

Report of the Strategic Director of Corporate Services to the meeting of the Corporate Overview and Scrutiny Committee to be held on 2nd February 2017.

AK

Subject:

Qtr 3 Financial Position Statement for 2016-17

Summary statement:

This report provides Members with an overview of the forecast financial position of the Council for 2016-17.

It examines the latest spend against revenue and capital budgets and forecasts the financial position at the year end. It states the Council's current balances and reserves and forecasts school balances for the year.

Stuart McKinnon-Evans
Strategic Director – Corporate
Services

Portfolio:

Leader of the Council and Corporate

Report Contact: Andrew Cross
Business Adviser Management
Accounting
(01274) 436823
andrew.cross@bradford.gov.uk

Overview & Scrutiny Area:
Corporate

QUARTER 3 FINANCIAL POSITION STATEMENT FOR 2016-17

1.0 INTRODUCTION

This report is the third monitoring report presented to Members on the Council's 2016-17 financial position. It provides an early indication of the revenue and capital financial position of the Council at the 31st March 2017.

The report covers

- The forecast outturn of the Council's revenue budget including management mitigations where issues have been identified.
- The delivery of 2016-17 approved budget savings plans.
- A statement on the Council's reserves including movements in the 3rd quarter.
- An update on the Capital Investment Plan.
- An update on Council Tax and Business Rates collection.

2.0 MAIN FINANCIAL MESSAGES

Based on December 31st 2016 projection, the Council is forecasting that spend will be £0.2m above the approved budget of £378.1m, a £5.8m improvement from the forecast position reported at Qtr 2 resulting from stringent actions taken to balance the books. The improved position is mainly due to;

- A £2m improvement on Central budgets to a forecast underspend of £3.2m resulting from lower capital financing costs due to lower than planned capital expenditure and lower interest rate loans.
- A £2.0m reduction in the Health and Wellbeing Services forecast overspend to £3.2m due to a £0.8m improvement in Purchased Care, £0.7m utilisation of non-recurrent funding and £0.5m of further underspends across the department.
- A £0.6m increase in the Department of Finance underspend to £1.2m, due mostly to further reductions in IT costs following the end of the IBM contract.
- £1.2m of smaller scale improvements shared across Human Resources, Children's Services, Regeneration, and Non Service.

Despite the significant improvement in the forecast position, there are however a number of material budget variances within services. These include.

- The Department of Health and Wellbeing (formerly Adult Services and Public Health) are forecast to overspend the £120.7m net expenditure budget (£203.5m Gross Budget) by £3.2m. This is caused mainly by a £3.9m forecast overspend on Purchased Care; a £0.8m underachievement of service user income, a £0.4m recurrent overspend on the BACES equipment service, £0.2m overspend on No Recourse to Public Funds, £0.3m on Deprivation of Liberty Safeguards (DOLS), offset by underspends of £2.2m across the department. Public Health is also forecast to underspend by £0.2m and deliver savings as planned as outlined. Section 5.1 provides further detail.
- Children Services are forecast to overspend the £80.9m net expenditure budget (£545.5m Gross budget) by £2.9m (£3.1m at Qtr 2). The forecast overspend is mainly within Looked After Children Purchased Placements, and Fees and Allowances paid for other Children requiring support. The overspend in

Children's Social Care services is underpinned by a 9% increase in children coming into care. This rise is 23% nationally. Section 5.2 provides further detail.

- The forecast overspends in Adults and Children's Social Care services linked to high demand outlined above, are partly mitigated by forecast underspends in other departments.
- Regarding the £45.6m budgeted savings that are included in the budgets outlined above, there are risks associated with the underachievement of a number of plans and it is forecast that £8.7m of savings will not be delivered as intended. The main underachieved savings are linked to Health and Wellbeing - Adult Services (£3.3m), Transport Assistance (£3.0m), Looked After Children (£1.8m), a number of smaller underachievement's that are outlined in section 4.2 – Delivery of budget savings proposals. One of the aims of this report is to flag these so that necessary action can be taken.
- A fuller analysis of the main departmental variances to budget are outlined in section 5 - Service commentaries. Actions taken between now and the end of the financial year, together with additional issues that might arise, such as the need to provide for future redundancy and pension costs will affect the ultimate outturn position. Any overspend at the year end would have to be funded from Council Reserves.
- At 31st December allocated and unallocated reserves stand at £150.4m of which £116.6m relate to the Council and £33.8m relate to Schools.
- During 2016-17 there has been a net reduction in total reserves of £17.3m including £11.4m of reserves to support the 2016/17 budget.
- Unallocated reserves currently stand at £13.8m as a contingency reserve which is equivalent to 3.6% of the Council's net budget (or just 1.6% of the Council's gross budget excluding schools).
- The budget consultation document published in December 2016 indicated that there would be a further call on reserves over the next four years of £19.4m. Given that the Council is operating in a challenging climate, with reduced resources and increased demand, the budget proposals are looking to re-designate existing earmarked reserves to provide for redundancy costs, transformation funding and to close the budgetary gap due to timing differences.
- It is worth noting:
 - This class of reserves can cushion less and less the impact of the revenue budget deficit
 - There are significant residual risks to the delivery of the proposed savings
 - Having very constrained reserves provides limited resource to finance non-recurrent invest-to-save, transformational activity or respond to unforeseen events.
- The table below shows the reduction in Council reserves over the last few years together with the projected use of reserves as outlined in the budget proposals. The table illustrates how Council reserves are planned to reduce by 33% as we move towards 2021. A reduction that is inclusive of a 59% reduction in unallocated reserves which has already been made by the end of 2016-17.

Recent use of Council reserves and forecast use to 2021

Date	Unallocated £m	Earmarked £m	Total Council £m
31/03/2015	33.7	112.1	145.8
31/03/2016	19.9	114.1	134.0
Forecast use to 2021	13.8	83.6	97.4
% Reduction 31/03/2015 to 2021	59%	25%	33%

Source - Proposed Financial Plan 2017/18 – 2020/21 Executive Report 6 December 2016

- Regarding Capital Expenditure, the profiled resource position for 2016-17 for the Capital Investment Plan (CIP) stands at £80.2m with £39.9m incurred at 31st December. Section 7.0 provides further detail.
- Since the Qtr 2 report, £17m has been added to the Capital Investment Plan in future years to fund the Bereavement Strategy that will provide long term and sustainable Bereavement Service infrastructure. A report outlining the Strategy was presented to Executive Board on the 8th November 2016.
- Regarding Council Tax, by statute the Council will receive its £159.9m budgeted share of Council Tax in 2016-17, with any difference in the actual amount collected carried forward into 2017-18. A surplus of £2m is projected in 2016-17, helping the 2017-18 budget by the same amount.
- By the end of the Qtr 3 the Council had collected over 3 Qtrs (75.25%) of the £146.24m of the value of Council Tax bills. This is both above target (74.9%) and a marginal improvement on the same stage last year.
- Also by statute the Council in 2016-17 will receive its £74.1m budgeted share of Business Rates from the Collection Fund with any difference in the actual amount collected carried forward into 2017-18. A deficit of £5.8m is projected in 2016-17 causing an equivalent pressure to the 2017-18 budget.
- The shortfall is caused by the impact of successful appeals, which require the Council to pay out refunds and reduce on-going Business Rate income. For example, appeals caused higher than expected refunds and reductions in rateable values in some city centre areas. A report detailing the calculation of the Business Rates base including an explanation of the lower than forecast Business Rates was presented to Executive on 10/01/2017.
- At 31 December 2016, the Council had collected £118.3m (78.35%) of the value of Business Rates bills for the year compared with £115.2m (79.21%) at the same point last year. The reduction in the % of total bills collected is in part due to changes in rateable value for several large value properties resulting in payments not being collected in the month and the payment plan being recalculated over the remainder of the year. Whilst this has improved since September's report the knock on effects will continue to the end of the year.

3.0 COUNCIL REVENUE FORECAST

2016-17 Revenue Budget

The Council's approved net revenue budget of £378.1m is forecast to overspend by £0.2m. The budget is after £45.6m of service and non service budget savings.

3.1 2016-17 Revenue Forecast as at 31st December 2016

	Gross expenditure			Income			Net expenditure		
	Budget £m	Forecast £m	Variance £m	Budget £m	Forecast £m	Variance £m	Budget £m	Forecast £m	Variance £m
Services to the public & businesses									
Health and Wellbeing	203.5	206.2	2.7	82.7	82.3	0.5	120.7	124.0	3.2
Children's Services	545.5	549.0	3.5	464.6	465.2	-0.6	80.9	83.8	2.9
Environment & Sport	91.2	92.4	1.2	45.1	46.5	-1.3	46.0	46.0	-0.1
Regeneration	85.2	83.2	-2.1	46.2	44.4	1.7	39.1	38.7	-0.3
Revenues & Benefits	178.3	189.9	11.6	175.0	186.8	-11.8	3.3	3.1	-0.2
Total services to the public & businesses	1,103.7	1,120.7	17.1	813.6	825.2	-11.6	290.1	295.5	5.5
Support services and non service									
Chief Executive	4.5	4.3	-0.2	0.1	0.1	0.0	4.4	4.1	-0.2
City Solicitor	8.4	7.9	-0.4	2.2	2.1	0.1	6.2	5.9	-0.3
Human Resources	7.9	7.7	-0.2	1.9	2.1	-0.2	6.0	5.6	-0.4
Finance (Excluding Revenues & Benefits)	20.1	18.9	-1.1	1.9	1.7	0.2	18.2	17.3	-0.9
Non Service Budgets	7.2	7.1	-0.2	1.3	1.4	-0.1	5.9	5.7	-0.3
Total support services and non service	48.0	45.9	-2.1	7.3	7.3	0.0	40.7	38.6	-2.1
Central Budgets & Net Transfers To Reserves	71.4	63.2	-8.3	24.1	19.0	5.1	47.3	44.1	-3.2
Total Council Spend	1,223.1	1,229.8	6.7	845.0	851.5	-6.5	378.1	378.3	0.2

4.2 Delivery of Budgeted Savings proposals

The combined budget savings of £45.6m in 2016-17 (£44.6m approved by Council in February 2016¹, and a further £1.0m Government cut to the Public Health Grant) brings the total savings the Council has had to find in the six years following the 2010 Comprehensive Spending Review (CSR) to £218.3m.

Table 2- Year on Year savings since 2010 CSR

	£m
2011-12	48.7
2012-13	28.5
2013-14	26.1
2014-15	31.8
2015-16	37.7
2016-17	45.6
Total savings	218.3

In tracking progress made against each individual saving proposal, £36.9m (81%) of the £45.6m is forecast to be delivered, leaving £8.7m that is forecast not to be delivered.

Saving Tracker

Service	Original Budgeted Savings	Revised Savings ²	Forecasted Variance at Qtr. 3
Health and Wellbeing (Formerly Adult Services and Public Health)	13.9	14.0	3.3
Children's Services	3.2	3.7	1.8
Regeneration	4.1	4.3	0.7
Environment & Sport	3.2	3.5	0.0
Director of Finance	7.1	7.2	0.0
City Solicitor	0.0	0.0	0.0
Chief Executives Office	0.2	0.2	0.0
Director of Human Resources	0.7	1.0	0.0
Non Service Budgets and cross cutting	10.2	8.8	0.0
Travel assistance	3.0	3.0	3.0
Total	45.6	45.6	8.7

The forecast underachieved savings is higher than it has been in prior years reflecting the increased difficulty of delivering savings.

	Budgeted Savings £ms	Underachieved Savings £ms
2013/14	26.1	4.4
2014/15	31.8	2.3
2015/16	37.7	4.9
2016/17 (Forecast)	45.6	8.7

The main planned savings that are at risk of not being delivered in full are:

¹ £27.4m of savings agreed in Feb 2015 that impact on 2016-17 budget, and £17.3m of additional savings agreed in Feb 2016.

² Revised savings include £1.5m of savings linked to Transactional support being allocated to departments from cross cutting, and £0.1m of savings linked to Connexions being implemented by Environment and Sport.

4.2.1 Travel Assistance

- Informed by extensive public consultation, the Executive in June 2015 approved a revised Travel Assistance Policy based on principles and guidance contained in a joint framework between Children's and Adults. The £3m savings reduction in 2015-16 transport assistance was underachieved by £1.8m and there is a further saving of £3.0m in 2016-17.
- A robust action plan for travel assistance has been developed to address the requirement to make savings from this budget. A proposal is currently under consultation for the establishment of a new Travel Assistance Service sited within Children's Services reporting to the Assistant Director for Performance, Partnership and Commissioning. Contact with parents and carers who have expressed interest in personal travel budgets is about to commence, undertaken by staff from Revenues and Benefits team who have expertise in this area. The plan will promote independence and realise savings.
- Additionally, the Council also agreed to allocate £0.6m of investment over 2 years from 2016-17 to support the provision of Travel Training.
- The forecast underachievement of savings is covered by Corporate contingencies in 2016-17.

