£140k**

There is a COVID cost of £60k within Facilities Management for the PAT testing of home working equipment. There is also NNDR credit of £200k as the service has actively sought to declare buildings as void where relevant.

- **Corporate Property Management** **-336k**
 NNDR credit of £336k as the service has actively sought to declare buildings as void where relevant.
- **Shared Services** **£458k**
 A projected staffing saving of £19k along with an estimated cost of pay award of £477k pay award.
- **Pay Award Mitigation** **-£1642k**
 As stated in the summary, current assumptions indicate the additional cost to Resources of the current National Employer's pay offer will be £2.4m. Approximately £0.75m of this is mitigated by following the principle that trading departments recover the costs from clients where contract and agreements allow. £1.4m will be mitigated by the identification of transformational activity within the directorate which falls within the additional flexibilities definition for Capital Receipts which the Government has allowed local authorities. Approximately £0.25m is expected from additional fee income and vacancy management. A total of £1.398m is therefore shown on the 'General Fund Support Services' heading to reflect this mitigation.

Reported overspends due to loss of income from the ongoing impact of Covid have been included in a claim to Central Government from the 'Sales, Fees and Charges' grant available for the first three months of the 21/22 financial year. The authority will continue to lobby for the funding of income losses related to the remainder of the year and for further funding for additional expenditure incurred due to COVID.

Budget Action Plans - Amber

The 21/22 Budget for Resources includes Action Plans of £16.626m. Each of these is currently expected to be delivered with the exceptions of:

Catering. The £785k Action plan to generate additional income has been impacted by COVID. This pressure is reflected in the above figures, with a mitigation of staff savings offsetting much of the pressure. This action plan is therefore rated as amber.

Contact Centre/Digital Access. A budget action plan of £420k requires channel shift to fully deliver. £260k of the action plan has been achieved to date through the Early Leavers initiative. The action plan is rated as amber.

- 3.5.6 **Strategic & Central Accounts** - At the end of October, the Strategic & Central accounts projection is an overspend of £1.06m, before taking into account the application of funding to address the £26.3m COVID pressures projected in directorate positions.

The Strategic projection recognises a £1m pressure in relation to the Council's levy payment to the West Yorkshire Combined Authority, which was higher than

anticipated when the budget was set, and pressures of £0.9m in the delivery of corporate savings targets and £0.5m in respect of budgeted capitalisations. These pressures are netted down by projected savings in the debt budget of £1.3m.

The 2021/22 budget contained £0.8m of Budget Action Plans. An amber risk is currently reflected against £750k of budgeted savings, £600k in respect of the delivery of customer contact savings and £150k in respect of organisational change savings in Revenues.

- 3.5.7 Directorate dashboards highlight a projected COVID-19 overspend of £26.3m. The Council has received £24.3m of Government funding towards the costs of COVID-19 additional expenditure for the first quarter of the 2021/22. £7.6m of this funding had been included in the Strategic Budget as a COVID contingency, with the remaining grant placed in a COVID reserve. The application of the £7.6m budgeted COVID contingency, £15.4m of grant funding from the COVID reserve and the compensation for eligible income losses of £3.0m are also reflected in the Strategic position and in the appended dashboard. After the application of these funds there remains a COVID pressure of £0.371m.
- 3.5.8 A projected non-COVID overspend of £0.538m is projected against the Council's 2021/22 revenue budget which combined with the COVID overspend results in an overall forecast variation of £0.909m.
- 3.5.9 The reported position does not reflect the potential effects of any further local or national lockdown arrangements not yet introduced which could impact on these financial projections. Government support for additional general expenditure and eligible income losses related to COVID is currently unavailable beyond 30th June 2021. A range of schemes supporting businesses have also ended now and it remains complex to estimate the continued impact of COVID-19 on council tax and business rates income. Early concerns have arisen around collection rates, reductions in the tax base in Leeds and the impact of any permanent economic scarring on Business Rates reliefs, particularly Empty Rate Relief. These require continued close monitoring over the coming months. However, there are signs that there may be some recovery, particularly in Business Rates, contingent on the continued opening of the local economy. The impact on the Council's financial position remains unclear.
- 3.5.10 The Council has budgeted for a £1.6m increase in pay costs to provide a minimum pay increase of £250 in 2021/22 for all staff earning less than £24,000, as announced at the 2020 Spending Review. National Employers made a final offer in July 2021, based on which NJC staff on SCP1 would receive a 2.75% increase, all other NJC staff a 1.75% increase and JNC staff a 1.5% increase. The reported position for each directorate at Month 7 reflects the estimated impact of this final offer on staffing costs. Pay negotiations are ongoing, and there remains a risk that the final pay award agreed will exceed this level of provision.
- 3.5.11 Significant global increases in gas and electricity prices have been experienced since late 2020, with current prices at an unprecedented high. The Council purchases gas and electricity in advance in line with its agreed risk strategy, and so has already hedged the price for the vast majority of its energy requirement for 2021/22, and for a substantial proportion for 2022/23. However, there remains a

proportion of our forecast volume requirement for which we have not yet secured the price.

3.5.12 The 2021/22 budgets for gas and electricity total £20.93m. The latest estimate for 2021/22 is £21.63m for gas and electricity combined (£0.7m over budget). However, if the prices currently being forecast based on the current market conditions are realised, the estimated overall cost would be £23.95m (£3.0m over budget). Approximately 70% of this pressure would fall on the General Fund, with 21% falling to Schools and 9% to the HRA. The pressure on the General Fund may therefore range from approximately £0.5m to £2.1m. As part of the 21/22 budget process, an Energy Reserve of £1.07m was created. It is therefore likely that a substantial call on this reserve may be made. Because of the uncertainty with regard to the likely impact of energy price increases upon the Council's financial position a variation on energy as not been included in these financial projections, although it is recognised that there is likely to be a pressure upon approved budgets. The Council's Energy team will continue to monitor the market and to purchase energy at the optimum time based on expert market advice, whilst observing the agreed risk strategy.

3.5.13 The budget for 2021/22 requires the delivery of £56.1m of savings. Detailed budget action plans have been developed to identify how these savings will be achieved and progress against these action plans is monitored and reported throughout the year. At the end of October, it is anticipated that the required £56.1m of budgeted savings will be delivered in full or managed through mitigating actions, with the exception of £0.7m relating to three savings plans in the Children and Families directorate. Areas of risk are highlighted in directorate narratives above with further detail provided at Appendix 3.

3.6 COVID Reserve

3.6.1 The £16.7m COVID Reserve was created in the 2021/22 Budget to be applied to any pressures arising which exceeded the initial estimate of COVID impact in 2021/22. In addition to the use reported above (£15.4m in the Strategic position and a further £0.8m in directorate positions), the July meeting of this Board approved the use of £0.52m to support the delivery of Free School Meals across the summer school holidays. As such, based on current projections, this reserve will be applied in full in 2021/22.

4. Other Financial Performance

4.1 Council Tax

The Council Tax in-year collection rate at the end of October was 62.1%. For comparison, in October 2020 the in-year collection rate was 62.7%, and in October 2019, a 'normal' year, the in-year collection rate was 63.3%. The collection rate requires continued monitoring as the economy recovers, however the collection rate in the fullness of time for 2021/22 was assumed to be 1% lower, at 98%, than in a normal year in the 2021/22 Budget. Currently this additional allowance for non-collection appears to allow sufficient provision.

Leeds' share of the declared Council Tax deficit for 2020/21 (at 31st December 2020) has been incorporated into the 2021/22 budget. The declared deficit was £15.557m. This has been adjusted for the 3-year spreading legislated by Government in order that authorities can better manage deficits arising as a result of the economic impact of COVID-19. The deficit that is budgeted to be repaid in 2021/22 is therefore £4.951m, with Leeds share of this being £4.196m. This repayment is a fixed amount.

The actual closing deficit for 2020/21 was £13.958m. Adjusting this for the 3-year deficit spreading results in an opening deficit on the collection fund of £3.704m, with Leeds share of this being £3.14m. The £1.056m improvement will benefit the General Fund in 2022/23.

In addition to the above, Government introduced a Local Tax Income Guarantee (LTIG), applying to both Council Tax and Business Rates. Losses in scope will be compensated by Government at a rate of 75%. The 2021/22 budget reflected the assumption that a grant of around £5.2m would be payable to the Authority under this scheme. As the 2020/21 outturn position improved compared to the position in the Budget, the grant we expect to receive will be lower. The 2021/22 Budget and the Medium-Term Financial Strategy reflect that this funding will not be utilised in 2021/22, but will, instead, be held in reserve and applied in 2023/24 when the final instalment of the 2020/21 deficit will become payable.

At the end of October 2021 the in-year projection for Council Tax is a surplus of £1.364m. Whilst we expect an improved position by the year-end, at this stage of the financial year it is still not possible to identify the full impact of economic scarring resulting from the pandemic. The projected position and collection rate will continue to be closely monitored.

4.2 Business Rates

The budgeted collection rate for business rates is to achieve an in-year collection target of 96.5%, collecting £367.8m of business rates income. However, the Board will be aware that, in response to the ongoing effects of the COVID-19 pandemic, the Government subsequently announced significant additional business rates reliefs, reducing the income to be collected directly from business to £322.2m as at 31st October 2021. These reliefs gave 100% business rates relief to retail and leisure establishments and children's nurseries until 30th June 2021, although the total relief that any one ratepayer can claim is capped at £2m nationally if they were forced to close in 2021/22 or £105,000 nationally if they could remain open, with a sliding scale of relief subsequently until 31st March 2022 when all COVID-19 related reliefs are due to end. The costs to the Council's retained Business Rates income will be funded in full by Government through Section 31 grants. This reduces the risk to the Authority regarding non-collection of business rates income. The collection rate at the end of October 2021 was 65.52%, unsurprisingly 6.9% ahead of performance in 2020/21 and now 0.45% ahead of performance in 2019/20, the last 'normal' year. Although the collection rate appears to be recovering after 2020/21, it remains a matter of concern to the Authority and will require close monitoring in the coming months.

