



Revenue Budget Monitoring – Period 6, 2016/17

Decision to be taken by: City Mayor

Decision to be taken on: 19th January 2017

Lead director: Alison Greenhill

Useful information

- Ward(s) affected: All
- Report author: Alistair Cullen
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1. Summary

This report is the second in the monitoring cycle for 2016/17, and forecasts the expected performance against the budget for the year.

Given the scale of Government funding cuts, departments are inevitably under pressure to provide services with less funding.

It is pleasing to note that at this stage, all services are forecasting that they will operate within budget for the year.

In particular, indications are that the considerable budget planning work carried out within Adult Social Care and improvements to management information systems made in 2015/16 have resulted in a budget that reflects the demographic and other pressures that have been consistently highlighted in recent years.

Corporate Resources are forecasting to underspend by £0.77m, primarily through early delivery of spending review savings.

As reported to OSC in June 2016, the budget strategy places heavy emphasis on delivery of the spending review programme.

2016/17 marks a turning point in that the Council is now drawing down reserves to support the budget whilst ongoing spending reviews are approved and delivered - this means that services are being maintained using one off funding and cannot be sustained at their current levels within their current formats. Planned use of the Managed Reserve Fund to support the 2016/17 budget amounts to £21.9m.

This use of one-off funding is in line with the Managed Reserves Strategy adopted in recent budgets whereby reserves built up for this purpose are used to buy time whilst ongoing reductions are achieved through the Spending Review programme.

Plans are in place for nearly all spending reviews to have been brought to the Executive for decisions by the end of 2016/17 (and a number of recommendations are contained in this report) but the achievement of this and the subsequent implementation of the approved measures is vital. Delays or failure to achieve the approved savings will increase pressures elsewhere in the Council and undermine the budget strategy.

Services are, overall, managing these pressures at the moment but the scale of the task should not be underestimated.

2. Recommendations

2.1 The Executive is recommended to:

- Note the emerging picture detailed in the report.
- Approve reductions to the Delivery Communications and Political Governance Budget of £20k in respect of the phasing out of the Link publication, as detailed in Appendix B, Paragraph 4.1
- Approve reductions to the City Development & Neighbourhoods departmental budget of £0.65m in 2017/18, rising to £0.76m from 2018/19, in respect of the Car Parking and Highways Maintenance review, as detailed in Appendix B, Paragraph 6.2
- Approve reductions to the City Development & Neighbourhoods departmental budget of £96k in 2017/18, rising to £175k from 2018/19 and £0.2m from 2019/20 in respect of savings from the Parks, Standards & Development spending review, as detailed in Appendix B, Paragraph 8.2
- Approve reductions in the budgets of Adult Social Care (£27k) and City Development & Neighbourhoods (£12k) in respect of the disposal of property at Lincoln Street as detailed in Appendix B, Paragraphs 9.2 and 12.9.
- Approve a transfer of £50k from savings made on corporate budgets to an earmarked reserve to fund any potential costs of a challenge to NHS decisions about Glenfield Hospital as noted in Appendix B, Paragraph 17.6
- Note a change in accounting for On Street Car parking as detailed in Appendix B, paragraph 6.3
- Approve the reorganisation of departmental earmarked reserves balances and the transfer of £4.9m from a number of earmarked reserves into the Managed Reserves Fund to support the Council's budget strategy, as detailed in Appendix B, Paragraph 18.3

2.2 The OSC is recommended to:

- Consider the overall position presented within this report and make any observations it sees fit.

3. Supporting information including options considered:

The General Fund budget set for the financial year 2016/17 was £263.2m.

Appendix A details the budget for 2016/17.

Appendix B provides more detailed commentary on the forecast position for each area of the Council's operations.

Appendix C provides detail of forecast balances on earmarked reserves for 2016/17

4. Financial, legal and other implications

4.1 Financial & Legal implications

This report is solely concerned with financial issues.
Alison Greenhill, Director of Finance, Ext 37 4001

4.2 Climate Change and Carbon Reduction implications

This report is solely concerned with financial issues.

4.3 Equality Impact Assessment

No Equality Impact Assessment (EIA) has been carried out as this is not applicable to a budget monitoring report.