4.2.2 Health and Wellbeing £14.0m saving, £3.3m forecast underachievement

- The combined saving of £2.0m planned to be delivered by reducing the number of external Older People Residential Care placements by promoting independent living and increasing the number of long stay service users in in-house homes is forecast to be underachieved by £1.4m. Numbers are reducing but not as quickly as planned.
- £0.4m of savings linked to the closure of an in-house residential home are forecast not to be delivered as the home remains open. To mitigate the underachievement £0.4m of reserves have been drawn down whilst the Great Places to Grow Old strategy is implemented.
- Of the £0.7m of savings linked to increased contributions from Adults Service users, £0.7m is forecast to be unachieved. £0.5m of the underachievement is due to an extended consultation period on the recently approved new charging policy, with the remaining £0.2m due to the time taken to review and financially assess Mental Health clients.
- £1m of savings planned to be delivered by renegotiating Adults high cost placements are forecast to be underachieved by £0.1m due to the time taken to review and negotiate costs with providers. The underachievement is not expected to recur in 2017-18.
- £1.5m savings planned to be delivered by Learning Disability commissioning savings are forecast to be underachieved by £0.6m. The savings shortfall in 2016-17 is due to both provider changes and contractual arrangements leading to a delay in implementation. The underachievement is not expected to recur in 2017-18.

- £0.1m saving from increased contributions from the Police and Clinical Commissioning Groups is unachieved as further funding is not available at this point.

4.2.3 Children's £3.7m, £1.8m forecast not to be achieved.

- £0.8m of savings planned to be delivered by reducing the number of Looked After Children by 75 to 800 are forecast not to be delivered as numbers are increasing (from 874 in 2015-16 to 926 at Qtr 3 2016-17).
- £0.6m of savings planned to be delivered by bringing Looked After Children cared for outside of Bradford back into the district are forecast not to be delivered as numbers are increasing.
- £0.4m of savings planned to be delivered by reducing payments to Foster Carers due to a reduction in the number of Looked After Children, and reducing retainer and allowance payments to Foster Carers is forecast to be underachieved by £0.2m due to a delay in the second phase of plans to review care packages.
- Children's services plan to mitigate the overspend on Purchased Placements and Allowances by reviewing the sufficiency and commissioning strategy; Re-commissioning block contracts for residential and fostering provision; reviewing the care plans of all young people in Purchased Placements who can return internally or to an Independent Foster Agency placement, and increasing the capacity of the In-House Fostering Service through training and recruitment.
- £0.6m of savings linked to streamlining the service and staffing efficiencies is forecast to be underachieved by £0.2m. A restructure of Admin services is underway which will generate the saving for 2017-18.

4.2.4 Regeneration £4.3m, £0.7m forecast underachievement

- As at this stage in the reporting calendar there has been no reported change in forecasts since the mid year point. £0.4m of savings planned to be delivered by reducing the number of posts in Development Management and increasing income are forecast to be underachieved by £0.3m. The full year effect of the saving will be achieved in 2017-18 however timing in the restructuring process means fewer posts will have been deleted by the end of 2016-17 than had been initially planned. Consultation has proceeded as planned with staff and trade unions this will allow further progress in delivery of the saving .
- £0.2m of savings planned to be delivered by transferring some functions to the West Yorkshire Combined Authority are not being achieved and progress is dependent on the WYCA 'One Organisation' strategy. Offsetting underspends in planned maintenance and overall cost control help instead to balance the account.
- Of the £0.7m of Highways Asset Management savings, £0.2m is forecast to be underachieved. Originally, the service had expected to be able to reduce the corporate Insurance Premium through expected favourable changes in capping associated legal costs. It also planned to invest to save in Street Lighting. However, the Insurance Premium hasn't reduced as planned, and the invest to save projects will likely result in a phased achievement in the savings overall. Instead, Highways applied a range of mitigating savings in highway maintenance, footway maintenance, traffic signals, depots, vehicles. Most of the savings are on track for a full year saving but the timing means £0.2m will cross over into early 2017-18.

5.0 SERVICE COMMENTARIES

5.1 Department of Health and Wellbeing

- The department of Health and Wellbeing (formerly Adult Services and Public Health) is forecast to overspend the £120.7m net expenditure budget by £3.2m (£5.2m at Qtr 2).
- The forecast overspend is caused mainly by a £3.4m overspend within Adult Services comprising £3.9m on Purchased Care; a £0.8m underachievement of service user income, a £0.4m recurrent overspend on the BACES equipment service, £0.2m overspend on No Recourse to Public Funds, £0.3m on Deprivation of Liberty Safeguards (DOLS), offset by underspends of £2.2m across the department as outlined below.
- The forecast overspend on Adult Services is partly offset by a £0.2m forecast in Public Health.
- The £120.7m Health and Wellbeing net budget above includes £14.0m of 2016-17 budget savings; the forecast is currently showing a 76% achievement of the target, giving a shortfall of £3.3m.

5.1.1 Health and Wellbeing – Adult Services

	Gross Expenditure			Income			Net Expenditure		
	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Adult Services									
Purchased Care	98.2	102.1	3.9	16.8	16.8	0.0	81.4	85.3	3.9
Community Care Services	10.1	10.0	-0.1	8.3	8.4	-0.1	1.8	1.6	-0.2
In-house Residential & Day Care	12.3	12.5	0.2	4.0	4.4	-0.4	8.3	8.1	-0.2
Access, Assessment & Support	13.5	12.9	-0.6	2.7	2.8	-0.1	10.8	10.1	-0.7
No Recourse to Public Funds	0.8	1.0	0.2	0.0	0.0	0.0	0.8	1.0	0.2
Other Operational Services	0.4	0.4	0.0	0.0	0.0	0.0	0.4	0.4	0.0
Non-Residential Charges	0.0	0.0	0.0	3.4	2.6	0.8	-3.4	-2.6	0.8
Commissioned Services	5.9	5.7	-0.2	0.0	0.0	0.0	5.9	5.7	-0.2
Integration & Transition	15.2	15.0	-0.2	2.3	2.1	0.2	12.9	12.9	0.0
Strategic Director	0.9	0.7	-0.2	0.2	0.2	0.0	0.7	0.5	-0.2
Total	157.3	160.3	3.0	37.7	37.3	0.4	119.6	123.0	3.4

5.1.1.1 Purchased Care

- Purchased Care is forecast to overspend the £81.4m by £3.9m; included in this overspend is £2.1m of unachieved savings from an overall Purchased Care savings target of £5.5m.
- In August 2016 a new payment system, Controc, was introduced to process payments to care providers. As with many new systems there have been a number of early implementation issues, particularly with regards to the coding of expenditure and the reports produced to forecast activity and expenditure. Therefore, the forecast at Qtr 3 comes with a degree of caution regarding the activity and its impact on the forecast. Work is on-going to develop the reporting features of the new system to aid the forecasting model and produce activity data.

5.1.1.2 Older People (OP) Purchased Care

- The table below shows that Older People services are providing higher levels of Community Care (Home Care, Direct Payments), and less Residential and Nursing Care in line with the departments strategy.

	2013-14	2014-15	2015-16	2016-17 Forecast
Average Older People Residential Population	1,000	980	943	905
Average Older People Nursing Population	403	488	346	351
Total Residential and Nursing	1,403	1,468	1,289	1,256
Average Older People in receipt of Homecare	1,378	1,425	1,426	1,472
Average Older People in receipt of Direct Payments	88	96	104	129
Total Community Care	1,466	1,521	1,530	1,601
Total	2,869	2,989	2,819	2,857

- Despite the positive direction of travel regarding the strategy, Older People Purchased Care is however forecast to overspend the £23.1m net expenditure budget by £1.8m. The breakdown of the expenditure is as follows:
- Older People Residential Fees** is forecast to overspend the £8.7m net expenditure budget (£14.9m gross expenditure budget) by £1.2m due to the delay in fully achieving the £2m 2016-17 budget savings from:
 - Promoting independent living (£1.2m)
 - Increasing the number of long stay service users in in-house homes (£0.8m).
- Activity data is indicating a 1,960 reduction in the number of bed weeks purchased to 47,086 compared to 2015-16. This is as a result of increases in in-house long stay beds (+19 clients to 71), with the remainder due to promoting independent living.
- Consequently £0.3m of the £0.8m saving, and £0.3m of the £1.2m saving are forecast to be delivered, leaving a £1.4m aggregate underachievement.
- To reduce demand to achieve the saving target level the service is working closely with the NHS to ensure that at discharge from hospital all clients are accessing reablement services before any appropriate long term service is agreed. The service manager is also closely monitoring the number of placements being made.
- Older People Nursing Fees** is forecast to underspend the £5.6m net expenditure budget by £0.4m due to a forecast reduction of 1,374 weeks to 19,626 weeks in 2016-17. This underspend position is helping to offset the pressure on residential fees.
- Older People Home Support** is forecast to overspend the £9.4m gross expenditure budget by £0.5m. It is part of the department's strategy to decrease typically more costly older people residential placements and increase homecare provision in the community.
- Older People Direct Payments** is forecast to overspend the £0.9m net expenditure budget by £0.3m due to a forecast increase of 26 in the average population to 129 in 2016-17. Despite the overspend, this is a positive direction of travel in line with the

strategy of increasing the use of direct payments to give more choice to service users. To increase the numbers of direct payments the department is currently working on providing a specification for service users setting out the brokerage service options for those wishing to have a direct payment.

- **Older People Respite** is forecast to overspend the £0.3m net expenditure budget by £0.2m due to an increase in the number of respite nights purchased in the independent sector as a result of the service been unable to place clients in internal respite beds, as they are being utilised for long stay clients.

5.1.1.3 Physical Disabilities (PD) Purchased Care

- Physical Disabilities are forecast to underspend the £6.9m net expenditure budget by £0.6m. This is mainly as a result of a significant reduction in home care hours due to the work Occupational Therapists helping reduce the number of double-ups (home care sessions requiring two home care staff) provided by advising on equipment use to promote independence.

	2013-14	2014-15	2015-16	2016-17 Forecast
Average PD Residential Population	88	83	85	77
Average PD Nursing Population	59	56	55	53
Average PD Population in receipt of Homecare	242	237	203	223
Average PD Population in receipt of Direct Payments	133	133	132	137
Total	522	509	475	490

5.1.1.4 Learning Disabilities (LD) Purchased Care

- The table below demonstrates the large increase in the number of Learning Disability clients supported. The table also shows a positive direction of travel regarding the strategy of reducing residential and nursing placements and increasing community care services (i.e. Supported Living, homecare, day care and direct payments) that promote independence.

	2013-14	2014-15	2015-16	2016-17 Forecast
Average LD People Residential Population	134	136	133	131
Average LD Residential Population – block	56	56	56	56
Average LD People Nursing Population	53	53	50	32
Average LD Nursing Population – block contract	12	12	12	12
Total Residential and Nursing Care	255	257	251	231
Average LD People in receipt of Homecare	416	445	501	490
Average LD Day Care Contracts	265	292	352	433
Average LD Supported Living	220	220	217	224
Average LD people in receipt of Direct Payments	266	280	356	396
Total Community Care	1,167	1,237	1,426	1,543
Total	1,422	1,494	1,677	1,774

*Includes Individual Living Funds from 2015-16

- Despite the positive direction of travel the service is forecast to overspend the £44.7m net expenditure budget by £2.2m as detailed below.
- **Learning Disabilities Residential Fees** are forecast to overspend the £8.8m net expenditure budget by £1.3m; of which £1m is due to an overspend on purchased residential fees and £0.3m is due to an underachievement of savings on the residential block contract.
- The £1m LD Residential fees forecast overspend is mainly due to a recurrent overspend from 2015-16 of £0.6m and a further £0.3m due to rising unit costs (+£70 to £1,220 per week) caused by new high costs placements for service users with complex needs.
- To mitigate the overspend the department's dedicated LD reviewing team will continue to review client's packages of care and negotiate costs with providers. The department also works closely with the NHS to share the cost of high cost placements where a client has both health and social care needs.
- **Learning Disabilities Nursing Fees budget** is forecast to overspend the £4.6m net budget by £0.4m. This is due to an increase in costs associated with the transfer of a LD nursing block contract to a new provider. This is not a recurrent overspend; plans are being developed to transform the model of care which will reduce costs over a period of time.
- **Learning Disabilities Home Care** is forecast to balance the £7.7m net expenditure budget. The forecast assumes an increase in costs of £0.1m from 2015-16 outturn. The forecast has significantly improved since Qtr2 which reported £0.9m overspend. The reduction is mainly due to less hours per client per week forecast, however the third quarter forecast has a degree of caution attached due to the new payment system and the volatility of the expenditure.
- **Learning Disabilities Day Care** is forecast to overspend the £8.1m net expenditure budget by £0.2m. Unachieved savings on LD day care procurement amount to £0.3m; the underachievement is not expected to be recurrent and plans are being developed for achievement in 2017-18. This is offset by an underspend of £0.1m on the LD Day Care 'spot contract' forecast (£1.8m gross budget). This forecast has also significantly improved from Qtr 2; the forecast gross expenditure has reduced by £0.6m to £1.8m. As highlighted above there is an element of risk to this forecast due to the implementation of the new system.
- **Learning Disabilities Direct Payments** is forecast to overspend the £3m net expenditure budget by £0.5m due to an increase in the average population of 39 to 396 in 2016-17 in line with the strategy.
- The service is continuing to carry out audits of direct payments, resulting in the recovery of unused funds. The forecast assumes £0.4m will be recovered in 2016-17, which is £0.2m above the target.