The total rateable value of business properties in Leeds has reduced from £929.3m at the time of the 2021/22 budget to £925.0m as at 31st October 2021, a decrease

of £4.3m. The 2021/22 budget includes an expected reduction in Rateable Value of £11.2m for the full year and the size of the Business Rates tax base in Leeds will also require close monitoring.

Leeds' share of the declared Business Rates deficit from 2020/21 (at 31st December 2020) has been incorporated into the 2021/22 budget. The total declared deficit on the Collection Fund was £234.9m, largely driven by the extended reliefs introduced in 2020/21 by the Government in response to the pandemic, fully funded by section 31 Government grant held in reserve. Leeds' share of the unfunded declared deficit is £36.7m, which will be spread over three years in accordance with Government legislation. £12.2m of this unfunded deficit will be paid in 2021/22 and is fixed.

Since declaration a number of issues underlying the declared deficit have been clarified. These positively affected previous assumptions regarding claims for Empty Rate Relief during lockdowns; ratepayer appeals, many of whom claimed a Material Change of Circumstance due to the pandemic that will not now be successful; and the forecast continued reduction in the tax base in Leeds in 2020/21. Taking these into account, the actual closing deficit for 2020/21 is an improvement of £12.3m from the position declared and used in the 2021/22 budget. This improvement will benefit the General Fund in 2022/23.

The outlook for the in-year Business Rates deficit on the Collection Fund remains highly uncertain, with particular concerns around bad debts, continued reduction in the tax base and higher than usual cost of Empty Rate Relief. Each of these areas will require close monitoring. As at the 31st October 2021 it is projected that Leeds share of the in-year deficit will be £31.2m, largely due to the reliefs introduced by Government in March 2021 in response to the COVID-19 situation. These reliefs are fully funded by section 31 grants, £31.7m of which will be held in reserve to meet the cost of this deficit in 2022/23.

Government introduced a Local Tax Income Guarantee (LTIG) for 2020/21, with losses in scope compensated by Government at a rate of 75%. The 2021/22 budget reflects the assumption that a grant of around £25.8m would be receivable under this scheme. As the 2020/21 outturn position was significantly improved compared to the declared position in the Budget, the grant we expect to receive will be significantly lower. Of the funding received, £8.6m will be applied in 2021/22 and the remainder will be held in reserve to partially meet the unfunded final instalment of the 2020/21 Business Rates deficit in 2023/24.

4.3 **Business Rates Appeals**

The opening appeals provisions for 2021/22 are £30.0m, made up of £7.7m relating to appeals received against the 2010 ratings list and £22.3m estimated costs in relation to the 2017 ratings list. Under 50% Business Rates Retention, Leeds' budget is affected by 49% of any appeals provision made in this year.

On the 31st October 2021, there were 171 appeals outstanding against the 2010 ratings list. During October 2021 6 appeals have been settled, one of which has resulted in changes to rateable values. No new appeals have been received in October. Currently, 6.8% of the city's total rateable value on the 2010 list is subject to at least one appeal.

Before the COVID-19 public health crisis, the introduction of the new Check Challenge Appeal system on 1st April 2017 saw a significant reduction in the number of appeals submitted by ratepayers against their Rateable Value on the 2017 ratings list compared to the 2010 ratings list. There are only four outstanding appeals that have been submitted to the Valuation Tribunal, the final stage of the new process.

However, during the national lockdowns in 2020/21 there was a significant upsurge in the number of Checks and Challenges submitted to the Valuation Office. Most of these claimed a Material Change of Circumstance due to the restrictions to economic activity during the crisis. Initially the Council provided for the estimated costs of these appeals should they result in reductions to rateable value and this was included in the declared deficit position for 2020/21, submitted to Council in February 2021 in the 2021/22 Revenue Budget and Council Tax Report. Subsequently the Government has published primary legislation, which is currently before the House of Lords committee, to ensure that these 'appeals' will not be successful and will not lead to reductions in Rateable Value. As at 31st March 2021 the Authority was therefore able to exclude 1,007 Challenges from its calculations of provisions reducing the cost to Leeds in 2020/21 by £6.4m.

As at 31st October 2021 the Council is providing for a net of 398 other Checks and Challenges against the 2017 ratings list plus provisions for specific issues such as the removal of ATMs located in shops from the 2017 list, expected reduction to hospitals, ambulance and fire stations and expected reductions to a number of GP surgeries.

4.4 Impact of COVID-19 on the Collection Fund in 2021/22

It remains very complex to estimate the continued impact of COVID-19 on council tax and business rates income. Early concerns have arisen around collection rates, reductions in the tax base in Leeds and the impact of any permanent economic scarring on Business Rates reliefs, particularly Empty Rate Relief. These require continued close monitoring over the coming months. However there are signs that there may be some recovery, particularly in Business Rates, contingent on the continued opening of the local economy.

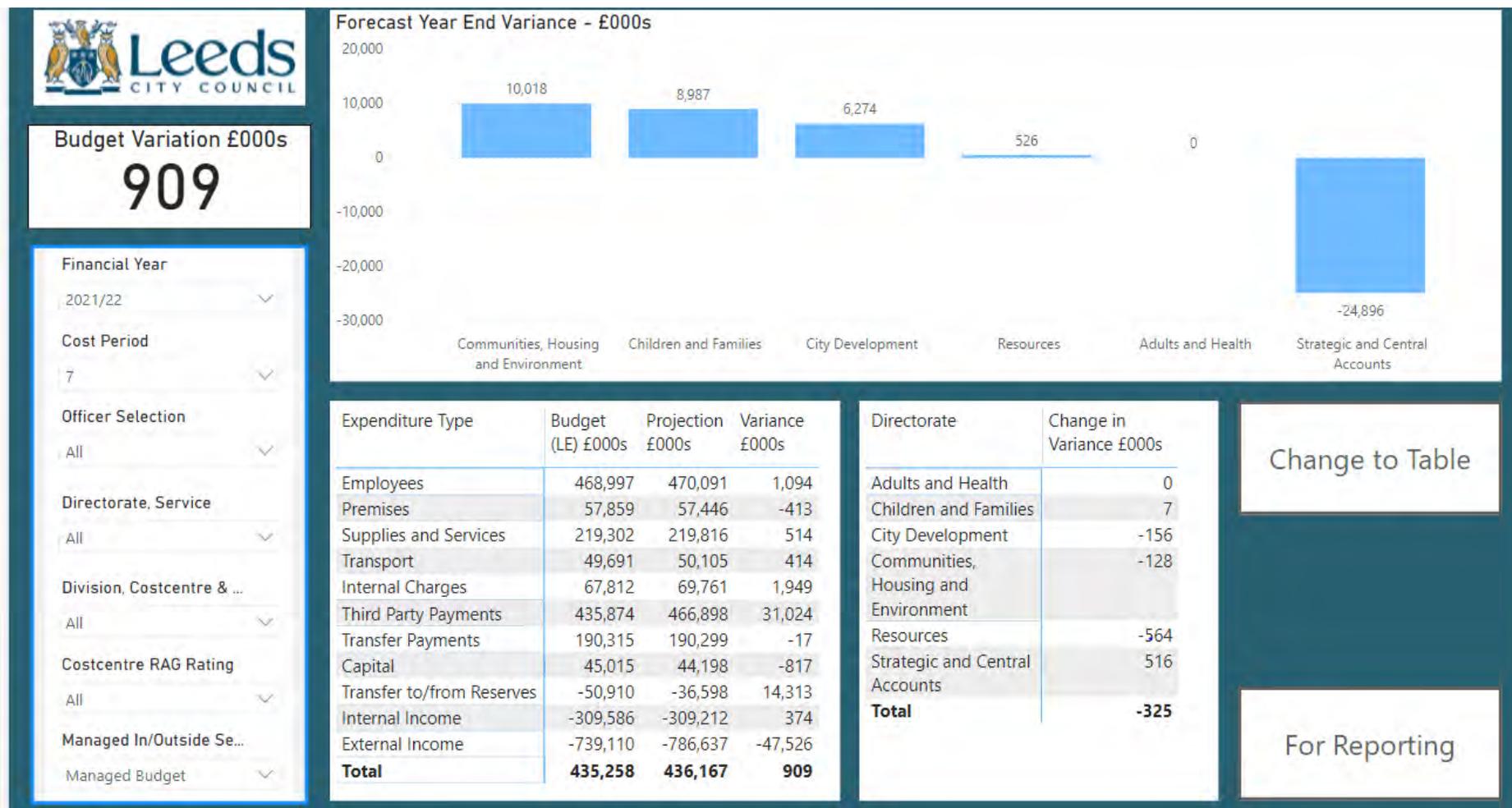
5. Housing Revenue Account (HRA)

- 5.1 At the end of Month 7 the HRA is projecting a balanced position.
- 5.2 There is a forecast reduction in rental income of £791k mainly due to a temporary increase in the number of void properties because of the ongoing impact of COVID-19. There is a £125k pressure on service charges due to the delay in implementing the new Retirement Life charge as facilities have been unable to open during the first quarter of the year due to COVID restrictions. These income pressures are partially offset by additional external telecoms income of £195k.
- 5.3 Employee costs are forecast to underspend by £1,657k. The projected saving is a result of the time taken to fill vacant posts following the ELI process and service realignment. The savings are partially offset by a £1,264k reduction in the staff costs chargeable to the capital programme.