4.4 Other Implications

Other implications	Yes/No	Paragraph referred
Equal Opportunities	No	-
Policy	No	-
Sustainable & Environmental	No	-
Crime & Disorder	No	-
Human Rights Act	No	-
Elderly/People on low income	No	-
Corporate Parenting	No	-
Health Inequalities Impact	No	-

No other implications are noted as this is a budget monitoring report, and therefore no policy changes are proposed.

5. Background information and other papers.

Report to Council on the 24th February 2016 on the General Fund revenue budget 2016/17.

Period 3 Monitoring report and minutes of OSC Finance task group presented to OSC on 15 September 2016

6. Summary of appendices:

Appendix A – P6 Budget Monitoring Summary;

Appendix B – Divisional Narrative – Explanation of Variances;

Appendix C – Earmarked Reserves Forecast Year End Balances at Period 6

7. Is this a private report?

No

8. Is this a “key decision”?

Yes

9. If a key decision please explain reason

The decision involves savings to the revenue budget in excess of £500k..

Revenue Budget Forecast Position at Period 6, 2016/17

	Current Budget for Year	Forecast Outturn to Period 06	Forecast Variance over (under) spend
	£000	£000	£000
Neighbourhood & Environmental Services	30,598.9	30,598.9	0.0
Tourism, Culture & Inward Investment	6,596.0	6,811.1	215.1
Planning, Development & Transportation	17,381.0	17,381.0	0.0
Estates & Building Services	8,978.8	8,979.3	0.5
Fleet Management & Departmental Overheads	768.8	768.8	0.0
Housing Services	4,414.7	4,199.1	(215.6)
City Development and Neighbourhoods	68,738.2	68,738.2	0.0
Adult Social Care	102,483.9	102,483.9	0.0
Health Improvement & Well-being	23,360.8	23,360.8	0.0
Strategic Commissioning & Business Development	529.3	529.3	0.0
Learning Quality & Performance Services	8,580.3	8,580.3	0.0
Children, Young People & Families	59,282.4	59,282.4	0.0
Departmental Resources	(10,145.8)	(10,145.8)	0.0
Education & Children's Services	58,246.2	58,246.2	0.0
Delivery Communications & Political Governance	5,685.6	5,455.4	(230.2)
Financial Services	11,986.8	11,638.2	(348.6)
Human Resources	3,963.2	3,902.3	(60.9)
Information Services	10,084.6	9,953.7	(130.9)
Legal Coronial & Registrars	2,017.1	2,017.1	0.0
Corporate Resources and Support	33,737.3	32,966.7	(770.6)
Housing Benefits (Client Payments)	527.6	527.6	0.0
Total Operational	287,094.0	286,323.4	(770.6)
Corporate Budgets	12,897.9	8,995.9	(3,902.0)
Capital Financing	13,300.3	13,300.3	0.0
Total Corporate & Capital Financing	26,198.2	22,296.2	(3,902.0)
Public Health Grant	(28,214.0)	(28,214.0)	0.0
Use of Reserves	(21,904.7)	(21,904.7)	0.0
TOTAL GENERAL FUND	263,173.5	258,500.9	(4,672.6)

Outturn Divisional Narrative – Explanation of Variances

Corporate Resources and Support

1. Finance

- 1.1. The Financial Services Division continues to forecast an underspend due to the early delivery of spending review savings.

2. Human Resources & Workforce Development

- 2.1. Human Resources & Workforce Development is forecasting a small underspend due to additional income generated by the Corporate Health & Safety Team

3. Information Services

- 3.1. Information Services is forecasting a marginal underspend however the service is half-way through the delivery of spending review savings of £2.4m. The remaining £1.4m saving is required to be delivered by the start of the 2017/18 year.

4. Delivery Communications & Political Governance

- 4.1. The Delivery, Communications and Political Governance Division is forecasting an increased underspend of £0.2m, due to vacancies and running costs, as spending review are implemented. Due to the phasing out of the publication of the Link residents magazine it is proposed to make a further reduction of £20k per annum in the divisional budget in addition to the previously agreed reduction of £105k actioned for the financial year 2016/17. There will also be reductions to other revenue budgets as a result, including the HRA.