- **Learning Disability Supported Living Services** are forecast to underspend the £10.4m net expenditure budget by £0.2m due to accelerated savings on reduced hours and TUPE reductions.

5.1.1.5 Mental Health (MH) Purchased Care

- The table below shows that the Mental Health Purchased Care is relatively static except for increases in homecare and direct payments in line with the strategy.

	2013-14	2014-15	2015-16	2016-17 Forecast
Average MH People Residential Population	131	135	143	139
Average MH People Nursing Population	63	58	50	51
Average MH People in receipt of Homecare	-	141	108	128
Average MH people in receipt of Direct Payments	25	22	21	43
Total	219	356	322	361

- The service is however forecast to overspend the £6.3m net expenditure budget by £0.6m.
- **Mental Health Residential Fees** is forecast to overspend the £2.9m net expenditure budget by £0.3m due to a recurrent pressure from 2015-16.
- The service has a budget reduction of £0.3m from the 2016-17 High Cost Placement savings target of £1m and it is forecast that this will be fully achieved by the year end mainly as a result of review carried out by the MH Reviewing team helping to move clients to independent living with less support required. Without the impact of the reviewing teams both the weeks of care and the unit cost figure would be higher.
- The MH Reviewing Team will continue to review all residential placements, to reduce the cost of care and to move clients onto independent living where appropriate.
- **Mental Health Home Support** is forecast to overspend the £1.1m net expenditure budget by £0.3m due in part to a recurrent pressure from 2015-16 and increases in the number of clients.
- **Drugs and Alcohol** are forecast to underspend the £0.4m net expenditure budget by £0.1m due to 5 fewer clients forecast than the 2016-17 budgeted amount of 13 clients.

5.1.1.6 BACES Equipment Service

- **The Bradford and Airedale Community Equipment Service (BACES)** are forecast to overspend the £0.3m net expenditure budget (£2.7m gross budget, pooled with health) by £0.4m.
- The forecast overspend is a combination of demographic growth; as more clients are supported at home the number of service users requiring support is increasing.

BACES Pooled budget	2015-16 Outturn	2016-17 Forecast
Total Number of Items Lent	36,267	35,887
Total Number of Clients Receiving Equipment	10,392	11,129

- Clients are also presenting with more complex needs which is reflected in the increase in 'special orders' requested for new equipment not previously funded.

Financial year	2012-13	2013-14	2014-15	2015-16	2016-17 Forecast
Expenditure on 'Special Orders' £m's	0.3	0.5	0.7	0.8	0.8

- The service is working closely with health through the BACES Board to put in place plans to reduce expenditure where possible. These include reviewing the equipment provided and a panel has been introduced from October 2016 to review both Council and NHS special order requests.
- The service is also looking into the possibility of appropriate items being funded from the Disabled Facilities Grant (DFG) capital budget to reduce pressure on the revenue budget.

5.1.1.7 Non-Residential Income

- The service is forecast to under-achieve the £6.4m net income budget by £0.8m, due to £0.7m of unachieved savings and a £0.1m recurrent pressure due to reductions in the numbers of clients charged.
- The new charging policy has been approved, however the £0.5m saving shortfall is due to the extended consultation period and time taken to implement the changes.
- There is a further £0.2m saving relating to reviewing charging arrangement for Mental Health clients which is forecast to be unachieved at Qtr 3. However it is anticipated that this position will improve as MH clients are continuing to be reviewed and will make a contribution following a financial assessment.

5.1.1.8 No Recourse to Public Funds

- The service is forecast to overspend the £0.8m net expenditure budget by £0.2m due to increased numbers of families seeking support.

5.1.1.9 Deprivation of Liberty Safeguards

- The service is forecast to overspend the £0.2m net expenditure budget by £0.3m. This overspend is due to the costs of the service carrying out increased assessments and also the costs associated with the medical assessments carried out by doctors. Activity data to 31st December 2016 shows an increase in Best Interest Assessments carried out compared to 2015-16 (+229 to 651 BIA Assessments) and increased Mental Health Assessments (+314 to 765).

5.1.1.10 Compensating Underspends

- There are compensating underspends of £2.2m across the department of which £0.6m relates to staffing as management control costs through vacancies, £0.6m saving from a number of commissioned contracts, £0.3m increased client income to in-house services as more long stay beds are utilised and £0.7m of non-recurrent funding has also been applied.
- All other Adult Services are materially forecast to balance.

5.1.1.11 Mitigating Actions

In order to mitigate the financial pressures the following actions are being taken:

- The Adult and Community Services Management Team when reviewing monthly expenditure will actively review the number of and outcome of individual care packages to ensure that people are getting the most appropriate care to which they are entitled to;
- The current way of working will be strengthened in line with good practice, including assessment, that will proactively build on individuals strengths and assets and transferring activity to local community groups where it makes sense to do so. The Management Team will also be working with front line staff to support further change in the culture in the community social work practices; this will include workforce development.
- Work will continue to be undertaken, in partnership with health colleagues, to integrate health and social care services in line with the Sustainability and Transformation plan so that the demand for social care and health services is controlled and resources are used to support people to go home first, promotes independence for people and support their carers.
- Individual contracts with providers are being renegotiated on the basis of this of this strategy to promote choice and independence in a bid to reduce the cost of the packages of care and the costs of contracts.

5.1.2 Health and Wellbeing - Public Health

The department is forecast to underspend the £1.1m net expenditure budget (£46.1m gross budget) by £0.2m and deliver the £1.4m savings as planned.

Service Name	Gross expenditure			Income			Net expenditure		
	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Public Health Leadership	0.9	1.6	0.7	0.0	0.0	0.0	0.9	1.6	0.7
Information & Intelligence	0.2	0.2	0.0	0.0	0.0	0.0	0.2	0.2	0.0
Nutrition, Obesity & Physical Activity	2.3	2.3	0.0	0.0	0.0	0.0	2.3	2.3	0.0
Drugs Misuse	12.2	12.0	-0.2	0.7	0.7	0.0	11.5	11.2	-0.2
Alcohol Misuse	0.6	0.6	0.0	0.0	0.0	0.0	0.6	0.6	0.0
Tobacco	1.1	1.1	0.0	0.0	0.0	0.0	1.1	1.1	0.0
Dental Public Health	0.7	0.7	0.0	0.0	0.0	0.0	0.7	0.7	0.0
Children 5-19	3.5	3.5	0.0	0.0	0.0	0.0	3.5	3.5	0.0
Health Checks	0.2	0.2	0.0	0.0	0.0	0.0	0.2	0.2	0.0
Sexual Health	4.7	4.6	-0.1	0.0	0.0	0.0	4.7	4.6	-0.1
Emergency Preparedness	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Premises becthe respons	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.0
Running Costs	1.3	1.1	-0.2	0.0	0.0	0.0	1.3	1.1	-0.2
Health Protection	1.7	1.7	0.0	0.0	0.0	0.0	1.7	1.7	0.0
Wider Determination	4.9	4.9	0.0	0.0	0.0	0.0	4.9	4.8	0.0
Children's Service (0-5 Year Olds)	10.7	10.7	0.0	0.0	0.0	0.0	10.7	10.7	0.0
Public Health Grant Funding	0.0	0.0	0.0	44.0	44.0	0.0	-44.0	-44.0	0.0
Environmental Health Management	0.5	0.4	-0.1	0.0	0.0	0.0	0.4	0.4	-0.1
Air Quality	0.0	0.1	0.1	0.0	0.1	-0.1	0.0	0.0	0.0
Environmental Health & Transport	0.4	0.2	-0.2	0.2	0.2	0.1	0.2	0.0	-0.1
Total	46.1	45.9	-0.2	45.0	45.0	0.0	1.1	0.9	-0.2

- The in year savings of £1.4m which have been achieved are split between a reduction in funding from the Department of Health (DoH) totalling £1m and Council approved savings of £0.4m.
- The forecasted saving of £0.2m is within the Environmental Health service and largely attributable to vacancy management and running costs.
- The Public Health grant conditions allow for underspends to be carried over into the next financial year as part of a ring fenced Public Health Reserve. As at the end of December 2016, it is forecast that a minimum of £0.4m would transfer to the Public Health Reserve to continue the Self Care project and Health Improvement work. The planned movement to reserves has been incorporated into the forecast.
- As reported in Quarter 2, the total annual funding from the Department of Health is expected to reduce from £44m to £40.7m in 2020-21 and Public Health continue to plan for the reductions.
- Notable Service Transformations that are currently in progress include a new recovery focused substance misuse service which is out to tender, and a review and redesign of HIV support services.

5.2 Children's Services

- Children Services are forecast to overspend the £80.9m net expenditure budget (£545.5m Gross budget) by £2.9m. The forecast overspend is mainly within Looked After Children Purchased Placement and Fees and Allowances paid for other Children requiring support as outlined below. The forecast overspend is inclusive of a £1.8m shortfall in the £3.7m of budgeted savings for 2016-17 as outlined in section 4.2 above.

Service Name	Gross expenditure			Income			Net expenditure		
	Budget £m	Forecast £m	Variance £m	Budget £m	Forecast £m	Variance £m	Budget £m	Forecast £m	Variance £m
Directors Office	0.3	0.3	0.0	0.0	0.0	0.0	0.3	0.3	0.0
Schools	371.5	371.6	0.0	380.5	380.5	0.0	-8.9	-8.9	0.0
Children's Specialist Services	58.7	62.6	3.9	3.9	4.3	-0.4	54.8	58.3	3.5
Performance, Commissioning	3.6	3.7	0.0	0.3	0.3	0.0	3.3	3.4	0.0
Education, Employment & Skills	111.3	110.9	-0.4	79.9	80.1	-0.3	31.4	30.8	-0.7
Total	545.5	549.0	3.5	464.6	465.2	-0.6	80.9	83.8	2.9

5.2.1 Children Social Care Service

- Children's Social Care is forecast to overspend the £54.8m net expenditure budget by £3.5m. The overspend is largely attributable to:
 - Increases in the overall numbers of Looked after Children impacting on the cost of Purchased Placements (£1.2m) and Fees and Allowances (£1.3m).
 - The consequent non achievement of a budget saving plan to reduce the number of Looked after Children (£0.8m).
 - The underachievement of a £0.6m budget savings plan to reduce the remaining Looked after Children in typically more expensive external purchased placements to in house care, as numbers are increasing.
- The table below shows the increases in the number of Children receiving support.

Type of Placement	2012-13	2013-14	2014-15	2015-16	2016-17 (Qtr3)
Placed with Parents	90	82	84	86	112
Placed for Adoption	39	53	63	38	26
Friends and Families	201	189	218	206	235
Foster Parents	386	383	349	365	373
Fostering Agencies (Ext)	39	37	32	32	38
Residential Care	60	70	68	63	55
Residential Care (Ext)	40	41	46	50	54
Other *	34	32	37	34	33
Total Looked After Children	889	886	897	874	926
Residence Orders	78	81	65	69	61
Adoption Orders	213	224	270	271	259
Special Guardianship Orders	122	157	240	277	296
Total Chd in Permanent Arrangement	413	462	575	617	616
Total Children Receiving Support	1,302	1,348	1,472	1,491	1,542

5.2.1.1 Looked After Children – Purchased Placements

- Purchased Placements are forecast to overspend the £6.8m net expenditure budget by £1.2m.
- A Purchased Placement is an independent fostering placement, an external residential placement, a leaving care placement, or secure residential provision.
- There are several issues contributing to the pressure on purchasing external placements:
 - A shortage of in house options including in-house foster carers; appropriate vacancies within in-house residential units; lack of in-house leaving care provision and no local secure provision.
 - An increase in the number of teenagers requiring placements and the reduction in the number of very young children being accommodated has led to a mismatch with current in-house foster carer approval level, skills and/or experience.
 - Some risks attract a higher cost package of care (e.g. Child Sexual Exploitation (CSE), Children going missing, violent aggressive behaviour and self harm amongst others.
- The table below outlines that some headway is being made in reducing costs, but the reduction is not sufficient to balance the budget. It should be noted that since 2013-14 the gross cost of Purchased Placements has increased by 27%.

	2013-14	2014-15	2015-16	2016-17 Forecast
Gross Costs £000s	6,686	6,320	9,150	8,627
Income £000s	(104)	-	(592)	(600)
Net Costs £000s	6,582	6,320	8,558	8,027
Fostercare Purchased Nights	16,775	12,941	12,320	13,673
Secure Residential Care Nights	443	289	770	1,100
Residential Nights Purchased	14,125	13,156	17,829	16,548
Leaving Care Supported Nights	1,641	3,204	3,899	2,183
Total	32,984	29,590	34,818	33,504
Cost per Purchased Fostercare Week £s	813	792	791	811
Cost per Secure Residential Week £s	4,215	5,152	3,381	4,002
Cost per Purchased Residential Care Week £s	2,037	2,226	2,421	2,457
Cost per Leaving Care Supported Week £s	827	1,003	1,076	1,286

5.2.1.2 Fees and Allowances

- The Fees and Allowances budgets of £16.7m for Looked After Children and Children in Permanent Arrangements are also anticipated to overspend by £1.3m as follows due to increasing demand.
 - Special Guardians Allowances £0.4m
 - Adoption Allowances £0.4m
 - Fostering £0.2m
 - Friends & Family £0.3m
- The forecast overspends on Looked after Children and Children Receiving Support are partly offset by forecast underspends on legal/court cost budgets £0.3m, Children Shared Care services £0.2m, Youth Offending/Family support services £0.4m, Early Help services £0.2m and non employee budgets of £0.2m.