- 5.4 The £157k balance on the Welfare Reform reserve will be utilised in year as the Enhanced Income Team has now been integrated back into the Housing Management staffing structure, therefore the reserve is no longer required.
- 5.5 There is a forecast pressure on the disrepair budget of £1.97m for the year, this pressure has been offset by utilising the disrepair / repairs reserve.
- 5.6 Total tenant arrears are £11.1m, approximately £1.7m lower than the equivalent period last year and £0.03m lower than the 2020-21 outturn position. The latest rent collection position is 96%, 0.7% lower than last year's outturn position (96.7%).
- 5.7 Projected Right to Buy sales for the year are projected in line with budget at 610 with 313 completed sales at the end of October.

Overall Summary

Financial Dashboard 2021/22 Financial Year



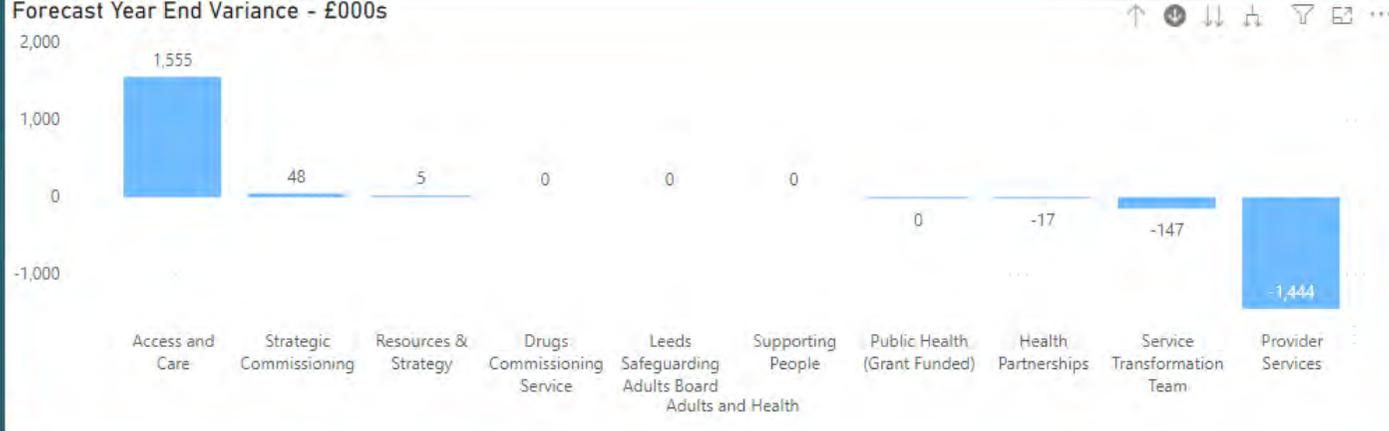
Financial Dashboard 2021/22 Financial Year



Budget Variation £000s

0

Forecast Year End Variance - £000s



| Department | Variance (£000s) |
|---------------------------------|------------------|
| Access and Care | 1,555 |
| Strategic Commissioning | 48 |
| Resources & Strategy | 5 |
| Drugs Commissioning Service | 0 |
| Leeds Safeguarding Adults Board | 0 |
| Supporting People | 0 |
| Public Health (Grant Funded) | 0 |
| Health Partnerships | -17 |
| Service Transformation Team | -147 |
| Provider Services | -1,444 |

| Expenditure Type | Budget (LE) £000s | Projection £000s | Variance £000s |
|---------------------------|-------------------|------------------|----------------|
| Employees | 58,011 | 58,554 | 544 |
| Premises | 1,077 | 1,086 | 9 |
| Supplies and Services | 7,525 | 12,105 | 4,580 |
| Transport | 948 | 923 | -26 |
| Internal Charges | 10,667 | 12,883 | 2,216 |
| Third Party Payments | 283,011 | 305,663 | 22,652 |
| Transfer Payments | 10,323 | 10,189 | -134 |
| Transfer to/from Reserves | -3,269 | -3,207 | 61 |
| Internal Income | -5,010 | -7,138 | -2,128 |
| External Income | -168,071 | -195,846 | -27,775 |
| Total | 195,211 | 195,211 | 0 |

| Directorate | Change in Variance £000s |
|-------------------|--------------------------|
| Adults and Health | 0 |
| Total | 0 |

Change to Table

For Reporting

Financial Year

2021/22

Cost Period

7

Officer Selection

All

Directorate, Service

All

Division, Costcentre & ...

All

Costcentre RAG Rating

All

Managed In/Outside Se...

Managed Budget

Financial Dashboard 2021/22 Financial Year



Budget Variation £000s

8,987

Forecast Year End Variance - £000s



| Directorate | Variance (£000s) |
|-----------------------|------------------|
| Social Care | 10,382 |
| Learning | 164 |
| Partnerships & Health | 0 |
| Resources & Strategy | -1,559 |

| Expenditure Type | Budget (LE) £000s | Projection £000s | Variance £000s |
|---------------------------|-------------------|------------------|----------------|
| Employees | 97,559 | 97,655 | 95 |
| Premises | 2,985 | 2,981 | -4 |
| Supplies and Services | 62,134 | 60,760 | -1,373 |
| Transport | 12,509 | 12,432 | -77 |
| Internal Charges | 26,506 | 26,626 | 120 |
| Third Party Payments | 99,706 | 107,051 | 7,346 |
| Transfer Payments | 4,043 | 4,160 | 117 |
| Transfer to/from Reserves | -291 | -242 | 49 |
| Internal Income | -30,561 | -30,378 | 182 |
| External Income | -157,566 | -155,034 | 2,531 |
| Total | 117,024 | 126,011 | 8,987 |

| Directorate | Change in Variance £000s |
|-----------------------|--------------------------|
| Children and Families | 7 |
| Total | 7 |

Change to Table

For Reporting

Financial Year

2021/22

Cost Period

7

Officer Selection

All

Directorate, Service

All

Division, Costcentre & ...

All

Costcentre RAG Rating

All

Managed In/Outside Se...

Managed Budget

Financial Dashboard 2021/22 Financial Year



DSG Variation £00

1,404

Overspend (+) / Underspend (-)

Financial Year

2021/22

Cost Period

7

Income / Expenditure

All

Sub-Block

All

Cost Description

All

For Reporting

Forecast Year End Variance by Dedicated Schools Grant (DSG) Block - £000s



Net Variations against the Approved Budget

| DSG Block | Income Budget | Income Projection | Income Variance | Expenditure Budget | Expenditure Projection | Expenditure Variance | DSG Budget (LE) | DSG Projection | DSG Variance |
|-------------------------------|-----------------|-------------------|-----------------|--------------------|------------------------|----------------------|-----------------|----------------|--------------|
| Schools Block | -329,912 | -317,938 | 11,974 | 329,912 | 317,458 | -12,454 | 0 | -480 | -480 |
| High Needs Block | -92,284 | -89,918 | 2,365 | 92,284 | 89,875 | -2,408 | 0 | -43 | -43 |
| Early Years Block | -58,279 | -58,279 | 0 | 58,279 | 60,279 | 2,000 | 0 | 2,000 | 2,000 |
| Central School Services Block | -5,156 | -5,156 | 0 | 5,156 | 5,083 | -73 | 0 | -73 | -73 |
| Total | -485,631 | -471,291 | 14,340 | 485,631 | 472,695 | -12,936 | 0 | 1,404 | 1,404 |

DSG Reserves

| Reserve Type | Balance b/fwd | Net contribution to(-)/from (+) balances | Budgeted Deficit (+) / Surplus (-) c/fwd | Projected in year under(-)/over(+) spend | Planned use of reserves | Projected Deficit (+) / Surplus (-) c/fwd |
|--------------|---------------|--|--|--|-------------------------|---|
| General | 3,134 | 1,681 | 4,815 | 1,839 | 518 | 5,491 |
| De-delegated | -1,132 | 0 | -1,132 | -436 | 1,000 | -568 |
| Total | 2,002 | 1,681 | 3,683 | 1,403 | 1,518 | 4,923 |

Financial Dashboard 2021/22 Financial Year



Forecast Year End Variance - £000s



| Directorate | Variance (£000s) |
|--|------------------|
| Sport And Active Recreation | 3,696 |
| Markets and City Centre | 1,741 |
| Arts And Heritage | 754 |
| Planning And Sustainable Development | 234 |
| Asset Management & Regeneration City Development | 206 |
| Economic Development | 98 |
| Resources and Strategy | -10 |
| Employment and Skills | -125 |
| Highways And Transportation | -320 |

Budget Variation £000s

6,274

Financial Year

2021/22

Cost Period

7

Officer Selection

All

Directorate, Service

All

Division, Costcentre & ...

All

Costcentre RAG Rating

All

Managed In/Outside Se...