5. Legal, Registration & Coronial Services

- 5.1. The Legal, Coronial & Registrars Division continues to forecast that it will remain within its budget. Pressures on the Coroners' budget due to legislative changes will be met corporately.

City Development and Neighbourhoods

6. Planning, Development and Transportation

- 6.1. The Division is forecasting a balanced outturn. A number of pressures are being managed, including a rating revaluation of the Victoria Park / Granville Road car park, by drawing on energy cost savings and managed vacancies.

- 6.2. It is proposed to reduce the budget for the service by £654k in 2017/18, rising to £760k per annum from 2018/19 as a consequence of the Car Parking and Highways Maintenance review. The savings include staffing costs, measures to increase income from parking services, improvements in efficiency following the introduction of LED lights and income through the concessionary fare travel scheme.
- 6.3. Following a review of the statutory requirements around the use of income from on-street parking charges, it is proposed to make a minor adjustment to the way the budget is shown. Where previously the income has been used to support other services, where these fall within the scope of the regulations on use of the income, this will now be formalised by the allocation of income and expenditure budgets. The change is a technical one – aiming to increase transparency – and does not affect the overall budget or the resources available.

7. Tourism, Culture & Inward Investment

- 7.1. The Division has identified pressures of £0.2m, largely due to reductions in income whilst the Leicester Market redevelopment works continue, and to initiatives to drive inward investment of businesses and jobs in the city. This is being offset by savings on other services and by drawing upon a reserve set aside for the anticipated impact of the market improvements.

8. Neighbourhood & Environmental Services

- 8.1. The Division is forecasting a balanced outturn. As previously reported, a potential pressure of circa £0.2m has arisen, due to changes in waste disposal regulations that have unexpectedly increased landfill tax costs. Mitigating actions are being explored with BIFFA and the 2016/17 costs can be covered (at least in part) by the CDN Strategic Reserve.
- 8.2. It is proposed to reduce the division's budget to reflect savings as part of the Parks Standards & Development spending review. The savings amount to £96k in 2017/18, rising to £175k in 2018/19 and £200k in 2019/20 and thereafter. Plans to achieve the savings include the reconfiguration of staffing and maintenance arrangements for CCTV, bringing the maintenance of nature reserves in-house and reconfiguration of some support staff.

9. Estates & Building Services

- 9.1. The Division is forecasting a balanced outturn. The arrangements for fee charges to the various capital programme schemes are being reviewed to ensure appropriate cost recovery.
- 9.2. It is proposed to reduce the division's budget by £12k to reflect the revenue saving arising from the disposal of 25-27 Lincoln Street earlier this year. The division's

budget previously covered the payment of Non-Domestic Rates for this property, which are no longer payable following the sale. The savings is part of the Using Buildings Better spending review.

10. Housing General Fund

- 10.1. The General Fund housing service is on course to achieve savings of £0.2m.
- 10.2. Vacancy management across the service is expected to result in the equivalent of 10 FTE vacancies and an underspend of £0.3m. Any significant service impact that may emerge would be mitigated by short term staffing arrangements. Supported Housing has identified pressures of £0.1m. Plans to replace fifteen self-contained flats returned to general housing management last year with five shared houses, thus maintaining the same level of provision, are on hold pending the outcome of a government review of housing benefit for supported housing.

11. Housing Revenue Account

- 11.1. The Housing Revenue Account (HRA) is a ring-fenced income and expenditure account relating to the management and maintenance of the Council's housing stock.
- 11.2. At period 6, the HRA is on course to achieve savings of £0.6m (excluding revenue used for capital spending, which is reported in the capital monitoring report)
- 11.3. Rental income is forecast to be £0.2m less than budget. Right to Buy Sales are forecast to be 500 this year, twice the 240 sales assumed in the budget, resulting in an estimated £0.5m less income. A transfer of shops to the general fund has not yet taken place, resulting in unbudgeted income of up to £0.3m.
- 11.4. Repairs and maintenance is forecast to underspend by a net £0.3m. There is a small saving on staffing arising from vacancies and the new repairs service to be implemented in November 2016, after allowing for one-off restructuring costs which have recently become clearer. Greater savings will accrue in future years, as the restructuring costs will diminish. Expenditure on materials is forecast to be £0.2m less than budget.
- 11.5. Management and Landlord Services expect to spend £0.5m less than budget, largely due to vacancies across the existing service. The new Neighbourhood Service to be implemented in November 2016 will deliver on-going savings from 2017/18, once restructuring costs have been paid.