- It should also be noted that Bradford also has a low number of Looked After Children compared to other authorities as shown in the table below, and consequently has a relatively low budget.

Local Authority	No of looked after Children per 10,000 children 0 to 17 years
Bradford	63
Calderdale	70
Kirklees	63
Leeds	78
Wakefield	72
Blackburn	83
Knowsley	95
Oldham	68
Rochdale	104
Manchester	113
Blackpool	158

- In addition to the forecast overspends on Looked After Children and Children Receiving Support outlined above, there is also pressure on the social work team budgets of £0.7m and a £0.2m pressure on in-house residential/respite home provision.

5.2.1.3 Mitigating Actions

Social Care Services

The overspend in Children's Social Care services is underpinned by a 9% increase in children coming into care. This rise is 23% nationally. Many of those newly arrived into Bradford are coming into the system at acute and specialist levels. CSE reporting levels have also been high. There is also pressure regionally and nationally around purchased placement providers as there is a shortage of placements contributing to significant price increases in the last year.

- Children's services plan to mitigate the overspend on Purchased Placements and Allowances by reviewing the care plans of all young people in Purchased Placements who can return internally or to an Independent Foster Agency placement. This process has started and a number of children now have plans to return home.
- Three meetings have taken place with Independent Fostering Agencies exploring the possibility of developing a partnership around Bradford children to increase opportunities for young people moving from external residential placements to fostering. The allowances paper was approved by the Executive in January 2017 to achieve the savings within two years.
- Work is on going in relation to recruiting further Foster Carers for Bradford. Further plans have been put in place to reduce agency spending through a review of Social Work numbers which has now taken place.
- A detailed review of budgets and teams has taken place and challenge has been put in place where spending exceeds budgets.

- The Early Help/single point of contact strategy is currently being developed which will work across the district to support children and families.
- The service has been successful in securing £1.6m from the Department for Education's Social Care Innovation Programme. Bradford wants to adopt the 'No Wrong Door' care approach initiated by North Yorkshire. It has also invested in Signs of Safety which is a strength based approach to assessing and working with families. There may be further opportunities to transform services to improve outcomes for our children and young people and deliver increased efficiencies across regional footprints.

5.2.2 Performance Commissioning and Development

- Performance Commissioning and Development are forecast to overspend the £3.3m net expenditure budget by £0.1m.
- The main pressure is £0.1m overspend on the Bradford Children's Safeguarding Board staffing budget and a £0.2m staffing overspend on the administration team budget.
- The pressure is offset by a favourable variance of £0.2m on the Commissioning Team budgets.
- The service has restructured the admin function across social care and child protection which will address the £0.2m overspend from 2017-18. The service is also looking at addressing the £0.1m overspend on the Bradford Children Safeguarding Board budgets including the levels of contribution from partners.

5.2.3 Education, Employment and Skills

- Education, Employment and Skills are forecast to underspend the £31.5m net expenditure budget by £0.7m. This is due to a £0.8m underspend from staffing vacancies, partly offset by overspends on the Travel Assistance budget of £0.1m.

5.3 Environment and Sport

- Environment and Sport is forecast to underspend the £46m net expenditure budget, (£91.2m gross budget) by £0.1m and achieve the £3.5m of budget savings. However, within this there are compensating over and under achievements of savings totalling £0.3m.

Service Name	Gross expenditure			Income			Net expenditure		
	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
Fleet & Transport Services	12.7	12.4	-0.2	13.1	13.3	-0.2	-0.4	-0.9	-0.4
Waste Collection & Disposal	29.0	29.2	0.2	6.1	6.1	-0.1	22.9	23.0	0.1
Neighbourhoods & Street Scene	18.6	18.3	-0.2	5.9	6.2	-0.4	12.7	12.1	-0.6
Sports & Culture Services	31.0	32.5	1.5	20.1	20.8	-0.7	10.9	11.7	0.8
Total	91.2	92.4	1.2	45.1	46.5	-1.3	46.0	46.0	-0.1

- The forecasted underspend of £0.1m is however inclusive of a forecast overspend within Sports Facilities and Waste Disposal of £0.8m and £0.9m respectively. The total overspend of £1.7m has been offset by underspends in Fleet and Transport Services, Domestic Recycling, Green and Trade Waste, bus lane fines and Uniformed services.

5.3.1 Waste Services

- Waste Services as a whole are forecast to overspend the £22.9m net expenditure budget (£29m gross budget) by £0.1m; the £0.9m Waste Disposal overspend is being offset by a £0.8m underspend in Waste Collection services (Domestic, Recycling, Garden and Trade). The £1.3m planned savings have been achieved which includes the delivery of the Waste Minimisation project, the introduction of charges for Garden Waste and increased revenues from Trade Waste.
- Waste Disposal is forecast to over spend the £15.2m net budget by £0.9m, mainly due to disposal costs exceeding the budgeted amount by £0.4m (currently forecasting to dispose of 148,000 tonnes residual waste (landfill or alternative treatment) vs budgeted tonnes of 145,000) and lower than budgeted income from paper sales due to contamination (under achieved by £0.3m). Future budgetary tonnage planning needs to be revised in light of the new build developments. This is highlighted by, over the past 10 years there has been an increase of new build properties of 1% per annum. During the last year 1,474 new properties have been built, each property generates approximately 1 Tonne of waste per annum. Future tonnage forecasting needs to take into account the number of expected new builds as this is expected to increase significantly over the coming years.
- There has been a £0.1m overspend on Materials Recycling Facility (MRF) costs; a £0.1m Better use of Budget carry forward was approved to fund staff and equipment, but other costs, such as essential health & safety works have resulted in the over spend. Additionally, there has been a further overspend of £0.1m in Waste Disposal, comprising of various relatively small amounts on employees, fleet and premises costs.
- Recycling is forecast to underspend the £2.5m net budget by £0.6m, as a result of lower than budgeted expenditure on transport costs by £0.3m and £0.1m on employees. Income from Garden Waste collections has exceeded budget by £0.2m.
- The Domestic Refuse Collections service is forecast to underspend the £5.1m net budget by £0.1m, largely due to savings on employee costs, as recruitment is

currently on hold pending a reconfiguration of rounds to accommodate alternate weekly collections in 2017-18.

- Income from Trade Waste is forecast to exceed budget by £0.1m.

Waste Disposal	At Qtr 3 14/15	At Qtr 3 15/16	At Qtr 3 16/17	Outturn 15/16
Gross Costs £000s	12,646	13,092	13,420	17,429
Income £000s	(1,087)	(860)	(986)	(1,469)
Direct Net Costs £000s	11,559	12,232	12,434	15,960
Waste Collected as Recycling (Tonnes)	49,791	51,945	54,285	64,839
Waste to Landfill or Alternative Treatment (Tonnes) Excl Trade Waste	109,927	110,969	107,988	148,380
Total before Trade Waste	159,718	162,914	162,273	213,219
Trade Waste tonnes 000s (funded by Trade Waste)	14,736	15,092	14,945	20,106
Total Municipal Waste Disposed of (Tonnes)	174,454	178,006	177,218	233,328
Gross cost per tonne	£72.5	£73.5	£75.7	£74.7
Net cost per tonne	£66.3	£68.7	£70.2	£68.4

N.B. Q3 gross costs higher in 16/17 than 15/16 partly due to the inclusion of £0.1m waste contract procurement costs, funded from reserves. There are also £0.2m costs to fund the new MRF.

- As a move to remedy the problem of contaminated paper batches, the service has re-introduced a Materials Recycling Facility (MRF) at Bowling Back Lane, which has been operational since October. An upturn in income is expected during the later part of the year and income received for October & November has already shown an improvement on amounts received in previous months. These recent improvements have been reflected in the forecast.

The MRF will also play a pivotal role in achieving next year's savings, as co-mingled recyclates will require separation before being sold on to contractors (paper is currently collected separately from other dry recyclates, but with the introduction of alternate weekly collection (AWC), all recycling materials will be deposited in one bin).

- To reduce disposal tonnages, the service is continuing with the Waste Minimisation Programme, including delivery of recycling bins, enforcement of the bin policy (closed lid, no side waste, etc.) and is also planning the move to alternate weekly collections, due to commence in April 2017.
- Tonnage data collected from the Wyke AWC trial indicates that residual kerbside refuse decreased when compared to weekly collections figures, so the early signs are encouraging and suggest that fortnightly collections will have the desired effect of reducing waste disposal.
- Kerbside residual tonnages have decreased by 4,900 tonnes against Qtr 3 for 15/16 resulting in reduced costs of £422k (£86 per tonne) and kerbside recycling has increased by 1,650 tonnes against Qtr 3 for 15/16 resulting in additional income of £66k (£40 per tonne). Kerbside recycling tonnes are at their highest ever levels and kerbside residual waste is reducing showing a very positive direction of travel in line with the Waste Minimisation Strategy. Kerbside garden waste tonnes collected have also reduced from 10,200 to 7,600 at Qtr 3, following the introduction of charging (with increases at household waste sites), and trade waste tonnes / contracts are performing well.

Waste Collection	At Qtr 3 14/15	At Qtr 3 15/16	At Qtr 3 16/17	Outturn 15/16
Kerbside Waste Tonnes collected 000s	99.2	100.6	95.8	129.7
Kerbside Recycling Tonnes collected 000s	12.9	13.3	14.9	18
Garden Waste Tonnes collected 000s	9.0	10.2	7.6	10.9
Trade Waste Tonnes collected 000s	14.7	15.1	14.9	20.1

5.3.2 Sports and Culture

5.3.2.1 Sports & Leisure

- Sports & Culture are forecast to overspend the £10.9m net expenditure budget (£31.0m gross budget) by £0.8m. Of the £0.8m planned savings £0.6m are on target to be achieved with compensating savings being identified for the majority of areas.
- Employee costs within Sports Facilities are currently forecast to over spend the £4.3m budget by £0.6m. When compared to the 2015-16 outturn figure of £4.8m this is a £0.1m increase year on year.
- Sports Facilities income is currently forecast to outturn at £4.4m (as 2015-16), an underachievement of £0.1m.
- Despite the closure of Nab Wood and the flooding at Baildon Recreation Centre it is anticipated that attendances will outturn at a similar level to that of 2015-16

Sports Facilities	At Qtr 3 14/15	At Qtr 3 15/16	At Qtr 3 16/17	Outturn 15/16
Gross Costs £000s	4,478	4,432	4,853	7,759
Income £000s	(2,952)	(3,009)	(3,068)	(4,555)*
Direct Net Costs £000s	1,527	1,422	1,785	3,204
Total Attendances 000s	1,382	1,327	1,340	1,822
Gross Managed Cost per attendance	£3.24	£3.34	£3.62	£4.26
Income Per Attendance	-£2.14	-£2.27	-£2.29	-£2.50
Direct Net Costs per attendance	£1.10	£1.07	£1.33	£1.76

* Includes £(183)k relating to Tour De France

- Bingley Music Live did not achieve anticipated levels of income and have reported a £0.2m under achievement of income. This is based on reduced levels of ticket & bar sales due to a decrease in attendance of 27% from 37,000 in 2015-16 to 27,000 in 2016-17. Advance ticket sales were down by £77k, and Walk up ticket sales were also affected by the weather. This is now an established event and could attract interest from a private sector partner in order to reduce financial risk and attract specialist skills to improve the event in future years. A review of the ticket price may also help reduce the net cost of the event although a higher ticket price could also reduce the volume of tickets sold.
- Transportation costs, equipment running costs & maintenance & prudential borrowing, within Parks & Landscapes, are forecasting a combined underspend of £0.2m against a budget of £1.1m. This has been achieved through a combination of reduced activity, planned replacement of equipment and service efficiencies, £0.1m. In addition the knock on effect of cash purchases made in 2015-16 reduced the requirement for prudential borrowing funding in 2016-17 by £0.1m.

5.3.2.2 Culture

- Culture Services are forecast to overspend the £5.9m net expenditure budget (£16.8m gross) by £0.1m, with overspends in Market & Libraries being offset by efficiencies in non staff costs in Tourism. The £5.9m budget includes £0.5m transitional funding to facilitate the delivery of savings during 2016-17.
- As previously noted a strategic review of the function of tourism services in the Bradford District is underway. The shape of the future service will be expected to follow from the conclusions of the review but as its conclusions are not expected until late autumn. The Tourism service is planning for the reduction in transitional funding of £0.2m which will take place in 2017-18.
- Central to Culture Service planning for this year and beyond is the development of a Culture Company; £0.2m is set aside for funding the development although this also includes planning for Sport and Leisure assets. Part of the Culture reserve will further support the transitional planning for Tourism Services.
- Theatres expect to balance the budget overall despite a now longer than expected closure of St George's Hall while the part Heritage Lottery Funded restoration takes place. Ticket sales at the Alhambra are higher than at the same time last year due to the success of shows such as Wicked in this year's programme at the Alhambra.