Managed Budget

| Expenditure Type | Budget (LE) £000s | Projection £000s | Variance £000s |
|---------------------------|-------------------|------------------|----------------|
| Employees | 64,030 | 63,160 | -870 |
| Premises | 27,104 | 27,384 | 280 |
| Supplies and Services | 44,532 | 44,582 | 50 |
| Transport | 6,003 | 5,378 | -625 |
| Internal Charges | 9,923 | 10,018 | 95 |
| Third Party Payments | 166 | 166 | 0 |
| Transfer to/from Reserves | -1,560 | -1,882 | -323 |
| Internal Income | -41,261 | -40,074 | 1,187 |
| External Income | -77,917 | -71,437 | 6,479 |
| Total | 31,019 | 37,293 | 6,274 |

| Directorate | Change in Variance £000s |
|------------------|--------------------------|
| City Development | -156 |
| Total | -156 |

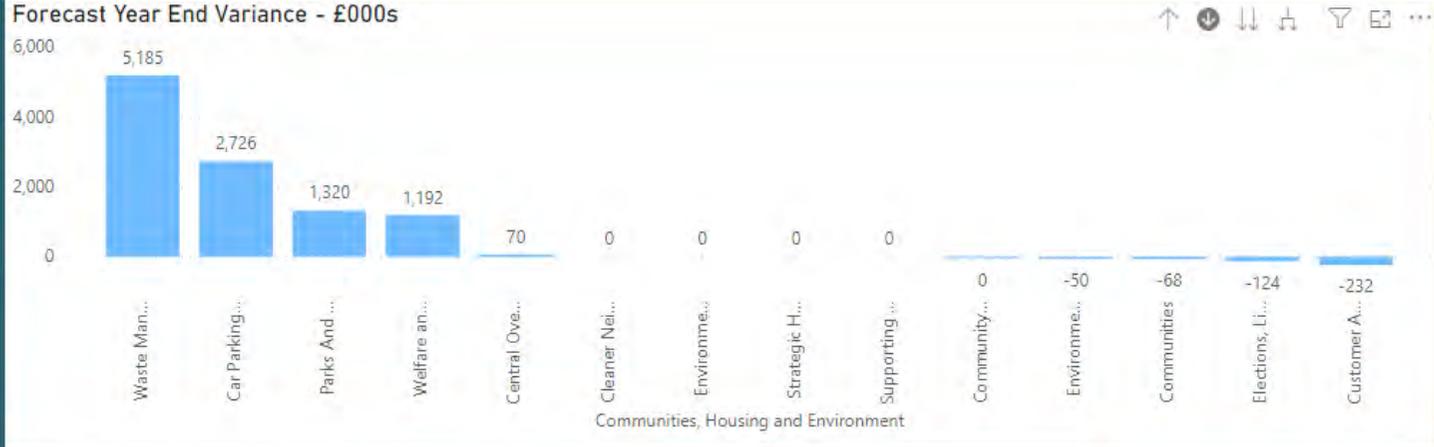
Change to Table

For Reporting

Financial Dashboard 2021/22 Financial Year



Forecast Year End Variance - £000s



Budget Variation £000s

10,018

Financial Year

2021/22

Cost Period

7

Officer Selection

All

Directorate, Service

All

Division, Costcentre & ...

All

Costcentre RAG Rating

All

Managed In/Outside Se...

Managed Budget

| Expenditure Type | Budget (LE) £000s | Projection £000s | Variance £000s |
|---------------------------|-------------------|------------------|----------------|
| Employees | 91,075 | 92,315 | 1,241 |
| Premises | 10,330 | 10,151 | -180 |
| Supplies and Services | 44,545 | 46,235 | 1,691 |
| Transport | 9,666 | 10,824 | 1,158 |
| Internal Charges | 12,003 | 11,870 | -133 |
| Third Party Payments | 17,198 | 17,198 | 0 |
| Transfer Payments | 175,107 | 175,107 | 0 |
| Transfer to/from Reserves | -1,272 | -1,060 | 212 |
| Internal Income | -37,331 | -36,352 | 979 |
| External Income | -245,787 | -240,736 | 5,050 |
| Total | 75,534 | 85,552 | 10,018 |

| Directorate | Change in Variance £000s |
|--------------------------------------|--------------------------|
| Communities, Housing and Environment | -128 |
| Total | -128 |

Change to Table

For Reporting

Financial Dashboard 2021/22 Financial Year



**Surplus (-) / Deficit (+)
£000s**

0

| HRA Income | Budget (LE) £000s | Projection £000s | Variance £000s | Change in Variance £000s |
|--------------------|----------------------|---------------------|-------------------|-----------------------------|
| ▲ Dwelling Rents | -209,900 | -209,109 | 791 | 115 |
| Non Dwelling Rents | -3,258 | -3,217 | 42 | 0 |
| Service Charges | -9,021 | -8,895 | 125 | 0 |
| Internal Income | -9,650 | -8,387 | 1,264 | 791 |
| Grants | -21,385 | -21,385 | 0 | 0 |
| External Income | -2,033 | -2,228 | -195 | 0 |
| Total | -255,248 | -253,221 | 2,027 | 906 |

| HRA Expenditure | Budget (LE) £000s | Projection £000s | Variance £000s | Change in Variance £000s |
|---|----------------------|---------------------|-------------------|-----------------------------|
| ▲ Discretionary Housing Payments (DHP) | 500 | 500 | 0 | 0 |
| Council Tax on Voids | 793 | 793 | 0 | 0 |
| Disrepair Provision | 1,400 | 3,370 | 1,970 | 170 |
| Repairs to Dwellings | 44,853 | 44,853 | 0 | 0 |
| Employees | 30,222 | 28,565 | -1,657 | -780 |
| Total | 254,918 | 255,745 | 827 | -736 |

| Surplus (-) / Deficit (+) | Budget (LE) £000s | Projection £000s | Variance £000s | Change in Variance £000s |
|---------------------------------|----------------------|---------------------|-------------------|-----------------------------|
| ▼ Net Position | -330 | 2,524 | 2,854 | 170 |
| Appropriation: Sinking Funds | 188 | -538 | -726 | 0 |
| Appropriation: Reserves | 141 | -1,986 | -2,127 | -170 |
| Total | 0 | 0 | 0 | 0 |

HRA Reserves

For Reporting

Financial Year

2021/22

Cost Period

7

Officer Selection

All

Service, Division

All

Costcentre & Descripti...

All

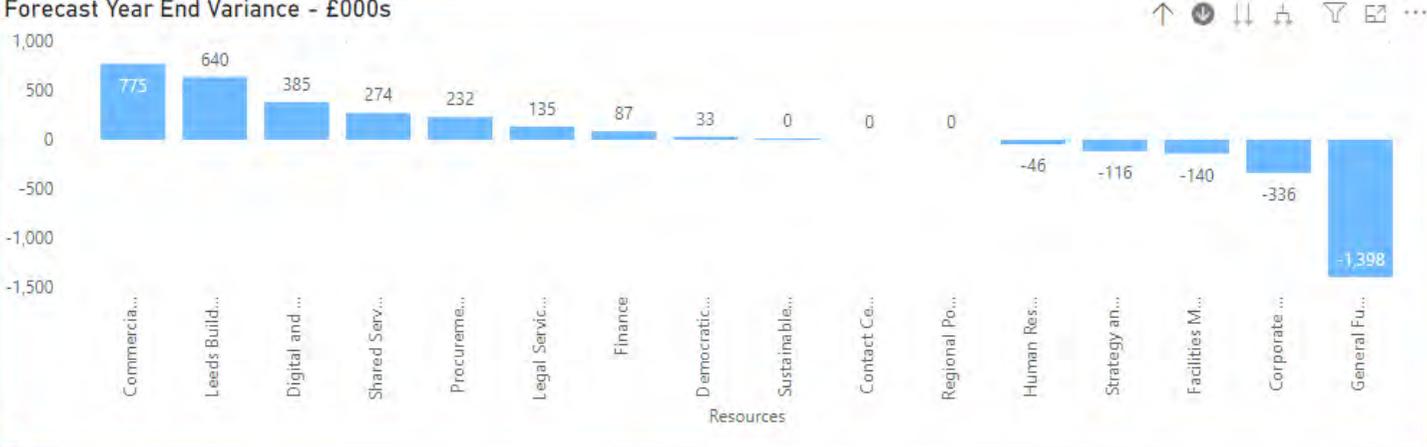
Costcentre RAG Rating

All

Financial Dashboard 2021/22 Financial Year



Forecast Year End Variance - £000s



Budget Variation £000s

526

Financial Year

2021/22

Cost Period

7

Officer Selection

All

Directorate, Service

All

Division, Costcentre & ...

All

Costcentre RAG Rating

All

Managed In/Outside Se...

Managed Budget

| Expenditure Type | Budget (LE) £000s | Projection £000s | Variance £000s |
|---------------------------|-------------------|------------------|----------------|
| Employees | 153,515 | 153,798 | 282 |
| Premises | 16,363 | 15,844 | -519 |
| Supplies and Services | 56,361 | 56,336 | -25 |
| Transport | 20,565 | 20,549 | -16 |
| Internal Charges | 4,672 | 4,463 | -209 |
| Third Party Payments | 28 | 28 | 0 |
| Transfer Payments | 40 | 40 | 0 |
| Transfer to/from Reserves | -1,100 | -1,226 | -125 |
| Internal Income | -154,769 | -152,892 | 1,877 |
| External Income | -18,283 | -19,022 | -739 |
| Total | 77,393 | 77,918 | 526 |

| Directorate | Change in Variance £000s |
|--------------|--------------------------|
| Resources | -564 |
| Total | -564 |

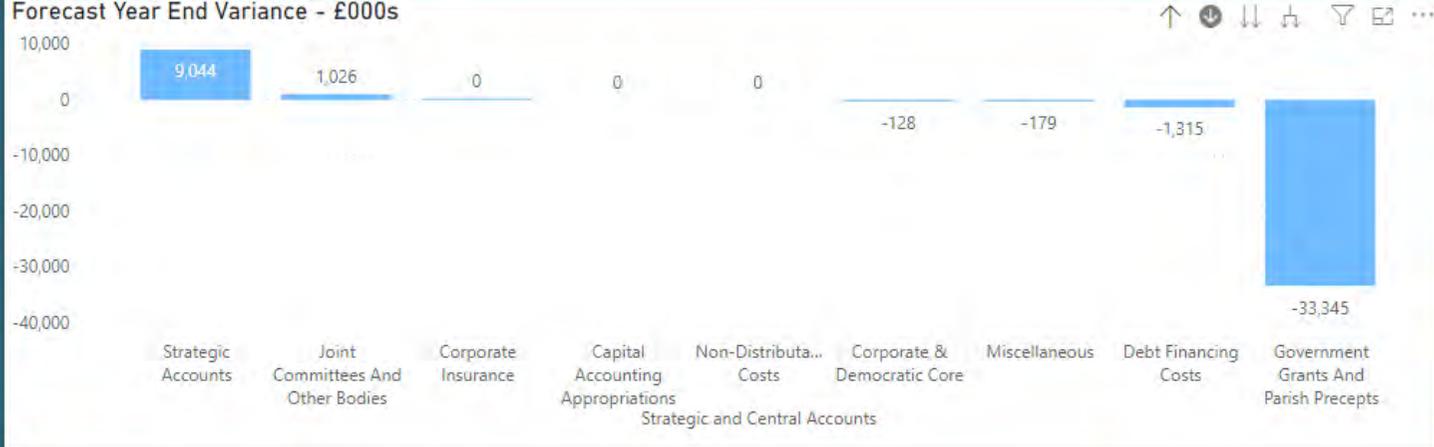
Change to Table

For Reporting

Financial Dashboard 2021/22 Financial Year



Forecast Year End Variance - £000s



Budget Variation £000s

-24,896

Financial Year

2021/22

Cost Period

7

Officer Selection

All

Directorate, Service

All

Division, Costcentre & ...