Adult Social Care

12. Adult Social Care

- 12.1. In summary the department is forecasting to spend as per the current annual budget of £102.5m
- 12.2. Of the £102.5m budget the most significant item is the £94.6m expenditure on independent sector service user care package costs. The level of net growth in long term service users in the first half year was 0.92% (49 service users from a base at the start of the year of 5,329). This translates to an annualised rate of 1.84%, lower than the 2.6% net growth seen in 2015/16 and included in the budget.
- 12.3. The most significant area of potential cost increase is from net increases in package costs of our existing service users. This occurs when the condition of the user deteriorates, for example through increasing frailty and additional support is required on a short- or longer-term basis. The level of increase this year is higher than last. Increases by individual service user are being tracked by social work teams to be clear of the reasons why and the appropriateness of the new package being provided.
- 12.4. Reviews of service users are ongoing to ensure that the most appropriate care packages are in place.
- 12.5. Price increases for 2016/17 have been agreed with residential care providers to reflect the impact of the national living wage in line with the budget.
- 12.6. Extra Care Housing provides self-contained flats with onsite support to enable vulnerable adults to live independently in the community rather than using traditional residential care. Not only is this better for the service user but it is also more cost effective for the Council (saving up to £3,000 per user per annum). The government has announced it has have deferred its plans to cap housing benefit payments for residents in Extra Care flats until 2019/20. From 2019/20 the cap will apply, but a new ring-fenced grant will be given to local authorities out of which they will in theory be able to fund the difference between the local housing allowance rate and tenants' actual rent and service charges. The government will be consulting on the new arrangements shortly. There is clearly still a significant risk that the fixed grant will be insufficient, and therefore continue to jeopardise the financial viability of both existing and new schemes. From a financial viewpoint this could frustrate one of our means of reducing care package costs and delivering a key policy agenda in providing independent living opportunities.
- 12.7. There is significant demand for this kind of accommodation across the city and two new schemes which could provide 157 flats have been put on hold by the

development consortium and the Council. We are currently reviewing the scheme in the light of the recent announcements.

- 12.8. Staffing costs will be lower than the budget this year where reviews have been completed but not all vacant posts have been filled for the full year. This is a one-off, in-year saving.
- 12.9. It is proposed to reduce the department's budget by £27k in respect of the running costs of the property at 25-27 Lincoln Street, which was disposed of earlier this year. The saving was achieved as part of the Using Buildings Better spending review.

Health Improvement & Wellbeing

13. Public Health & Sports Services

- 13.1. In summary the department is forecasting to spend £23.4m as per the current annual budget. The division now includes Sports Services.
- 13.2. In November 2015 the Department of Health announced a series of reductions in the Public Health Grant. £1.6m was cut in 2015/16, £0.6m in 2016/17 with estimated cuts of £0.7m each in the 2017/18-2019/20. The services provided by this division are almost entirely funded by Public Health Grant and therefore bear the brunt of the reductions.
- 13.3. The grant cuts in 2015/16 and 16/17 of £2.2m in total has been addressed by reducing spend in a number of areas including weight management in pregnancy, NHS Health-checks, Healthy Tots / Healthy Nurseries programme, reductions in evaluation and intelligence, cuts to smoking and tobacco control, reductions in some alcohol programmes and a workplace health scheme. An organisational review is underway which will also release savings in staffing within the department, which will conclude by February 2017.
- 13.4. The 0-19 Healthy Child Programme contract is being re-tendered and savings from this exercise will meet anticipated grant cuts in 2017/18, 2018/19 and 2019/20. An integrated lifestyle review is also underway which will release further savings from 2017/18.
- 13.5. Departmental earmarked reserves have been identified to meet severance costs associated with the organisational review.