THEATRES	At Qtr 3 14/15	At Qtr 3 15/16	At Qtr 3 16/17	Outturn 15/16
Alhambra Ticket Sales 000s	218	199	249	269
St Georges Hall Ticket Sales 000s	62	53	0	77
Total Ticket Sales 000s	280	252	249	350

- Libraries and Museums are paying very close attention to workforce planning in order to manage costs down and deliver in year savings and prepare for further savings in 2017-18 which were agreed in February 2016.
- The combined net budget of £5.2m for the services is forecast to overspend by £0.1m, as a result of Libraries rental expenditure exceeding budget and under achievements on income. Due to the changing nature of the Libraries' service, income profiles are changing, as more people renew on-line, so avoiding fines, and fewer people rent videos & DVDs. 2017-18 income budgets will be realigned to reflect these changes.
- Despite the financial limitations Museums and Galleries have been able to present a programme of art works including Hockney and the Royal Collection, and visitor numbers are similar to last year.

Visitor No's (000s) Libraries & Museums	At Qtr 3 14/15	At Qtr 3 15/16	At Qtr 3 16/17	Outturn 15/16
Libraries	1,132	1,074	999	1,394
Museums	209	167	164	213
Total	1,341	1,241	1,163	1,607

- The Markets Service is currently forecast to under achieve the £1.3m net income budget by £0.1m due mainly to increases in vacant market stalls at the indoor and outdoor venues. This has meant not only a loss of income but in the case of our retail indoor markets increased expenditure in terms of increased Business Rates liabilities.

MARKETS	At Qtr 3 14/15	At Qtr 3 15/16	At Qtr 3 16/17	Outturn 15/16
Gross Costs £000s	864	969	853	1,799
Income £000s	(2,378)	(2,366)	(2,321)	(2,838)
Direct Net Costs £000s	(1,514)	(1,396)	(1,469)	(1,039)
Indoor Units Occupied	534	510	495	522
Wholesale Unit Occupied	19	21	21	20
Outdoor Units Occupied	99	94	86	96
Total Units Occupied	652	625	602	638

5.3.3 Neighbourhoods and Customer Services

- Neighbourhoods and Customer Services are forecast to underspend the £12.7m net expenditure budget (£18.6m gross budget) by £0.6m. Of the £1.1m planned savings £1.0m are on target to be achieved with compensating savings being identified for the other £0.1m.
- The under spend of £0.6m is being driven by higher than expected revenues and staff vacancies within Uniformed Services and Customer Services.
- The under spend within Uniformed Services is due to vacancies within the Wardens Service at the beginning of the year (the Wardens Service is now fully staffed) and higher than budgeted revenues from Parking Services linked to bus lane & parking fines and ticket income. Although forecast revenues are higher than expected, they could be impacted further by increased city centre competition.

Uniformed Services	Q3 YTD 14/15	Q3 YTD 15/16	Q3 YTD 16/17	Outturn 15/16
9301 Tickets	1,267	1,247	1,340	1,948
9303 Contract Parking	135	141	143	142
9345 Parking Fines & Fixed Penalty Fines	2,225	2,705	2,382	3,700
Other Income	39	24	75	71
TOTAL Income	3,666	4,117	3,940	5,861

5.3.4 Fleet & Transport Services

- Fleet & Transport services are forecast to over achieve the £0.4m net income budget (£12.7m gross budget) by £0.4m. This mainly comprises of a £0.2m underspend within Fleet services due to staff savings, a £0.1m savings within SEN Children and Adults' transport and a £0.1m over achievement of income in land charges due to increased search requests.
- One off investment of £0.3m was given to the Travel training Unit in 2016-17 as part of an 'Invest to save' initiative. 9.5 FTE's have been recruited which has had a positive effect on the number of independent travellers.

5.4 Regeneration

- The Department of Regeneration is forecast to underspend the £39.1m net expenditure budget (£85.2m gross budget) by £0.3m. £3.6m of the £4.3m budgeted savings are currently forecast to be delivered with forecast underachievement of £0.6m of savings in Planning, Transportation and Highways.

Service Name	Gross expenditure			Income			Net expenditure		
	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Strategic Director Office	0.3	0.3	0.0	0.0	0.0	0.0	0.3	0.3	0.0
Economy and Development Services	10.8	10.5	-0.3	1.6	1.7	-0.1	9.2	8.8	-0.4
Estates and Property Services	53.7	51.3	-2.4	38.3	36.7	1.5	15.5	14.6	-0.8
Planning Transport & Highways	20.5	21.1	0.6	6.3	6.0	0.3	14.1	15.0	0.9
Total	85.2	83.2	-2.1	46.2	44.4	1.7	39.1	38.7	-0.3

5.4.1 Economy and Development Services

- Economy and Development Services are forecast to underspend the £9.2m budget by £0.4m, which compares to a reported underspend of £0.1m at Qtr2. Underspends have been picked up since mid-year in Economic Development (ED) although this is not unexpected given the nature and scale of the investment projects undertaken.
- Underspends in ED are found within Salaries and within 'services' budget headings. Less than planned expenditure assists the service to re-position itself in anticipation of the loss of transitional funding from April 2017. Having said that, ED continue to progress major District investment projects for example, making progress with the regional partnership established in the West Yorkshire Combined Authority in supporting the M62 Corridor Enterprise Zone and bringing sites such as One City Park and the Odeon closer to development.
- A range of other projects remain work in progress. These include the local 'Ad:venture Programme', Digital Enterprise Fund and Resource Efficiency Fund which have been approved at Regional levels, however, detailed negotiations on all aspects between partners is on-going. The programme is budgeted for 2016-17 but inevitably will now be deferred into 2017-18 and associated funding of £0.4m will need to be carried forward to match plans. Similarly, smaller scale projects for achieving better city centre business outcomes (£0.1m), Community Enterprise commissioning (£0.2m) and city centre 'animations' (£0.1m) are all at different planning stages and will also likely require carried forward funding in addition to the current reported underspend.
- A material change is reported since Qtr 2 for Housing Strategy and Access. Within homelessness services there are clear indications of demand this growing and as a consequence costs amounting of £40k above that budgeted for has been reported. Overall however costs are being contained against other broader expenditure headings, Housing Operations, for example, is still on course to underspend the £1m net expenditure budget by £0.1m due to additional fees being collected from the delivery of Disabled Facilities Grants. Demand for adaptations to homes to allow for independent living remains high

- The Education Client Services Team will deliver a mainly balanced budget in delivering the Council strategic Education investment priorities. These include school place planning, school's capital investment, school security and crossings. A small underspend of £50k will be the result of security and pending litigation expenditure being deferred to 2017-18

5.4.2 Estates and Property Services

- Estates and Property Services are forecast to underspend the £15.5m budget by £0.8m (£0.6m at Qtr 2). The improvement is due in part to ISG making operational efficiencies to move from a likely overspend to break even position. Estates staffing costs have continued to reduce. Additionally School Catering is reporting an improved trading position, £0.5m up, and one off reductions, £0.2m, have been achieved in the cost base for the Central Admin Estate in 2016-17. Costs associated with the termination of the Future House lease are being funded from the reserve previously set aside, depending on the councils overall position it would be proposed to use the CAE underspend to top up this reserve.
- The Energy Unit forecasts to largely balance the £5m budget and deliver £0.7m in allocated savings despite contending with gas price rises in 2016. The unit's efficiency work along with buildings vacated through the Property Programme have helped reduce energy consumption and mitigate the financial impacts of cost rises. The probable outturn balance is subject currently to further validation and if as expected there is a significant unspent balance at the year end (estimated to fall within a range of £0.2m-£0.7m), the service will submit plans to maintain progress with favourable billing performance and put to Executive further invest to save proposals to reduce energy costs of the Council's property estate.

Energy Usage KWh ms	At Qtr 3 14/15	At Qtr 3 15/16	At Qtr 3 16/17	Outturn 15/16
Electric (Non Street Lighting)	15.5	12.6	13.7	21.7
Gas	30.2	31.2	28.1	45.4
Total Gas & electric	45.7	43.8	41.8	67.2

- Additional benefits in water cost savings from better billing work, more precision and shutting down unused supplies have further assisted the bottom line.
- School catering is reporting an improved position due to a rise in productivity and operational efficiency. The overall volume of school meals has still increased year on year, despite some primary schools ending their relationship with the schools meals service in 2016-17. This increase is additional to that initially attributable to the Universal Infant Free School Meals and is as a result of more parents opting for school meals.

School Catering	At Qtr 3 14/15	At Qtr 3 15/16	At Qtr 3 16/17	Outturn 15/16
Number of Meals 000s	4,215	4,577	4,602	6,476
Other activity - e.g Breakfast clubs meals 000s	107	123	125	179
Number of Primary Schools Catered For	149	149	147	149
Number of Secondary Schools Catered For	3	5	5	5
Take up of school lunches	64%	68%	68%	69%
Primary school children's satisfaction with school meals	74%	72%	72%	72%

- Estates management are forecast to balance the £1.8m net rent account this year. Additional one off income has been secured through temporary occupiers of Shipley Town Hall and Future House. Staff cost savings resulting from vacancies assist the bottom line but further savings are expected from a restructure that is in progress. The new income will provide a boost to the account of between £0.2m and £0.4m.
- Subject to the overall financial outturn, the service faces 'in year' and future challenges to enhance control over the rent account and to meet additional costs required to undertake a wide ranging review of commercial and non commercial leases in 2017-18. Positively, the additional undertaking in property related work is associated with transitioning to a smaller cheaper estate.
- The Councils operational estate continues to reduce in size, and improve in quality as reported previously due largely to the Property Programme.

Backlog Maintenance	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Operational £ms	77.7	68.4	55.2	50.1	50.3	48.7
Non Operational £ms	10.8	10.8	10.8	9.2	4.6	7.4
Total Backlog Maintenance £ms	88.4	79.1	66.0	59.3	54.9	56.1
Of which Priority 1 £ms	61.8	53.8	43.3	31.1	27.8	26.2
Size of Estate						
Operational GIAm2 000s	285	268	252	248	248	223
Non-Operational GIAm2 000s	26	26	26	26	23	37
Total £m2 £000s	312	295	278	274	271	260

- Within the central admin estate the vacating of Future House & Jacobs Well offices in year and the increasing shift to flexible working in line with the Property Programme Strategy, has seen a significant improvement in occupancy levels and use of space.

	At Qtr 3 14/15	At Qtr 3 15/16	At Qtr 3 16/17
Occupants	3,509	3,468	3,367
Workstations	3,446	3,419	2,802
% OCCUPANCY (1:1)	102%	101%	120%
Gross Internal Area m2	68,312	67,557	50,986
Backlog Maintenance £000s	9,632	8,281	7,496

- HMRC's occupancy of Future House for 6 months and the confirmation of the handover of Future House as at April 2017 have provided 1 off income/savings in addition to the anticipated reduction in accommodation costs for 2016-17 onwards.
- Industrial Services Group's (ISG) operations from the sheltered employment workshop (30+ FTE's are people with declared disabilities) are striving hard to maintain a balanced budget. While £0.2m of budgeted sales for the festive light operation will comfortably hit target, sales of windows and doors are subject to considerable uncertainty now that ISG is no longer a guaranteed supplier to In-communities.
- ISG will make full use this year of one off subsidy of £0.4m and will likely achieve a balanced result if sales including subsidy reach £1.3m. ISG will shortly restructure to match current workloads. As a priority ISG will make sufficient reductions to bring the service back into line with base budget and then in subsequent years will bring the service back to a nil operating budget. i.e. break even. Trading conditions are difficult, although recent new order leads may assist the bottom line very favourably; vacancies in sales, production and transactional roles are a concern for the organisations stability

5.4.3 Planning, Transportation and Highways

- The service is forecast to overspend the £14.1m net expenditure budget by £0.9m (Qtr2, £0.6m). The delivery of budgeted savings of £1.8m is proving challenging, where £0.6m has yet to be realised. The service aims to balance through cost efficient practice and strict vacancy management.
- Despite year to year progress in reducing costs and increasing productivity there presently remains a £0.3m overspend within Building Control (BC), £0.2m overspend in Development Management and a £0.4m pressure in Highways Street Lighting and the Highways Delivery Unit (HDU). The pressure in BC relates to challenging legacy income targets. In response the service has managed down the pressure year to year from £0.5m to £0.3m through reductions in headcount from 41 to 30 (including a reduction in 14 senior building surveyors in 2010 to 6 today) and meanwhile ensures the statutory trading account has balanced; pressure remains in the cost of statutory enforcement, demolitions, dangerous structures, sports grounds and public events.
- Planning charges have improved slightly compared to last year, as have receipts from new charges made to operators who seek clearance for temporary highway obstructions which after an extension to targets is expected to balance.