All

Costcentre RAG Rating

All

Managed In/Outside Se...

Managed Budget

| Expenditure Type | Budget (LE) £000s | Projection £000s | Variance £000s |
|---------------------------|-------------------|------------------|----------------|
| Employees | 4,807 | 4,608 | -198 |
| Supplies and Services | 4,206 | -203 | -4,409 |
| Internal Charges | 4,041 | 3,902 | -139 |
| Third Party Payments | 35,765 | 36,791 | 1,026 |
| Transfer Payments | 803 | 803 | 0 |
| Capital | 45,015 | 44,198 | -817 |
| Transfer to/from Reserves | -43,418 | -28,980 | 14,438 |
| Internal Income | -40,654 | -42,377 | -1,724 |
| External Income | -71,488 | -104,561 | -33,073 |
| Total | -60,922 | -85,818 | -24,896 |

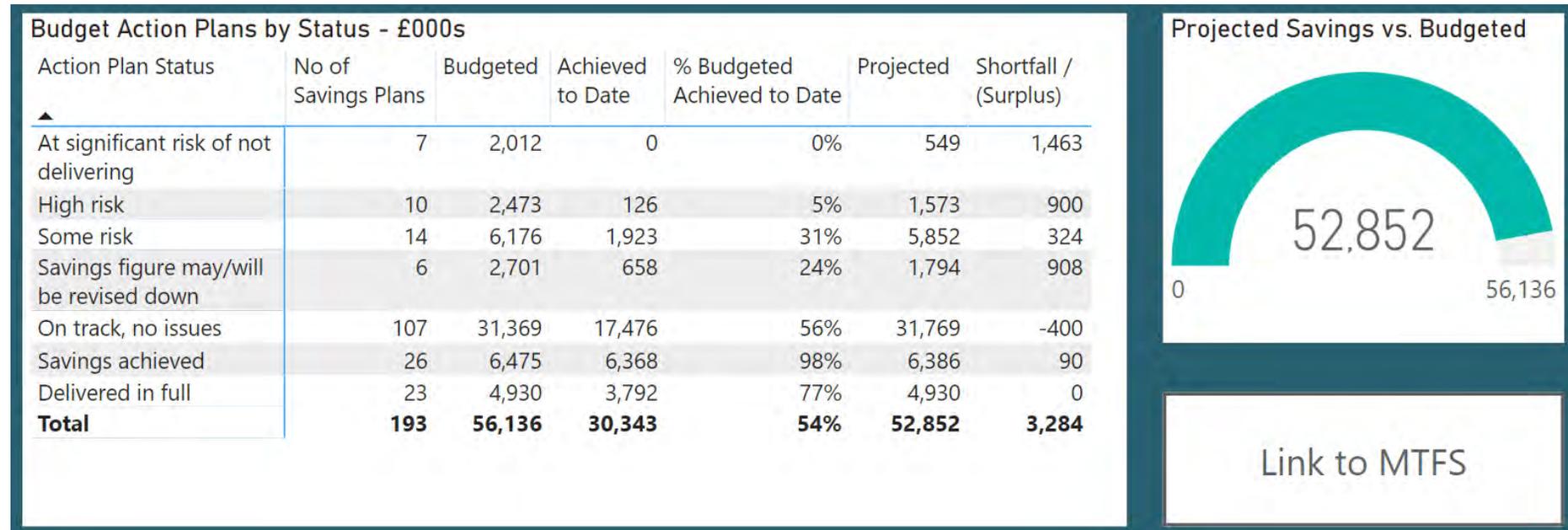
| Directorate | Change in Variance £000s |
|--------------------------------|--------------------------|
| Strategic and Central Accounts | 516 |
| Total | 516 |

Change to Table

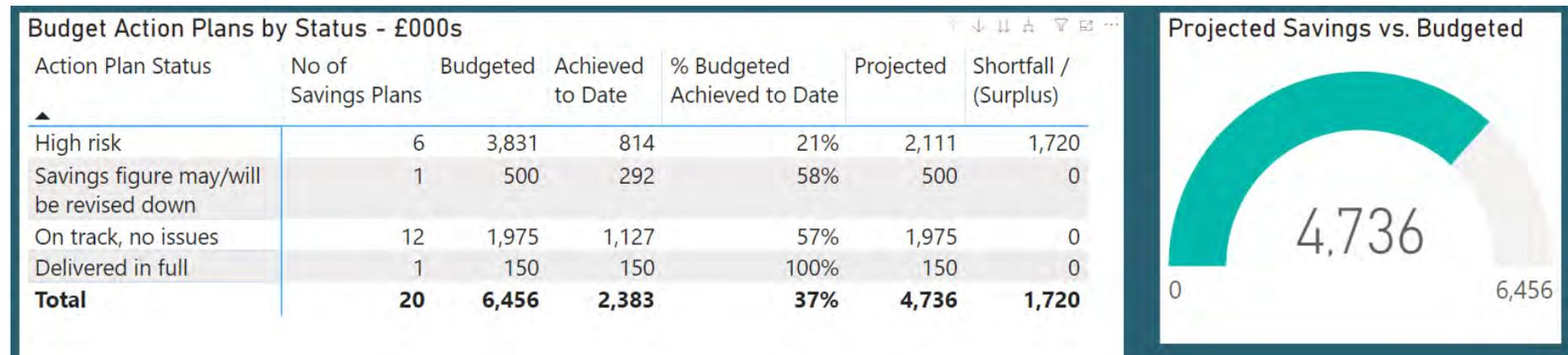
For Reporting

Leeds City Council - Summary

Budget Action Plan 2021/22 Financial Year



Other Savings Measures



Budget Action Plan 2021/22 Financial Year

Budget Action Plans by Status - £000s

| Action Plan Status | No of Savings Plans | Budgeted | Achieved to Date | % Budgeted Achieved to Date | Projected | Shortfall / (Surplus) |
|---------------------------------------|---------------------|---------------|------------------|-----------------------------|---------------|-----------------------|
| At significant risk of not delivering | 3 | 1,725 | 0 | 0% | 549 | 1,176 |
| High risk | 5 | 1,183 | 74 | 6% | 442 | 741 |
| On track, no issues | 17 | 7,749 | 4,109 | 53% | 7,649 | 100 |
| Savings achieved | 4 | 925 | 925 | 100% | 925 | 0 |
| Delivered in full | 8 | 3,713 | 2,575 | 69% | 3,713 | 0 |
| Total | 37 | 15,295 | 7,683 | 50% | 13,278 | 2,017 |

Projected Savings vs. Budgeted



[Link to MTFS](#)

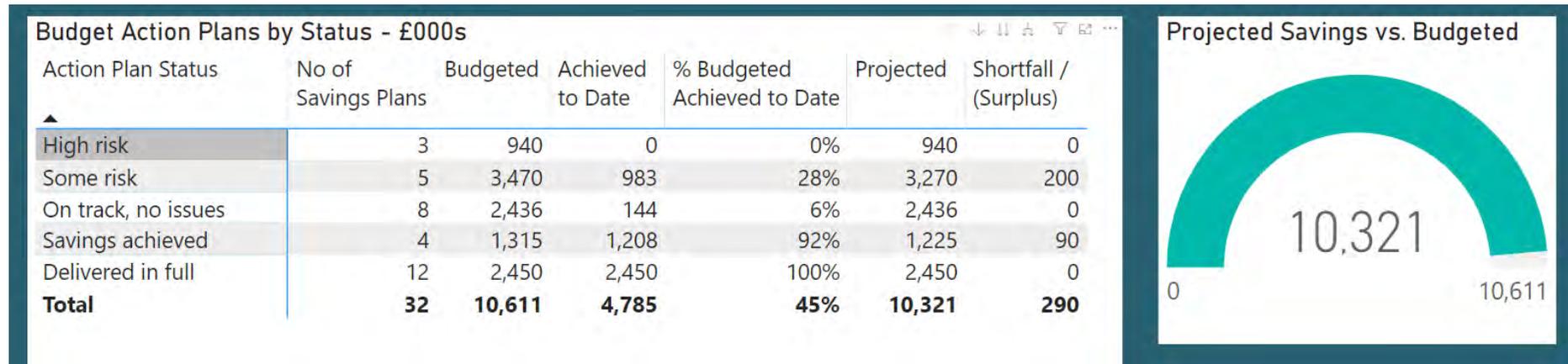
Budget Action Plan 2021/22 Financial Year