Education and Children's Services

14. Education and Children's Services

- 14.1. In summary the department is forecasting to spend as per the current annual budget of £58.2m.
- 14.2. Of the £58.2m budget £24.5m relates to placement costs for looked after children (LAC). Numbers of LAC at the end of the half year were 629 compared to 639 at the end of March. The total population has remained relatively stable so far this financial year compared with the increases seen in the previous year (560 LAC at the end of March 2015).
- 14.3. In terms of controlling placement costs the approach is to both continually review existing LAC high cost placements for potential 'step down' opportunities to lower cost provision and to use targeted interventions to divert potential new entrants away from care. In terms of the latter, two new Multi-Systemic Therapy (MST) teams are now fully operational which (alongside the existing team) have capacity to deal with a caseload of approximately 110 per annum (dependent on family size). These teams provide an intensive family intervention programme to change the behaviour of the young person and parent. One of the new teams will deal with cases involving abuse and neglect and is already fully subscribed.
- 14.4. The financial impact of these teams on placement costs will be evaluated and compared against the budget assumptions. It is worth noting that we are ahead of many other local authorities in terms of the delivery of MST and have worked closely with the DfE sector advisors to set up these teams. The DfE have recently launched the Life Chances Fund which is promoting Social Impact Bonds (SIB) as a means to deliver MST programmes. The SIB is an outcome based contract where a social investor funds a provider organisation to deliver the programme with a payment by results made by the local authority to the investor.
- 14.5. We are currently evaluating further targeted intervention programmes including MST FiT (Family intensive Treatment) which looks to move children who are currently looked after out of the care system.
- 14.6. Whilst there is a degree of certainty in terms of the placement stability of our existing LAC cohort, there remains a high level of uncertainty when it comes to forecasting the number of net new entrants into the system for the remainder of the financial year. Levels of net new entrants in the first half, particularly into high cost provision, are cautiously encouraging and suggest that our current budget is adequate at this stage in the year. As a result we are forecasting a placement cost as per the budget.

- 14.7. External residential placements cost £6.5m in 2015/16. There has been a net reduction of 6 such placements in the first half year, with 35 total placements at the end of September.
- 14.8. There remains an issue with the number of internal foster carers available to take placements and we are still actively seeking to recruit new ones. Where internal foster carers are unavailable or the placement is short-term then more expensive Independent Foster Agency carers (IFAs) are used. There was a net reduction of 7 IFA placements in the first half year with a total population in this type of provision of 45 at the end of September. IFA provision cost £1.8m in 2015/16.
- 14.9. It is not clear yet how many of the 3,000 unaccompanied children who are being allowed to enter the UK under the Dubs amendment will ultimately need to be placed by the LA and at what cost. We have currently made 2 placements.
- 14.10. A new Single Assessment Team has been created by combining practitioners and managers from existing services and budgets. This team will deliver the first response to all referrals that meet the threshold for social work assessment and transfer cases at agreed points to the remaining Children in Need Service (CiN). This will be a more effective business process.
- 14.11. The CiN service is still reliant on agency staff, the impact of which has been included in the budget. At the end of September there were 18 ASYE (Assessed and Supported Year in Employment) level one trainee social workers and 11 level two ASYEs together with 10 FTE qualified social workers, a total of 39 permanent social workers. Agency staff are needed to support the ASYEs during their training and also to cover for secondments and maternity leave.
- 14.12. Proposals to remodel the Early Help service and Children's Centres are currently being consulted upon.

15. Schools & Learning Services

- 15.1. The government has announced that the implementation of the National School Funding Formula will now be implemented from 2018/19, a year later than originally envisaged. The first stage of the consultation earlier in the year focused on principles only and did not provide any data upon which to estimate the financial impact on schools or the local authority. In short the local authority will no longer be able to set the school funding formula, schools will not be able to de-delegate funds back to the local authority and the funding of High Needs will change significantly. The Education Services Grant provided to LAs (and Academies) for centrally provided services will also reduce dramatically.
- 15.2. It had been anticipated that the local authority would have to withdraw from school improvement activities from September 2017, with the consequent impact on our

staff. It has now been confirmed that local authorities will retain responsibility for school improvement for the foreseeable future, but the funding arrangements to support this remain uncertain.