	At Qtr 3 14/15	At Qtr 3 15/16	At Qtr 3 16/17	Outturn 15/16
Development Management (BRTPD)				
Gross Costs £000s	1,706	1,728	1,610	2,511
Income £000s	(1,490)	(1,107)	(1,313)	(2,063)
Direct Net Costs £000s	217	621	296	448
Major Planning applications processed	82	69	64	80
Minor Planning applications processed	802	713	737	913
Other Planning applications processed	1,500	1,657	2,011	2,165
Total	2,440	2,439	2,812	3,158

- Staffing costs in Development Management remain £0.2m above budget but costs are expected to reduce as restructures progress. Spending on the Local Plan is less than planned due to interventions in the process by local representatives.
- An additional £1.6m street lighting capital investment has been recommended by the Project Appraisal Group to be added to the existing £0.8m in the Capital Investment Plan. This is expected to lead to savings in utility and maintenance costs but on current readings of consumption and billings this isn't yet being realised and so spending is £0.3m more than planned for. Price increases known as the 'capacity levy' is a brake on the ability of the service to make savings.
- Highways Asset Management and the Highways Delivery Unit (HDU) have managed spend on trunk road maintenance downwards by £0.2m to offset legacy cost pressures in the HDU. The service aims to maintain favourable service standards, evidenced through a Department for Transport Incentive Fund submission.
- Weather conditions can be a factor in closing the account favourably so there is a degree of uncertainty in projections. Mitigating efficiencies will be found from within highways operations, leasing vehicles instead of purchase, reducing depot costs, productivity improvements and vacancy management.

5.5 Chief Executive

- The Chief Executive's Office including Policy, Programmes & Change (PPC) is forecast to underspend the £4.4m net expenditure budget (£4.5m gross budget) by £0.2m and achieve the £0.2m of savings targets. Savings, mainly from staffing costs, are spread roughly equally across Political Offices, PAC Affairs & PPC

Service Name	Gross expenditure			Income			Net expenditure		
	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Chief Executive Core Office	0.4	0.4	0.0	0.0	0.0	0.0	0.4	0.4	0.0
Political Offices	0.2	0.2	-0.1	0.0	0.0	0.0	0.2	0.2	-0.1
Public Affairs	1.4	1.3	-0.1	0.1	0.1	0.0	1.3	1.2	-0.1
Policy Programme	2.5	2.4	-0.1	0.0	0.0	0.0	2.5	2.4	-0.1
Total	4.5	4.3	-0.2	0.1	0.1	0.0	4.4	4.1	-0.2

5.6 Finance

- The department is forecast to underspend the £21.5m net expenditure budget (£198m gross budget) by £1.2m, and deliver £7.2m of savings as planned.

Service Name	Gross expenditure			Income			Net expenditure		
	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Director of Finance	0.3	0.3	0.0	0.0	0.0	0.0	0.3	0.3	0.0
Financial Services	2.6	2.5	-0.1	0.2	0.1	0.0	2.4	2.3	-0.1
Revenues & Benefits	178.3	189.9	11.6	175.0	186.8	-11.8	3.3	3.1	-0.2
Information & Customer Services	15.2	14.5	-0.8	1.4	1.2	0.3	13.8	13.3	-0.5
Commissioning & Procurement	1.9	1.7	-0.2	0.3	0.4	-0.1	1.7	1.4	-0.3
Total	198.4	208.8	10.5	176.9	188.5	-11.6	21.5	20.3	-1.2

5.6.1 Revenues & Benefits are forecast to underspend by £0.2m due largely to employee underspends. As previously noted this underspend is inclusive of a 2015-16 carried forward underspend of £0.1m to complete the URB system migration and MyServices ICT work on which is unlikely to take place this year.

- Benchmarking information indicates that the service is efficient when compared to other Councils. Higher Council tax collection cost per dwelling reflects the continuing and increasing challenges of collecting from low income families impacting on the net income level and consequent cost per dwelling.

Business Rates Collection	Cipfa	
	Bradford	Benchmark
Business Rates - Cost per hereditament per year	£31.11	£50.40
Council Tax – Cost per Dwelling per year	£13.30	£11.24
Corporate Debt – Cost per invoice	£7.73	£8.05
Payroll – Bradford Cost per Employee per year	£31.51	

5.6.2 Information Technology Services (ITS) are forecast to underspend by £0.5m. This is an improvement from a breakeven position reported as at Qtr2 due to a combination of a review of contracts, subsequent to bring the service “in house” in 2015-16, and savings on employee costs while the staff has been in transition to a new structure.

- Spend on ICT has significantly reduced since the end of the IBM contract in September 2015, and the service is on track to deliver planned savings and reduce spend to closer to the NABIT (Northern Authorities Benchmarking IT) cost per user

	2014/15	2015/16	2016/17 Forecast	2017/18 planned
Bradford Gross Cost per user £s	3,404	2,656	2,481	2,243
Bradford Net Cost per user £s	3,176	2,442	2,164	2,050
NABIT Benchmark cost per user	1,700			

5.6.3 Financial Services are forecast to underspend the £2.4m net expenditure budget by £0.1m, and deliver savings as planned. Recently received CIPFA benchmarking information shows that the Council spends the lowest on Financial Services relative to other Councils.

	2015/16
Bradford cost of Fin Services per £000 Gross Revenue Turnover	1.81
Cipfa Group Average Cost per £000 Gross Revenue Turnover	4.17

- Indicatively if Financial Services in Bradford operated at the same average cost of benchmark Councils, it's total cost of service in 2015-16 would have been £3.3m higher at £5.8m rather than the £2.5m that it did spend.
- External Auditors also gave a high rating for sound governance, understanding and using reliable financial and performance information and reliable financial planning and reporting that supports the Council's priorities and the maintenance of its statutory functions.

5.6.4 Commissioning & Procurement are forecast to underspend by £0.3m, up from £0.1m at Qtr 2. Of this £0.1m is on employee costs due to the decision not to fill vacant posts pending a service review, £0.1m through the renegotiation of contracts and a further £0.1m of 1 off savings from a payments review.

5.7 Human Resources

- Human Resources (HR) are forecast to underspend their £6.0m net expenditure by £0.4m, after accounting for £1m of budget savings. This improvement from a breakeven position as reported at Qtr2 is as a result of both the completion of restructures releasing salary savings and a reduction in 3rd party spend.

Service Name	Gross expenditure			Income			Net expenditure		
	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
HR Functions	5.0	4.8	-0.2	0.3	0.5	-0.2	4.7	4.3	-0.4
Single Status	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Corporate Projects	0.1	0.2	0.1	0.0	0.0	0.0	0.1	0.2	0.1
Miscellaneous Income	0.0	0.1	0.1	0.0	0.1	0.0	0.0	0.0	0.0
Traded HR Functions	1.2	1.1	-0.1	1.4	1.4	0.0	-0.3	-0.3	0.0
Administration	1.6	1.6	-0.1	0.1	0.1	0.0	1.5	1.5	0.0
Total	7.9	7.7	-0.2	1.9	2.1	-0.2	6.0	5.6	-0.4

- The projections also allow for work on Council priority programmes such as New Deal & Learner Management System being funded in 2016-17 via prior year underspends of £0.2m.

5.8 City Solicitor

- The City Solicitor is forecasting an underspend of £0.3m on the £6.2m net budget, in line with that reported at Qtr2. This is partly due to operational efficiencies resulting from the Registrars move into City Hall, and vacancy control in Legal Services in advance of future years savings.

Service Name	Gross expenditure			Income			Net expenditure		
	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
City Solicitor's Office	0.3	0.2	-0.1	0.1	0.1	0.0	0.2	0.1	-0.1
Democratic	5.4	5.3	-0.1	1.9	1.8	0.1	3.5	3.5	0.0
Legal	2.7	2.5	-0.2	0.2	0.2	0.0	2.6	2.3	-0.2
Total	8.4	8.0	-0.4	2.2	2.1	0.1	6.2	5.9	-0.3

5.9 Non Service Budgets

- The £5.9m of Non service budgets that include payments to Joint Committees with other West Yorkshire Local Authorities, External Audit, bank interest and Yorkshire Purchasing Organisation dividends amongst others are forecast to underspend by £0.2m due to lower than budgeted External Audit fees (£0.1m) and higher than budgeted investment income (£0.1m).

5.10 Central Budgets & Contingencies

- Budgets held centrally include the revenue costs associated with Capital Investment (interest and principal repayment), payment to the West Yorkshire Passenger Transport Executive and contingencies amongst others.
- Contained within Central budgets and contingencies are £4.8m of undelivered savings associated with Transport Assistance (£1.8m from 15/16 and £3m in 16/17) that are forecast to be mitigated by the use of contingencies in 2016-17.

- Other budgets are forecast to underspend by £3.2m (£1.1m at Qtr 2) as a result of lower capital financing costs due to lower than planned capital spending (see section 7), offset by the forecast requirement to make provision for future redundancy and pension costs.

6.0 BALANCE SHEET

6.1 Cash Reserves

- At 31st December 2016 unallocated reserves stand at £13.8m.
- The balance continues to be seen as potentially inadequate by both the Director of Finance and the Council's External Auditors given the expected cuts in non protected Government Departments spending the future.
- Net movements from reserves have led to a £17.3m reduction in total reserves from £167.7m at 1 April 2016 to £150.4m at 31st December 2016 (£116.6m Council and £33.8m schools). The £17.3m net releases from reserves include:
 - Releases and additions outlined in Qtrs 1 & 2,
 - £565k of further releases in Qtr 3 including;

£300k from the Regional Growth Fund Reserve to fund rates rebates as part of the City Centre growth zone, leaving £5.4m in the reserve
 £14k from the Customer services strategy
 £15k from the Workforce Development New Deal reserve
 £70k from Grant Reserves to fund spend in line with Grants received
 £166k from the £11.6m Renewals and Replacement reserve that has been used to fund an instalment of the £1m grant for the National Media Museum.

Appendices 1&2 outline Council and schools reserves.

6.2 School Balances

- The table below shows that School Reserves (including Schools Contingencies) position as at 30th of September 2016. Schools do not report their quarter three financial position for 2016-17 until the end of January 2017.

	Balance 1 st April 2016		Balance 31 st March 2017		Movement	
	Nos	£000	Nos	£000	Nos	£000
Nursery	7	634	7	637	0	(3)
Primary	137	13,193	113	7,378	24	5,815
Secondary	13	3,307	7	(1,804)	6	5,111
Special	6	693	6	222	0	471
Pupil Referral Units (PRU)	7	1,041	7	384	0	657
Total	170	18,868	140	6,817	30	12,051
School Contingency		14,091		7,000	0	7,091
City Learning Centres/Other		844		461	0	83
Total	170	33,803	170	14,578		19,225

- There have been thirty schools who have converted to Academy Status in 2016-17.
- In setting the 2016-17 Schools budget, The Schools Forum allocated £9.6m balance held within School Contingencies.

7.0 CAPITAL

- The profiled resource position for 2016-17 for the Capital Investment Plan (CIP) stands at £80.4m. This is a reduction of £20.5m from the Qtr 2 monitor position. To the end of December there has been spend of £39.9m. A summary position by service is shown in the Table below and the detailed Capital Monitor in Appendix 3.

Service	Budget Exec Nov 2016	Changes	Re - profiled Budget for Year	Profiled Budget Apr-Dec	Actual Spend to 31 Dec	2017-18 Budget	2018-19 Onwards
	£'m	£'m	£'m	£'m	£'m	£'m	£'m
Health and Wellbeing	1.8	-0.4	1.4	0.9	0.8	15.4	5.2
Children's Services	24.1	-3.4	20.7	13.3	13.0	23.4	23.0
Environment & Sport	20.2	-11.0	9.2	5.0	4.3	15.3	33.4
Regen – Estates & Property Serv	6.8	0.0	6.8	3.0	2.6	2.3	0.0
Regen – Economic & Devel Serv	18.7	-1.8	16.9	9.7	10.4	34.4	21.8
Regen – Plan , Transport & Hghwys	20.9	-0.6	20.3	9.4	8.8	12.3	43.8
Reserve Sch & Contingencies	8.4	-3.3	5.1	0.0	0.0	9.8	43.5
All Services	100.9	-20.5	80.4	41.3	39.9	112.9	170.7

- The main reasons for the reduction in the planned spend are;
 - The decision to reduce the scope of the Sports Facilities Investment Programme (CS0284), reducing the overall cost from £41m to £28.1m including a reduction of £6m in spend in 2016-17.
 - £4.1m of planned spend on the £38.7m Primary Schools Expansion Programme (CS0244) has been re-profiled to 2017-18
 - £3.6m of planned spend on the £5.4m St Georges Hall Major Refurbishment has been re-profiled into next year. Preparatory and surveying works have been completed and a Project Manager has been appointed in line with Heritage Lottery Funding grant requirements.
 - £3.3m of Reserves and Contingencies have been re-profiled into future years.

7.1 New Capital Schemes

- The 8 November 2016 Executive approved the setting aside of funding of £17m for the Bereavement Strategy subject to project appraisal. This has been incorporated under Reserve Schemes and Contingencies.

7.2 Capital Resources

- An additional £29.0m in capital grants (predominantly Education related) and contributions has been received so far this year and the Council has already achieved the target of £3m in non-housing capital receipts.
- Regarding borrowing, the Council has £25.9m of debt due to mature in March. In order to maintain cash balances and to secure the low interest rates currently available, the Council has secured £25.9m in new loans. The £1.6m reduction in annual interest costs this will deliver has been factored into existing capital finance budgets.

8.0 Council Tax and Business Rates collection.

8.1 Council Tax

- In 2016-17, the Council will receive its budgeted £159.9m share of Council Tax. The Council receives its budgeted share by statute, paid for from a separate account called the Collection Fund, with any surplus or deficit compared to the actual amount collected carried forward into the following year. Overall there is a forecast surplus of £2m for 2016-17, which will be used to support next year's budget.
- At 31 December 2016, the Council had collected £146.2m (75.25%) of the value of Council Tax bills marginally higher than the target for this stage of the year.