Red and Amber Risk Areas

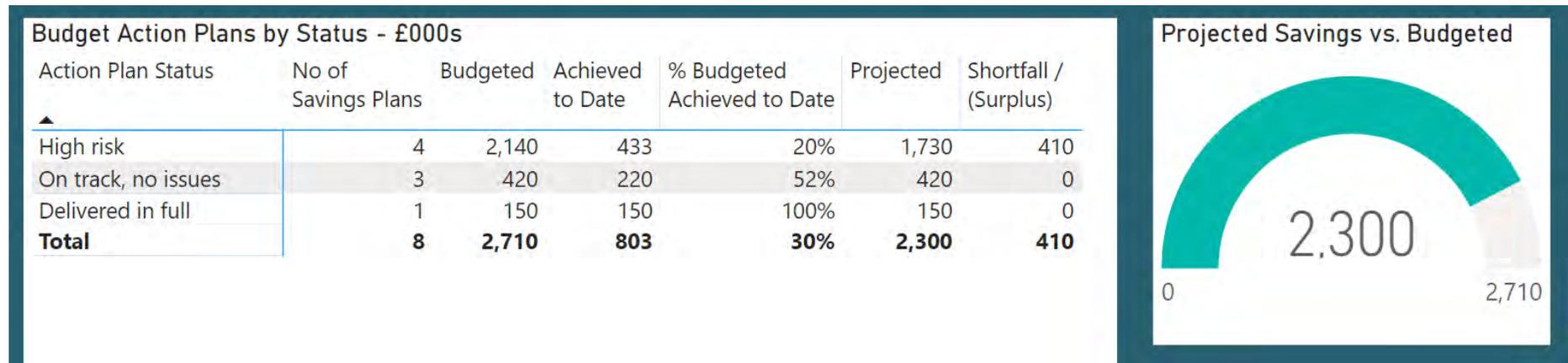
| Budgeted savings / Other savings measures | Service Review / Business as Usual | Savings title | Accountable Chief Officer | Latest | Budgeted £'000s | Achieved to date / £'000s | Budgeted achieved to date % | Projected £'000s | Projected Shortfall / (Surplus) £'000s | Including mitigating actions for Reds & Ambers |
|---|------------------------------------|--|-----------------------------------|---------------------------------------|-----------------|---------------------------|-----------------------------|------------------|--|---|
| Budgeted savings | SR | Increase in client contributions | Shona McFarlane John Crowther | At significant risk of not delivering | 1,076 | 0 | 0% | 500 | 576 | MAC review is out for consultation and then financial assessment would be needed so Feb impact at earliest, Charges for two carers similarly out for consultation and then needing financial assessments for Feb impact, |
| Budgeted savings | BAU | Assistive Technology | Shona McFarlane | High risk | 300 | 0 | 0% | 0 | 300 | Meant to be achieved through increasing the number of people receiving a referral for reablement and assistive technology and therefore reducing the cost of on going long term care. This has not happened in 2021/22 |
| Budgeted savings | BAU | Recovery of Payments for Care not Delivered | Shona McFarlane | At significant risk of not delivering | 489 | 0 | 0% | 49 | 440 | Two extra staff needed to fulfil this role. Recruited in August so savings expected in second half of the year. Shortfall funded from demand savings |
| Budgeted savings | SR | Commissioned services for working age adults proposals: reduction in grant funding | Shona McFarlane Caroline Baria | High risk | 33 | 3 | 9% | 17 | 16 | Savings were to be achieved from a 10% reduction in commissioned services. Due to the need for a 6 month notification period only 50% expected to be achieved in 21/22. Full saving expected in 22/23. Reserves cover 21/22 shortfall |
| Budgeted savings | SR | Strategic Commissioning (Older Adults) proposals: 10% reduction in grant funding | Shona McFarlane Caroline Baria | High risk | 24 | 2 | 8% | 12 | 12 | Savings were to be achieved from a 10% reduction in commissioned services. Due to the need for a 6 month notification period only 50% expected to be achieved in 21/22. Full saving expected in 22/23. Reserves cover 21/22 shortfall |
| Budgeted savings | SR | Commissioned services for working age adults proposals: reduction in grant funding | Shona McFarlane Caroline Baria | High risk | 348 | 29 | 8% | 174 | 174 | Savings were to be achieved from a 10% reduction in commissioned services. Due to the need for a 6 month notification period only 50% expected to be achieved in 21/22. Full saving expected in 22/23. Reserves cover 21/22 shortfall |
| Budgeted savings | SR | Strategic Commissioning (Older Adults) proposals: 10% reduction in grant funding | Shona McFarlane Caroline Baria | High risk | 478 | 40 | 8% | 239 | 239 | Savings were to be achieved from a 10% reduction in commissioned services. Due to the need for a 6 month notification period only 50% expected to be achieved in 21/22. Full saving expected in 22/23. Reserves cover 21/22 shortfall |
| Budgeted savings | SR | Increase in client contributions | John Crowther | At significant risk of not delivering | 160 | 0 | 0% | 0 | 160 | Appointeeship Charges deferred until 22/23. Impact to be addressed via other savings |

| | | | | | |
|---------------------|---------------|--------------|------------|---------------|--------------|
| Savings achieved | 4,638 | 3,500 | 75% | 4,638 | 0 |
| Cancelled | 0 | 0 | 0% | 0 | 0 |
| High risk | 2,908 | 74 | 3% | 991 | 1,917 |
| Some risk | 0 | 0 | 0% | 0 | 0 |
| On track, no issues | 7,749 | 4,109 | 53% | 7,649 | 100 |
| Total | 15,295 | 7,683 | 50% | 13,278 | 2,017 |

Budget Action Plan 2021/22 Financial Year



Other Savings Measures



Budget Action Plan 2021/22 Financial Year

Red and Amber Risk Areas

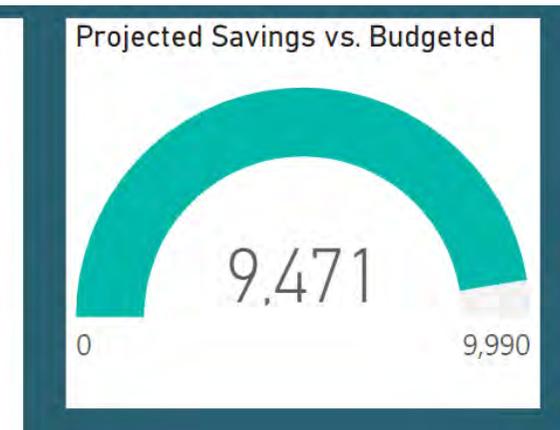
| Budgeted savings / Other savings measures | Service Review / Business as Usual | Savings title | Accountable Chief Officer | Latest | Budgeted £'000s | Achieved to date / £'000s | Budgeted achieved to date % | Projected £'000s | Projected Shortfall / (Surplus) £'000s | Including mitigating actions for Reds & Ambers |
|---|------------------------------------|--|---------------------------|-----------|-----------------|---------------------------|-----------------------------|------------------|--|--|
| Budgeted savings | BAU | Increase in income from Adel Beck Placement charges | Ruth Terry | Some risk | 250 | 0 | 0% | 250 | 0 | Whilst additional income is expected this needs to be considered in the context of overall budget position of Adel Beck |
| Budgeted savings | BAU | Additional income through increase in Unaccompanied Asylum Seeking Children | Ruth Terry | Some risk | 1,000 | 683 | 68% | 1,000 | 0 | £683k achieved to date is subject to the latest Home Office claim and based on current UASC numbers, any subsequent placements will result in further income generation. |
| Budgeted savings | BAU | CCG Income | Julie Longworth | Some risk | 1,700 | 0 | 0% | 1,700 | 0 | Negotiations ongoing with the CCG |
| Budgeted savings | SR | CLA Review/ Review of Early Help and Prevention | Julie Longworth | High risk | 750 | 0 | 0% | 750 | 0 | Early Help review ongoing, savings achieved to date have been due to in year savings due to delayed recruitment and vacancies within the Early Help Review scope. |
| Budgeted savings | BAU | Safeguarding partnership – management costs | Sal Tariq | High risk | 40 | 0 | 0% | 40 | 0 | Revised plan to deliver these savings subject to governance, so may be a delay in implementation |
| Other savings measures | BAU | Review of CLA pressure previously assumed | Ruth Terry | High risk | 410 | 0 | 0% | 0 | 410 | Significant pressures reported on the CLA budget and unable to deliver. No mitigating savings identified. |
| Budgeted savings | BAU | Contract savings | Tim Pouncey | Some risk | 500 | 300 | 60% | 300 | 200 | £200k shortfall against this target, no mitigating savings yet identified |
| Budgeted savings | BAU | Running costs | Tim Pouncey | High risk | 150 | 0 | 0% | 150 | 0 | 0 |
| Budgeted savings | 0 | Taxi Contract | Tim Pouncey | Some risk | 20 | 0 | 0% | 20 | 0 | 0 |
| Other savings measures | 0 | Additional income - moved in MTFS to Grants, so is not part of the Savings Review total figure | Sal Tariq | High risk | 1,250 | 433 | 35% | 1,250 | 0 | Further income expected to be identified |
| Other savings measures | BAU | Running costs | Tim Pouncey | High risk | 150 | 0 | 0% | 150 | 0 | 0 |
| Other savings measures | x | Additional income | Sal Tariq | High risk | 330 | 0 | 0% | 330 | 0 | Further income expected to be identified |

| | | | | | |
|---------------------|---------------|--------------|------------|---------------|------------|
| Savings achieved | 3,915 | 3,808 | 97% | 3,825 | 90 |
| Cancelled | 0 | 0 | 0% | 0 | 0 |
| High risk | 3,080 | 433 | 14% | 2,670 | 410 |
| Some risk | 3,470 | 983 | 28% | 3,270 | 200 |
| On track, no issues | 2,856 | 364 | 13% | 2,856 | 0 |
| Total | 13,321 | 5,588 | 42% | 12,621 | 700 |