- 15.3. Humberstone Infants, Knighton Fields Primary, Willowbrook Primary, Uplands Junior Thurnby Lodge Primary, Braunstone Community Primary and Babington College have converted to academies this financial year. The loss of Education Services Grant to the authority as a result of these conversions has been included in the budget.

Corporate Items & Reserves

16. Housing Benefit

- 16.1. Every year, the Council makes payments of around £150m to Housing Benefits claimants, based on their individual circumstances. This is a crucial support to enable people on low incomes to meet their housing costs.
- 16.2. Housing Benefit payments made by the Council to claimants are reimbursed by the Government, except where subsequently discovered to have been paid in error. In these cases, subsidy is paid at a reduced rate, but the Council is able to retain any monies recovered from claimants. Most overpayments are due to claimant error, often arising because they have not told us of changes in their circumstances.
- 16.3. Where the overpayment is due to claimant error, subsidy is received for 40% of the value of the overpayment; the Council must therefore recover at least 60% of the value of such overpayments (on average) if we are not to lose money. Where claimants are still receiving benefits, recovery can be made through a payment plan deducted from their ongoing benefits, although this can take a long time to fully repay the debt. Where there is no ongoing payment of benefits, recovery can inevitably be difficult.
- 16.4. Compounding the issue is the continued need to set aside resource for subsidy disqualified following audit. This is a constant issue arising from past audits necessitating much more testing at Leicester than at other authorities. We have asked Government to help us break this cycle, so far to no avail.
- 16.5. Since 2015/16, the level of overpayments uncovered has increased due to efforts by the Government to 'cleanse' data in preparation for Universal Credit. This has involved the Department for Work and Pensions cross-referencing the Council's data with other data not previously available to the Council (for example from HMRC). This has led to increased overpayments which, by nature of their age, have often been hard to collect.

- 16.6. Nevertheless, the Council has invested additional resources in the collection of Housing Benefit debt and at this stage it appears that collection rates have improved.
- 16.7. It is expected that the cost of Housing Benefit overpayments to the Council in 2016/17 will remain within the £0.5m budget available – this is an improvement over 2015/16 when the cost significantly exceeded the budget.

17. Corporate Items

- 17.1. The corporate budgets cover the Council's capital financing costs, items such as audit fees, bank charges and levies.
- 17.2. Given the difficult financial climate, recent budgets continue to include a general contingency of £3m to help the Council manage both anticipated and unforeseeable risks.
- 17.3. Since setting the budget, additional spending review savings have been approved, principally Parks & Open Spaces (£0.77m), Substance Misuse (£1m) TNS (£0.38m in 2016/17 rising to £0.59m by 2018/19), Technical Services Phase 2 (£0.64m General Fund savings rising to £5.0m by 2019/20), and Regulatory Services (£0.1m). A further £0.3m has also been recovered from the City Development and Neighbourhoods division's operating budget as reported in the 2015/16 Outturn report. Further approvals are sought in the recommendations to this report.
- 17.4. Current indications are that corporate budgets will save £3.9m in 2016/17. £3.3m of this arises from the spending review savings achieved after the council set the budget for 2016/17. These monies will be added to the balance of managed reserves at the end of the year and be available to support the budget in future years.
- 17.5. The budget contains a contingency of £3m. For the time being, it continues to be assumed that this sum will be required.
- 17.6. Following the decision by NHS England to move children's cardiac services away from Glenfield Hospital, it is proposed to set aside £50k to fund efforts to retain these services within the city's hospitals. The funds would be held in an earmarked reserve and used in collaboration with University Hospitals of Leicester NHS Foundation Trust to meet legal or other costs incurred in challenging the decision. The one-off contribution will be funded from the corporate savings achieved in 2016/17.

18. Reserves

- 18.1. The Council has forecast the expected year-end balances on earmarked reserves. The forecast on departmental reserves shows a reduction of £8.9m from £29.5m at the start of the year to £15.6m.
- 18.2. The £8.9m reduction represents use of departmental and other specific reserves to support the specific purposes for which they were set aside, and to manage budget pressures (including those arising whilst planned savings are delivered).
- 18.3. It is proposed to release funds from a number of previously earmarked reserves and instead transfer these balances to the Managed Reserves Fund to support the Council's overall budget strategy. The amounts proposed total £4.9m and are being taken primarily from departmental reserves built up from revenue underspends over a number of years.
- 18.4. Further details of the forecast reserve balances and the proposed movements are shown in Appendix C.