Council Tax Collection	At Qtr 3 14/15	At Qtr 3 15/16	At Qtr 3 16/17
Council Tax - Dwellings administered	212,032	213,448	214,828
BV9 Council Tax collected in year to 3 rd qtr£000s	134,100	139,200	146,244
BV9 % of Council Tax Collected to 3 rd qtr	75.35%	75.17%	75.25%
Council Tax Collection Target at 3 rd qtr	76.4%	75.4%	74.9%

8.2 Business Rates

- Also by statute the Council will receive its £74.1m budgeted share of Business Rates from the Collection Fund in 2016-17 with any difference in the actual amount collected carried forward into 2017-18. A deficit of £5.8m is projected in 2016-17 causing an equivalent pressure to the 2017-18 budget.
- The deficit is mainly caused by the estimated impact of appeals, which when successful require the Council to pay backdated refunds and cause in year reductions in the rateable value of business property. The projection of this deficit has increased as new appeals have been received and estimates for outstanding appeals have further uplifted. In addition, growth in Business Rate income has been lower than anticipated.

- The Business Rates deficit in 2016-17 (impacting in 2017-18) will be partially compensated by the projected Council Tax surplus outlined previously. In addition, this deficit will be further offset because the 2017-18 Council Tax base has increased significantly above the Medium Term Financial Strategy (Calculation of Bradford's Council Tax Base and Business Rates Base for 2017-18, Executive 10 January 2017).
- The forecast Business Rates deficit and Council Tax surplus have been factored into the 2017-18 Budget Planning.
- For Business Rates the collection figure at 31st December 2016 is 78.35% (compared to 79.21% at the same time last year) and is marginally under target. This is in part due to changes in rateable value for several large value properties resulting in payments not being collected in the month and the payment plan being recalculated over the remainder of the year.

Business Rates Collection	At Qtr 3 14/15	At Qtr 3 15/16	At Qtr 3 16/17
Number of Business Rates bills issued plus the number of summonses	17,933	18,620	20,290
CIS_034 (BV10) - Business Rates collected in year to 3 rd qtr £000s	117.6	115.2	118.3
BV10 % Business Rates collected in year to the 3 rd qtr	81.87%	79.21%	78.35%
Business Rates Collection Target at the 3 rd qtr	80%	80%	79%

9.0 RISK MANAGEMENT

- The Financial risks of future known and uncertain liabilities are being addressed through contingencies and provisions outlined in this report.

10.0 LEGAL APPRAISAL

- This report is submitted to the Executive in accordance with the Budget and Policy Framework Procedure rules

11.0 NOT FOR PUBLICATION DOCUMENTS

None

12.0 RECOMMENDATIONS

12.1 To review and comment on the Qtr 3 Financial Position Statement for 2016-17

13.0 APPENDICES

Appendix 1	Reserves Statement as at 31st December 2016
Appendix 2	Departmental Earmarked Reserves as at 31st December 2016
Appendix 3	Capital Investment Plan

14.0 BACKGROUND DOCUMENTS

- Mid Year Finance and Performance Executive Report 8th November 2016
- Qtr 1 Finance Report 2016-17 Executive Report 19 July 2016
- Medium Term Financial Strategy 2017/18 to 2019/20 and Beyond incorporating the Efficiency Plan - Executive Report 19 July 2016
- Annual Finance and Performance Outturn Report 2015-16 Executive Report 19 July 2016
- The Council's Revenue Estimates for 2016/17 & 2017/18 – Council Report R 25 February 2016
- The Council's Capital Investment Plan for 2016/17 to 2019/20 – Executive Report BB 23 February 2016
- Section 151 Officer's Assessment – Council document S 25 February 2016

Reserves Statement as at 31st December 2016

Appendix 1

	Opening Balance £000	Movement in 2016-17 £000	Closing Balance £000	Comments
A. Reserves available to support the annual revenue budget				
Unallocated Corporate Reserves	19,919	-6,107	13,812	The approved 2016-17 Budget used £6.2m of unallocated reserves.
Total available Unallocated Corporate Reserves	19,919	-6,107	13,812	
B Corporate Earmarked Reserves to cover specific financial risk or fund specific programmes of work.				
Employment Opportunities fund	1,025	0	1,025	Funding to support young and disadvantaged people into employment
Managed severance	4,093	0	4,093	Money to meet termination costs in the years beyond 2017-18.
Exempt VAT	2,000	0	2,000	Amount set aside to meet the estimated cost of VAT that the Council would not be able to recover should it exceed its partial exemption limit.
Waste Collection and Disposal Options	4,029	0	4,029	A Trade Waste VAT claim resulted in a £4.4m reimbursement. This has been set aside to address future Waste Collection and Disposal costs
Trade Waste VAT refund	463	-120	343	£120k per annum to be used in 2015-16 onwards to contribute towards the cost of Financial Services.
PFI credits reserve	805	0	805	Funding to cover outstanding potential Building Schools for the Future liabilities.
Insurance	1,775	0	1,775	To mitigate and smooth the impact of any future increases in insurance premiums.
Industrial Centres of Excellence	1	0	1	
Sports Strategy	165	0	165	To cover feasibility costs associated with the Sports Strategy.
Single Status	24	0	24	To cover any residual implementation of Single Status costs.
Capital Feasibility Studies	70	-70	0	
Transformation Programme	124	0	124	To fund transformational activity
Better Use of Budgets	2,757	-2,757	0	£2.7m has been transferred back to Services to enable projects and activities carried over from 2015-16 to be completed.
Producer City Initiative	743	-559	184	To pump prime initiatives linked to the Council's Producer City programme
Regional Growth Fund	6,345	-900	5,445	The Council's revenue match funding for the Regional Growth Fund
Regional Revolving Investment Fund	3,956	0	3,956	Money set aside in 2013-14 carried forward to meet the Council's commitment to the Regional Revolving Investment Fund.
Discretionary Social Fund	1,848	0	1,848	To fund a replacement local welfare scheme following the government ending its Local Welfare Assistance grant

	Opening Balance £000	Movement in 2016-17 £000	Closing Balance £000	Comments
Transitional and Risk Reserve	7,748	-3,609	4,139	programme at 31 March 2015. To help fund Transitional work, and cover risks. £3.6m has been used to support the 16-17 budget. Available to fund projects that lead to greater integration between the Council and its Health partners.
Health Integration Reserves	222	0	222	
Match Fund Basic needs Grant	700	0	700	
Strategic Site Assembly and Development	0	800	800	
Sub Total	38,893	-7,215	31,678	
C. Reserves to support capital investment				
Renewal and replacement	11,917	-467	11,450	Funding used to support the capital investment programme.
Markets	1,231	0	1,231	Cumulative Market trading surplus's to be re-invested in maintaining market buildings throughout the district.
Sub total	13,148	-467	12,681	
D. Service Earmarked Reserves	42,829	-1,245	41,584	See Appendix 2
E. Revenue Grant Reserves	8,389	-2,308	6,081	
F General Reserves				
General Fund	10,803	0	10,803	The GF balance acts as a necessary contingency against unforeseen events. The balance at 31st March represents a minimum of 2.5% of the Council's budget requirement in line with council policy and the general advice of External Auditors.
Schools delegated budget	33,802	0	33,802	Represents in the main balances held by schools as part of delegated budget responsibility. These balances are not available for Council use but are balances attributable to individual schools.
Sub total General Fund Reserve & School balances	44,605	0	44,605	
Grand total	167,783	-17,342	150,441	

Departmental Earmarked Reserves Statement as at 31st December 2016

	Opening Balance £000	Movement in 2016-17 £000	Latest Balance £000	Comments
Health and Wellbeing				
Supporting People	2,065	0	2,065	Funding to support invest to save projects
Integrated Care	5,347	0	5,347	NHS and Council monies used to support ring fenced projects and integration of health and social care
Great Places to Grow Old	604	-168	436	Funding to cover management and staffing costs linked to the transformation of services for older people.
District Tenants Federation	30	0	30	Funding committed to provide support to District Tenants Federation
Stock Condition	95	0	95	Funding to procure Stock Condition Surveys.
Social Lettings	664	0	664	To undertake a feasibility study for a Social lettings Agency.
Homelessness prevention	1,045	0	1,045	To fund initiatives to prevent Homelessness.
Care Act Reserve	4,863	-540	4,323	To support the implementation of the Care Act
Public Health	182	-123	59	
Total Health and Wellbeing	14,895	-831	14,064	
Children Services				
BSF Unitary Charge	6,568	0	6,568	These reserves are being built up to ensure that in the future there is sufficient money available to meet the cost of BSF annual contract payments when the PFI grant the Council receives reduces
BSF Unitary Charge Phase 2	4,093	0	4,093	See above
Dilapidation	1,000	0	1,000	At the end of a lease on a building, the Council will be liable for any dilapidations of the building.
Better Start Programme	90	0	90	Council's two year contribution to a programme that will bring in £50m of revenue investment to the District over a 10 year period.
Safeguarding Board	85	0	85	Support for the Council in its role as the accountable body for the Bradford Children's Safeguarding Board

	Opening Balance £000	Movement in 2016-17 £000	Latest Balance £000	Comments
Routes to Work	361	0	361	Employment and Skills funding that was carried forward from 2014-15 to complete initiatives that span more than twelve months.
Advanced Skills Fund	386	0	386	
Retail Academy (Skills for Employment)	337	0	337	
Training Work Programme (Skills for Work)	1,031	0	1,031	
Total Children	13,951	0	13,951	
Finance				
Non Council Events programme	10	0	10	To support events put on by non Council .
Community Support and Innovation Fund	404	0	404	To support community led service provision and investment in initiatives that engage with vulnerable people.
Subsidy Claim	711	0	711	Contingent support set aside to address the fluctuations in the subsidy claims.
ICT Programmes Budget	4,900	0	4,900	To fund future ICT projects
UC Admin Reserve	545	0	545	To help cover the cost of the implementation of universal credit administration.
Total Finance	6,570	0	6,570	
Environment and Sport				
Marley pitch replacement	305	0	305	To provide match funding under the terms of grants given to maintain Sports and Leisure venues across the District
Waste disposal procurement	278	0	278	Set aside to meet Departmental costs associated with delivering a Waste Management solution
Customer Service Strategy	849	-14	835	Non recurring investment to be used to fund the Customer Service Strategy.
Taxi Licensing	320	0	320	Statutory requirement to set aside any taxi licensing surplus when setting future fees.
Theatres Box Office	96	0	96	
Cricket Pitch Refurbishment	310	0	310	
Culture Service Transition	121	0	121	To cover costs associated with modernising the service and adopting a different service delivery model.
Art Fund	12	0	12	To fund the purchase of works of Art.

	Opening Balance £000	Movement in 2016-17 £000	Latest Balance £000	Comments
HLF Building Maintenance	10	0	10	A condition of the HLF grant is that an asset management programme is in place to maintain Manningham Library to a specified standard.
Torex	10	0	10	To address e-Govt targets and improve service delivery.
Saltaire Tourist Information Centre	15	0	15	
Culture Company	200	0	200	Help create a Culture Company
Gym Equipment	133	0	133	To fund replacement gym equipment in Sports Facilities
Museum Restoration	133	-57	76	
Tour De Britain	8	0	8	
Tour De Yorkshire	139	0	139	
Lidget Moor YC	18	0	18	To support Youth Services in Lidget Green Area
Total Environment and Sport	2,957	-71	2,886	
Regeneration				
Empty Homes	125	0	125	To support the on-going programme to bring empty homes back into use
Council Housing Reserve	375	0	375	To meet future costs associated with later stages of the affordable housing programme
Housing Development Programme	212	0	212	Fee income generated to be used to subsidise the delivery of projects in future years.
Facility Management Service Improvement	515	0	515	To support investment in service improvements and cover against uncertainty in the client base
City Park Sinking Fund	630	0	630	Funding set aside to meet the future maintenance costs of City Park.
European Structural Investment Programme	867	0	867	Match funding for ESIP
Empty Rates Relief Scheme	500	0	500	Supporting Business Growth
City Centre Regeneration W	150	0	150	
Total Regeneration	3,374	0	3,374	
Human Resources				
Schools Traded HR Reserves	106		106	To mitigate the risk of changes in customer base.