Budget Action Plan 2021/22 Financial Year

Budget Action Plans by Status - £000s

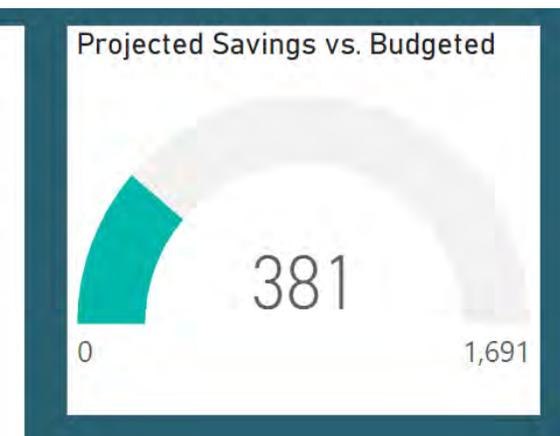
| Action Plan Status | No of Savings Plans | Budgeted | Achieved to Date | % Budgeted Achieved to Date | Projected | Shortfall / (Surplus) |
|---------------------------------------|---------------------|--------------|------------------|-----------------------------|--------------|-----------------------|
| ▲ | | | | | | |
| At significant risk of not delivering | 3 | 237 | 0 | 0% | 0 | 237 |
| High risk | 2 | 350 | 52 | 15% | 191 | 159 |
| Some risk | 7 | 1,986 | 940 | 47% | 1,862 | 124 |
| On track, no issues | 6 | 3,182 | 2,773 | 87% | 3,182 | 0 |
| Savings achieved | 18 | 4,235 | 4,235 | 100% | 4,236 | 0 |
| Total | 36 | 9,990 | 8,000 | 80% | 9,471 | 520 |



Other Savings Measures

Budget Action Plans by Status - £000s

| Action Plan Status | No of Savings Plans | Budgeted | Achieved to Date | % Budgeted Achieved to Date | Projected | Shortfall / (Surplus) |
|--------------------|---------------------|--------------|------------------|-----------------------------|------------|-----------------------|
| ▲ | | | | | | |
| High risk | 2 | 1,691 | 381 | 23% | 381 | 1,310 |
| Total | 2 | 1,691 | 381 | 23% | 381 | 1,310 |



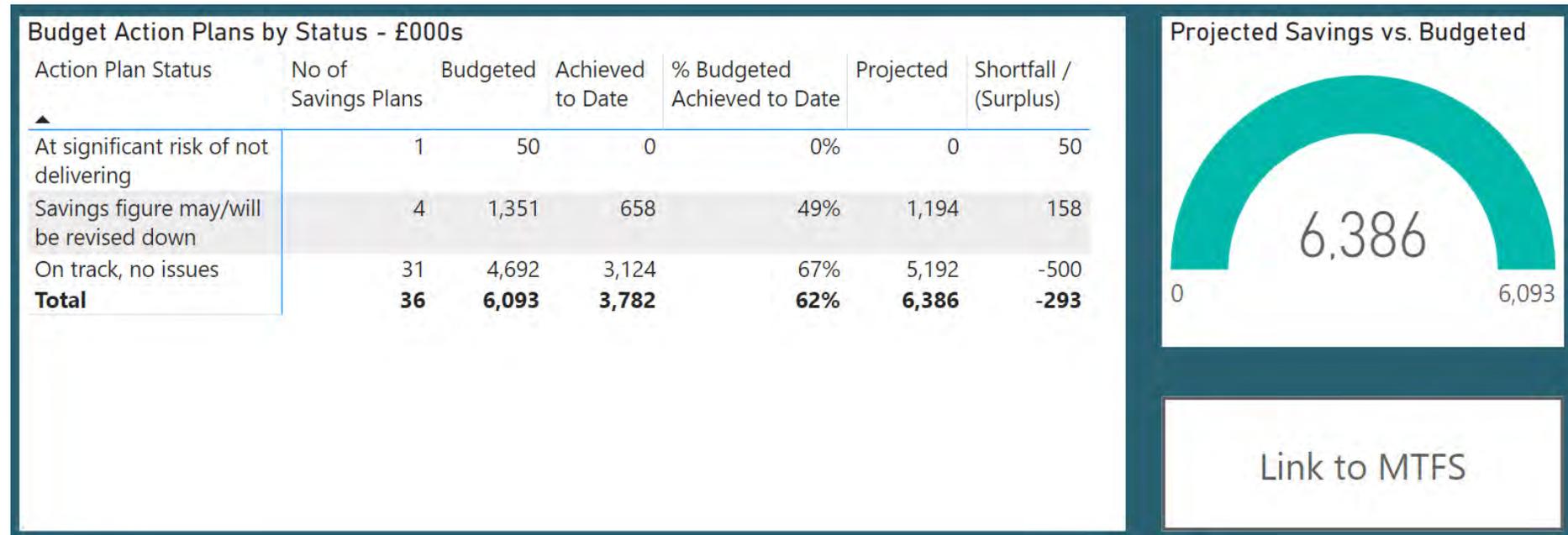
Budget Action Plan 2021/22 Financial Year

Red and Amber Risk Areas

| Budgeted savings / Other savings measures | Service Review / Business as Usual | Savings title | Accountable Chief Officer | Latest | Budgeted £'000s | Achieved to date / £'000s | Budgeted achieved to date % | Projected £'000s | Projected Shortfall / (Surplus) £'000s | Including mitigating actions for Reds & Ambers |
|---|------------------------------------|--|---------------------------|---------------------------------------|-----------------|---------------------------|-----------------------------|------------------|--|---|
| Budgeted savings | BAU | Estate Rationalisation and Remodel | Angela Barnicle | Some risk | 236 | 0 | 0% | 192 | 44 | Projection reflects savings from St Georges House. |
| Budgeted savings | BAU | Markets and City Centre Service | Phil Evans | High risk | 200 | 50 | 25% | 116 | 84 | High risk of all savings within markets not being achieved by year end. Latest forecasts assume 58% will be achieved this year leading to a 84K pressure. |
| Budgeted savings | BAU | Highways & Transportation | Gary Bartlett | Some risk | 900 | 370 | 41% | 820 | 80 | Additional DLO income target may not be achievable in 21/22 due to delays in recruitment but shortfall managed within the service |
| Budgeted savings | BAU | Arts, Events & Venues | Eve Roodhouse | Some risk | 254 | 224 | 88% | 254 | 0 | Some risk re Carriageworks Income as a result of covid |
| Budgeted savings | SR | Strategic Planning | David Feeney | Some risk | 100 | 0 | 0% | 100 | 0 | Staffing savings identified |
| Budgeted savings | SR | Planning application decision-making process | David Feeney | At significant risk of not delivering | 100 | 0 | 0% | 0 | 100 | Unlikely to achieve saving proposal due to workload pressures within the service as a result of Covid. |
| Budgeted savings | SR | Lotherton Hall | Eve Roodhouse | At significant risk of not delivering | 67 | 0 | 0% | 0 | 67 | Savings delivered via Service wide review of expenditure (achieved) and through additional Income via One Estate (being monitored) |
| Budgeted savings | SR | Thwaite Mills | Eve Roodhouse | At significant risk of not delivering | 70 | 0 | 0% | 0 | 70 | Savings delivered via Service wide review of expenditure |
| Budgeted savings | SR | Breezecard charge | Eve Roodhouse | High risk | 150 | 2 | 1% | 75 | 75 | Breezecard offer launched August. Requires 36,000 sales to achieve target. To be monitored closely as considerable risk |
| Budgeted savings | SR | Leeds Lights | Eve Roodhouse | Some risk | 208 | 158 | 76% | 208 | 0 | Mostly delivered (savings against Staffing and Transport) along with increased Income being monitored |
| Budgeted savings | SR | Yeadon Tarn Sailing Centre | Phil Evans | Some risk | 88 | 88 | 100% | 88 | 0 | Proposal to lease ongoing, currently awaiting Business Case review of interested parties. Staffing savings identified in current year |
| Budgeted savings | SR | John Charles Centre | Phil Evans | Some risk | 200 | 100 | 50% | 200 | 0 | this proposal was in 4 parts, Staffing - achieved, Tennis Centre - on course, Club Bookings and Elite Programme both carry some risk due to delayed offer as a result of covid and capacity issues - under close review |
| Other savings measures | 0 | Estate Rationalisation | Angela Barnicle | High risk | 376 | 0 | 0% | 0 | 376 | Fee income from sale of Logic Leeds (c£1.15m) and access rights income will offset |
| Other savings measures | 0 | Strategic Investment Fund | Angela Barnicle | High risk | 1,315 | 381 | 29% | 381 | 934 | Projection assumes St Georges House income. Remainder to be offset by fee income from sale of Logic Leeds (c£1.15m) |

| | | | | | |
|---------------------|---------------|--------------|------------|--------------|--------------|
| Savings achieved | 4,235 | 4,235 | 100% | 4,236 | 0 |
| Cancelled | 0 | 0 | 0% | 0 | 0 |
| High risk | 2,278 | 433 | 19% | 572 | 1,706 |
| Some risk | 1,986 | 940 | 47% | 1,862 | 124 |
| On track, no issues | 3,182 | 2,773 | 87% | 3,182 | 0 |
| Total | 11,681 | 8,381 | 72% | 9,852 | 1,830 |