Mid-year Review of Earmarked Reserves

The below table shows the forecast balance on the Council's earmarked reserves:

<u>Earmarked Revenue Reserves-Departmental</u>	<u>Balance at 1st April 2016</u>	<u>Transfer to Managed Reserves</u>	<u>Forecast Net Change 2016-17</u>	<u>Forecast Balance 31-3-2017</u>
	{£000}	{£000}	{£000}	{£000}
<u>Adult Care</u>				
Adult and Children's Social Care IT System (Liquidlogic)	354		(161)	193
Amount required to balance 16/17 budget	331		(331)	-
<i>Sub-total</i>	<i>685</i>		<i>(492)</i>	<i>193</i>
<u>Children's</u>				
Amount required to balance 16/17 budget	5,005		(5,005)	-
<u>City Development (excluding Housing)</u>				
Strategic Reserve	1,139		(185)	954
Central Maintenance Fund	436		(436)	-
On Street Parking - commitments	432		(432)	-
Other CDN	1,078	-	(441)	637
<i>Sub-total</i>	<i>3,085</i>	<i>-</i>	<i>- 1,494</i>	<i>1,591</i>
<u>Housing</u>				
Provision for Bed & Breakfast Costs	400			400
Other Housing	966	-	137	829
<i>Sub-total</i>	<i>1,366</i>	<i>-</i>	<i>- 137</i>	<i>1,229</i>
<u>Public Health</u>				
Outdoor Gyms Reserve	727		(727)	-
Provision for Severance Costs	910		(500)	410
Food Growing Hubs Initiative (17/18)	93			93
<i>Sub-total</i>	<i>1,730</i>		<i>(1,227)</i>	<i>503</i>

<u>Earmarked Revenue Reserves-Departmental</u>	<u>Balance at 1st April 2016</u>	<u>Transfer to Managed Reserves</u>	<u>Forecast Net Change 2016-17</u>	<u>Forecast Balance 31-3-2017</u>
	{£000}	{£000}	{£000}	{£000}
<u>Corporate Resources</u>				
Replacement of Finance System	1,250			1,250
Service Analysis Team	624			624
Channel Shift Reserve	1,702			1,702
ICT Development Fund	2,156			2,156
PC Replacement Fund	939			939
Surplus Property Disposal Costs	1,000			1,000
Electoral Services	619			619
Legal Services Divisional Reserve	521			521
Election Fund	1,020			1,020
Strategic Initiatives	500			500
Other Corporate Resources	2,339	-	- 539	1,800
<i>Sub-total</i>	12,670	-	- 539	12,131
TOTAL DEPARTMENTAL RESERVES	24,541	-	(8,894)	15,647

<u>Earmarked Revenue Reserves-Corporate & Ringfenced</u>	<u>Balance at 1st April 2016</u>	<u>Transfer to Managed Reserves</u>	<u>Revised Balance 1-4-2016</u>
	{£000}	{£000}	{£000}
<u>Corporate Reserves</u>			
Earmarked Reserves Declared Surplus	4,914	(4,914)	-
Managed Reserves Strategy	40,936	4,914	45,850
BSF Financing	24,812		24,812
Capital Programme Reserve	17,125		17,125
Severance Fund	8,094		8,094
Insurance Fund	11,121		11,121
Service Transformation Fund	6,135		6,135
Welfare Reform Reserve	4,533		4,533
Other Corporate Reserves	2,249	-	2,249
Total Corporate Reserves	119,919	-	119,919
<u>Ringfenced Monies</u>			
NHS Joint Working Projects	5,275		5,275
DSG not delegated to schools	16,705		16,705
School Capital Fund	2,829		2,829
Schools Buy Back	923		923
Primary PRU Year-End Balance	71		71
Secondary PRU Year-End Balance	175		175
Schools' Balances	19,583		19,583
Total Ringfenced Monies	45,561	-	45,561