	Opening Balance £000	Movement in 2016-17 £000	Latest Balance £000	Comments
Business Support Centre	145	-73	72	To support organisational development
Workforce Development New Deal	530	-185	345	Changing the organisation - vision & values, recruitment & selection, development of managers, performance management, leadership & succession planning linked closely with the New Deal agenda.
Learner Management System	85	-85	0	Software/system implementation etc in support of workforce development.
Total Human Resources	866	-343	523	
City Solicitor				
District Elections	216	0	216	To smooth the cost of District Elections over a four year period.
Total Service Earmarked Reserves	42,829	-1,245	41,584	

Capital Monitor

Capital Executive Report

Scheme No	Scheme Description	Mid Year Exec	Changes	Re-profiled Budget 2016/17	Budget Apr - Dec	Spend Dec 16	Budget 2017-18	Budget 2018-19	Budget 2019-20 & Onwards
		£'000		£'000	£'000	£'000	£'000	£'000	£'000
Health and Wellbeing Services									
CS0008	HIV Capital Grant	7	0	7	7	7	0	0	0
CS0237	Great Places to Grow Old	255	0	255	255	294	11,756	3,914	1,313
CS0239	Community Capacity Grant	1,115	-398	717	50	39	3,593	0	0
CS0257	BACES Mattresses	2	0	2	0	0	0	0	0
CS0275	Bfd Demetia Friendly Env Pilot	2	0	2	0	0	0	0	0
CS0311	Autism Innovation Cap Grant	19	0	19	0	0	0	0	0
CS0312	Integrated IT system	410	0	410	410	278	0	0	0
Total – Health and Wellbeing		1,810	-398	1,412	722	618	15,349	3,914	1,313
Children's Services									
CS0231	C&I School (Conv Thorn Park)	1	0	1	1	0	0	0	0
CS0025	Childrens Home Res Prov	6	0	6	6	0	0	0	0
CS0227	Designated Specialist Provision	4	-3	1	0	0	0	0	0
CS0249	Schools DRF	3,000	0	3,000	0	0	0	0	0
CS0256	2yr old Nursery Educ Expansion	407	0	407	251	252	0	0	0
CS0278	Targeted Basic Needs	260	-47	213	175	174	47	0	0
CS0286	Outdoor Learning Centres	340	-32	308	296	296	30	0	0
CS0297	Universal Free Sch Meals – Kitchen	26	0	26	3	2	0	0	0
CS0022	Devolved Formula Capital	3,145	0	3,145	3,670	3,670	0	0	0
CS0030	Capital Improvement Work	200	-13	187	73	72	0	0	0
CS0042	Primary Capital Programme	124	-12	112	111	111	0	0	0
CS0240	Capital Maintenance Grant	5,932	0	5,932	3,473	3,520	4,538	0	0
CS0244	Primary Schools Expansion Prog	9,500	-4,100	5,400	3,682	3,130	16,392	16,906	0
CS0244	Silsden School £7.265m Exec minutes 12/04/16	0	600	600	600	534	1,900	5,000	1,045
CS0313	School Capital Loans	400	0	400	200	0	550	0	0
CS0314	Foster Homes Adaptation	187	0	187	50	0	0	0	0
CS0316	Tracks Educational provision	185	0	185	86	86	0	0	0
CS0322	Horton Park Prim Open Spaces	176	-7	169	156	156	14	0	0
CS0343	Childrens Home Build Works	227	0	227	86	56	0	0	0
Total - Children's Services		24,120	-3,614	20,506	12,919	12,060	23,471	21,906	1,045

Scheme No	Scheme Description	Mid Year Exec 08 Nov 16	Changes	Re profile Budget 201617	Profile Budget Apr - Dec	Spend Dec 16	Budget 2017-18	Budget 2018-19	Budget 2019-20 & Onwards
Environment & Sports									
CS0060	Replacement of Vehicles	3,000	0	3,000	1,200	1,125	3,000	3,000	6,000
CS0066	Ward Investment Fund	35	0	35	0	0	0	0	0
CS0151	Building Safer Commun	47	0	47	0	0	0	0	0
CS0063	Waste Infrastructure & Recycling	0	36	36	18	18	590	474	0
CS0090	Landfill Restoration Sugden End	40	0	40	40	41	0	0	0
CS0132	Community Hubs	25	0	25	0	0	0	0	0
CS0283	Above Ground Fuel Storage	60	0	60	0	0	0	0	0
CS0324	Waste Minimisation Strategy	369	81	450	409	409	0	0	0
CS0328	Cliffe Castle Chimney Project	69	0	69	69	1	0	0	0
CS0340	St George's Hall	3,788	-3,568	220	170	170	3,568	0	0
CS0121	Roberts Park	53	0	53	53	3	0	0	0
CS0128	Queensbury Sport & Soc Club	0	4	4	4	4	0	0	0
CS0129	Scholemoor Project	0	0	0	0	0	83	0	0
CS0162	Capital Projects - Recreation	510	-300	210	160	161	0	0	0
CS0187	Comm Sports Field & Facili	53	0	53	53	0	0	0	0
CS0229	Cliffe Castle Restoration	3,673	-604	3,069	1,366	724	605	479	0
CS0242	War Memorial	5	0	5	5	3	0	0	0
CS0288	Thornton Grammar	1	0	1	1	1	0	0	0
CS0347	Park Ave Cricket Ground	570	150	720	640	636	0	0	0
CS0245	Doe Park	194	0	194	50	9	0	0	0
CS0349	Chellow Dene Reservoir	300	0	300	200	85	0	0	0
CS0284	Sport Facilities Invest Prog	6,500	-6,056	444	444	447	7,000	15,000	4,580
CS0107	Markets	20	15	35	35	25	50	50	707
CS0327	Oastler Market Redevelop	200	-165	35	35	25	100	2,159	0
	Westgate Carpark	660	-640	20	15	15	125	0	1,115
CS0247	Replace Box Office Equip	10	0	10	5	4	0	0	0
Total - Environment & Sports		20,182	-11,047	9,135	4,972	3,908	15,121	21,162	12,402
Regen - Estates & Property Services									
CS0094	Property Prog (bworks)	850	0	850	525	67	0	0	0
CS0262	Prop Prog - Office Ration/ Fmr Library	225	0	225	225	247	0	0	0
CS0294	Prop Prog - Essential Maint	589	0	589	400	293	0	0	0
CS0295	Property Prog - Invest to Save	0	0	0	0	5	0	0	0
CS0309	Birklands Mail Finishing Equip	7	0	7	7	0	0	0	0
CS0308	Property Programme 15/16	233	0	233	233	207	0	0	0
CS0333	Argos Chambers / Britannia Hse	1,620	0	1,620	780	768	723	0	0
CS0344	Property Programme	1,000	500	1,500	500	545	0	0	0

	16/17								
CS0230	Beechgrove Allotments	274	0	274	0	0	0	0	0
CS0050	Carbon Management	1,765	-450	1,315	250	249	1,620	0	0
CS0157	DEEP/Community Warmth	96	0	96	0	0	0	0	0
CS0305	LCR Green Deal Comm	76	0	76	76	5	0	0	0
Total - Regen – Estates & Property Services		6,735	50	6,785	2,996	2,386	2,343	0	0

Scheme No	Scheme Description	Mid Year Exec 08 Nov 16	Changes	Re profile Budget 201617	Profile Budget Apr - Dec	Spend Dec 16	Budget 2017-18	Budget 2018-19	Budget 2019-20 & Onwards
Regen - Economy & Development Services									
CS0134	Computerisation of Records	10	-10	0	0	0	10	0	0
CS0136	Disabled Hsg Facilities Grant	3,800	0	3,800	2,600	2,527	4,273	2,471	4,942
CS0137	Development of Equity Loans	1,000	-500	500	250	252	1,500	1,466	2,300
CS0141	Area Renewals	0	0	0	0	0	0	0	0
CS0144	Empty Private Sector Homes	1,043	-243	800	350	398	1,021	243	0
CS0158	Regional HALS	11	0	11	11	2	0	0	0
CS0223	Afford Housing - Beech Grove	0	0	0	0	-260	0	0	0
CS0225	Afford Housing Prog 11-15	967	-767	200	200	152	240	0	0
CS0308	Afford Housing Prog 15-18	5,050	800	5,850	2,550	3,040	18,468	2,258	0
CS0250	Goitside	300	50	350	320	338	205	0	0
CS0280	Temp Housing Clergy House	1,210	490	1,700	900	903	50	0	0
CS0335	Bfd Cyrenians	279	-30	249	40	31	30	0	0
CS0186	Enterprise Hubs	0	0	0	0	-5	0	0	0
CS0213	Park Dam	6	0	6	3	4	0	0	0
CS0269	Burley In Whrfdle Culvert repair	100	0	100	0	1	0	0	0
CS0331	Demolition Edwards Rainbow Ctre	36	0	36	22	22	0	0	0
CS0084	City Park	205	-205	0	0	0	205	0	0
CS0085	City Centre Growth Zone	420	0	420	-70	-264	1,300	4,400	0
CS0086	LEGI	51	-51	0	0	0	51	0	0
CS0189	Buck Lane	100	-40	60	40	0	111	0	0
CS0228	Canal Road	100	0	100	0	0	200	0	0
CS0241	Fmr College Builds Kghly	556	-306	250	100	151	306	0	0
CS0266	Superconnected Cities	25	0	25	10	0	882	0	0
CS0291	Tyrils	1,200	-1,115	85	45	43	1,000	3,715	0
CS0265	LCR Rev Econ Invest Fund	2,000	0	2,000	2,000	1,657	1,956	0	0
CS0285	Strategic Development Fund	0	0	0	0	0	1,167	0	0
CS0345	Dev Land at Crag Rd, Shply	235	150	385	300	436	1,441	0	0
Total - Regen - Economy & Development Serv		18,704	-1,777	16,927	9,671	9,428	34,416	14,553	7,242
Regen - Planning, Transport & Highways									

CS0131	Kghly Town Ctr Heritage Initi	668	1	669	51	60	0	0	0
CS0178	Ilkley Moor	12	0	12	12	12	18	0	0
CS0179	Landscape Environ Imp	23	0	23	1	1	0	0	0
CS0281	Saltaire - Public Realm imp	193	0	193	117	117	0	0	0
CS1000	Countances Way Bridge grant	0	0	0	0	0	30	0	0
CS0071	Highways S106 Projects	213	-130	83	63	77	556	0	0
CS0091	Capital Highway Maint	4,892	0	4,892	4,000	3,406	0	0	0
CS0095	Bridges	894	1	895	850	819	0	0	0
CS0096	Street Lighting	388	0	388	200	196	0	0	0
CS0099	Integrated Transport	1,312	0	1,312	650	546	0	0	0
CS0103	WY Casualty Reduction Ptner	42	0	42	6	6	0	0	0

Scheme No	Scheme Description	Mid Year Exec 08 Nov 16	Changes	Re profile Budget 201617	Profile Budget Apr - Dec	Spend Dec 16	Budget 2017-18	Budget 2018-19	Budget 2019-20 & Onwards
CS0164	Local Intgrtd Transp Area Com	1,122	0	1,122	500	478	0	0	0
CS0168	Connecting the City (Westfield)	56	33	89	28	28	0	0	0
CS0169	Public Realm Impm't, City Ctre	33	-33	0	0	0	0	0	0
CS0172	Saltaire R/bout Cong/Safety Works	386	0	386	109	58	0	0	0
CS0252	Measures to Support Hubs	0	0	0	0	0	45	0	0
CS0264	Highway to Health	501	171	672	269	269	0	0	0
CS0282	Highways Strategic Acquisi	208	0	208	1	1	0	0	0
CS0289	Local Pinch Point Fund	542	0	542	24	24	0	0	0
CS0293	W Yorks & York Trsport Fund	1,760	0	1,760	503	502	2,966	38,314	0
CS0296	Pothole Fund	299	0	299	100	87	0	0	0
CS0306	Strategic Transp Infrastr	0	0	0	0	0	1,810	5,500	0
CS0302	Highways Prop Liab Redn	121	0	121	6	6	0	0	0
CS0307	Bus Hot Spots	70	-11	59	59	59	0	0	0
CS0310	Clean Vehicle Tech Fund	3	0	3	0	0	0	0	0
CS0317	VMS Signage	43	0	43	2	2	0	0	0
CS0319	Challenge Fund	1,530	1,100	2,630	470	435	750	0	0
CS0323	Flood Risk Mgmt	55	0	55	27	7	0	0	0
CS0325	Street Lighting Invest to Save	508	-124	384	140	124	0	0	0
CS0329	Damens County Park	138	62	200	120	110	0	0	0
CS0332	Flood Funding	2,500	0	2,500	1,100	992	0	0	0
CS0334	Air Quality Monitoring Equip	33	0	33	33	24	0	0	0
CS0346	WY+TF Forster Sq Station Gtwy Imp	700	0	700	1	1	0	0	0
CS0350	Street Lighting Invest to Save	1,650	-1,650	0	0	0	1,650	0	0
CS0353	Strat Land Purch Hard Ings Kghly	0	0	0	0	0	950	0	0
CS0355	StratLland Purch Harrogate Rd/New Line	0	0	0	0	0	3,500	0	0

Jct									
Total - Regen - Planning, Transport & Highways				20,895	-580	20,315	9,442	8,445	12,275 43,814 0
Reserve Schemes & Contingencies									
CS0277	General Contingency	4,676	400	5,076	0	0	2,000	2,000	0
	Wyke Manor Ph2 Sports Dev	493	-493	0	0	0	0	493	0
	Essential Maintenance Prov	500	-500	0	0	0	2,000	2,000	4,000
	Bfd City Ctre Townscape Herit	2,750	-2,750	0	0	0	2,750	0	0
	Keighley One Public Sector Est	0	0	0	0	0	3,000	10,000	5,000
	Depots	0	0	0	0	0	0	3,000	0
	Bereavement Strategy	0	0	0	0	0	0	8,500	8,500
	Total - Reserve Schemes & Contingencies	8,419	-3,343	5,076	0	0	9,750	25,993	17,500
TOTAL - All Services				100,865	-20,709	80,156	40,722	36,844	112,725 131,342 39,502