Budget Action Plan 2021/22 Financial Year



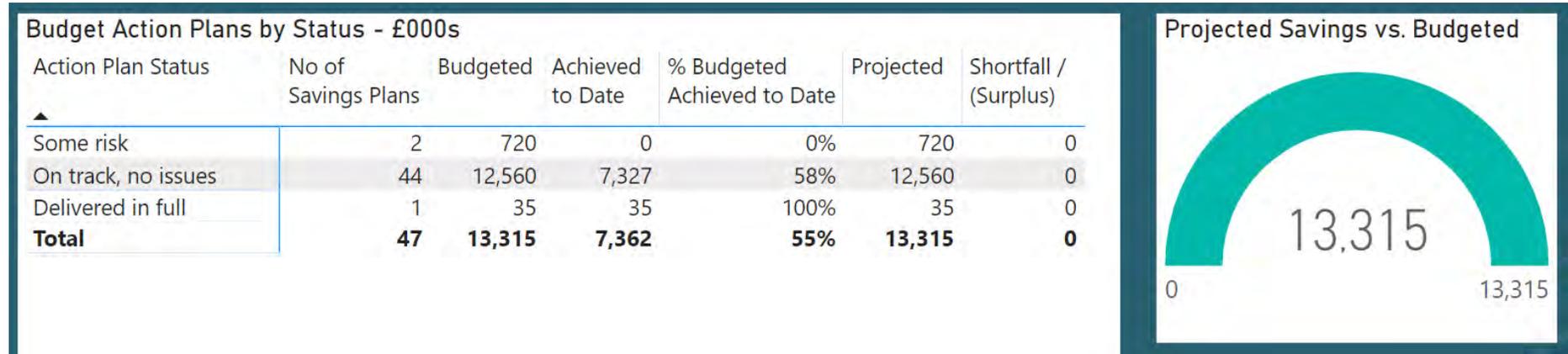
Budget Action Plan 2021/22 Financial Year

Red and Amber Risk Areas

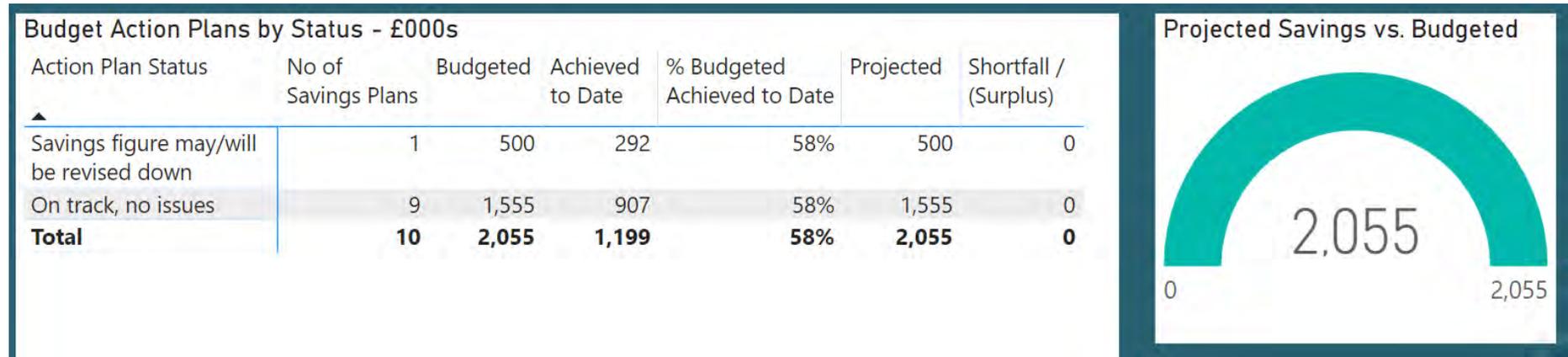
| Budgeted savings / Other savings measures | Service Review / Business as Usual | Savings title | Accountable Chief Officer | Latest | Budgeted £'000s | Achieved to date / £'000s | Budgeted achieved to date % | Projected £'000s | Projected Shortfall / (Surplus) £'000s | Including mitigating actions for Reds & Ambers |
|---|------------------------------------|---------------------------------|---------------------------|---|-----------------|---------------------------|-----------------------------|------------------|--|---|
| Budgeted savings | BAU | Bus Lane Enforcement | John Mulcahy | At significant risk of not delivering | 50 | 0 | 0% | 0 | 50 | Total parking income including BLE is significantly affected by COVID. Assuming this £50k is part of £3m parking income pressures |
| Budgeted savings | BAU | Environmental Services Staffing | John Woolmer | Savings figure may/will be revised down | 683 | 398 | 58% | 683 | 0 | Approx £40k projected variance 1 x team manager from original proposals - however expected to be offset with other natural vacancies during the year |
| Budgeted savings | BAU | Ellar Ghyll HWRC | John Woolmer | Savings figure may/will be revised down | 75 | 0 | 0% | 31 | 44 | Not implemented yet but other savings have been identified at household waste sites to offset this specific BAP pressure |
| Budgeted savings | BAU | Benefits Staffing | Lee Hemsworth | Savings figure may/will be revised down | 520 | 260 | 50% | 461 | 59 | Approx 50% delivered through ELIs at the end of 2020/21. balance from vacant posts pending completion of service review and a restructure. Not materially different |
| Budgeted savings | 0 | Parks - Intruder Monitoring | Sean Flesher | Savings figure may/will be revised down | 73 | 0 | 0% | 18 | 55 | Delay in implementation with a minor shortfall expected, pressure expected to be offset by other unrelated staffing underspends |

| | | | | | |
|---------------------|--------------|--------------|------------|--------------|-------------|
| Savings achieved | 0 | 0 | 0% | 0 | 0 |
| Cancelled | 0 | 0 | 0% | 0 | 0 |
| High risk | 50 | 0 | 0% | 0 | 50 |
| Some risk | 1,351 | 658 | 49% | 1,194 | 158 |
| On track, no issues | 4,692 | 3,124 | 67% | 5,192 | -500 |
| Total | 6,093 | 3,782 | 62% | 6,386 | -293 |

Budget Action Plan 2021/22 Financial Year



Other Savings Measures



Budget Action Plan 2021/22 Financial Year

Red and Amber Risk Areas

| Budgeted savings / Other savings measures | Service Review / Business as Usual | Savings title | Accountable Chief Officer | Latest | Budgeted £'000s | Achieved to date / £'000s | Budgeted achieved to date % | Projected £'000s | Projected Shortfall / (Surplus) £'000s | Including mitigating actions for Reds & Ambers |
|---|------------------------------------|-----------------------|---------------------------|---|-----------------|---------------------------|-----------------------------|------------------|--|---|
| Budgeted savings | 0 | CONTACT CENTRE: CHE>R | Mariana Paxton | Some risk | 420 | 0 | 0% | 420 | 0 | Amber - A budget action plan of £420k requires channel shift to fully deliver. £260k of the action plan has been achieved to date through the Early Leavers initiative. The remainder has been achieved through mitigation in other areas. The action plan is rated as amber. |
| Budgeted savings | SR | CEL: Increase income | Sarah Martin | Some risk | 300 | 0 | 0% | 300 | 0 | Amber - Action plan to generate additional income has been impacted by Covid. This pressure is reflected in the above figures, with a mitigation of staff savings offsetting much of the pressure. This action plan is therefore rated as amber. |
| Other savings | 0 | Other | Various | Savings figure may/will be revised down | 500 | 292 | 58% | 500 | 0 | 0 |

| | | | | | |
|---------------------|---------------|--------------|------------|---------------|----------|
| Savings achieved | 35 | 35 | 100% | 35 | 0 |
| Cancelled | 0 | 0 | 0% | 0 | 0 |
| High risk | 0 | 0 | 0% | 0 | 0 |
| Some risk | 1,220 | 292 | 24% | 1,220 | 0 |
| On track, no issues | 14,115 | 8,234 | 58% | 14,115 | 0 |
| Total | 15,370 | 8,560 | 56% | 15,370 | 0 |

Budget Action Plan 2021/22 Financial Year

| Budget Action Plans by Status - £000s | | | | | | | |
|---|---------------------|------------|------------------|-----------------------------|-----------|-----------------------|--|
| Action Plan Status | No of Savings Plans | Budgeted | Achieved to Date | % Budgeted Achieved to Date | Projected | Shortfall / (Surplus) | |
| Savings figure may/will be revised down | 2 | 1,350 | 0 | 0% | 600 | 750 | |
| On track, no issues | 1 | 750 | 0 | 0% | 750 | 0 | |
| Delivered in full | 2 | -1,268 | -1,268 | 100% | -1,268 | 0 | |
| Total | 5 | 832 | -1,268 | -152% | 82 | 750 | |

Projected Savings vs. Budgeted

0 82 832

[Link to MTFS](#)

Budget Action Plan 2021/22 Financial Year

Red and Amber Risk Areas

| Budgeted savings / Other savings measures | Service Review / Business as Usual | Savings title | Accountable Chief Officer | Latest | Budgeted £'000s | Achieved to date / £'000s | Budgeted achieved to date % | Projected £'000s | Projected Shortfall / (Surplus) £'000s | Including mitigating actions for Reds & Ambers |
|---|------------------------------------|-----------------------|---------------------------|---|-----------------|---------------------------|-----------------------------|------------------|--|---|
| Budgeted savings | 0 | Organisational Change | 0 | Savings figure may/will be revised down | 1,000 | 0 | 0% | 400 | 600 | Revenues/Customer contact savings revised down. |
| Budgeted savings | 0 | Organisational Change | 0 | Savings figure may/will be revised down | 350 | 0 | 0% | 200 | 150 | Revenues/Customer contact savings revised down. |

| | | | | | |
|---------------------|------------|---------------|--------------|-----------|------------|
| Savings achieved | -1,268 | -1,268 | 100% | -1,268 | 0 |
| Cancelled | 0 | 0 | 0% | 0 | 0 |
| High risk | 0 | 0 | 0% | 0 | 0 |
| Some risk | 1,350 | 0 | 0% | 600 | 750 |
| On track, no issues | 750 | 0 | 0% | 750 | 0 |
| Total | 832 | -1,268 | -152% | 82 | 750 |