

Governance, Risk and Best Value Committee

10.00am, Tuesday 21 September 2021

Revenue Monitoring 2021/22 – Month Three Position – referral from the Finance and Resources Committee

Executive/routine
Wards
Council Commitments

1. For Decision/Action

- 1.1 The Finance and Resources Committee has referred a report on the Revenue Budget 2021/22: Month Three Position to the Governance, Risk and Best Value Committee for scrutiny.

Stephen S Moir
Executive Director of Corporate Services

Contact: Louise Williamson, Assistant Committee Officer
Legal and Assurance Division, Corporate Services Division
Email: louise.p.williamson@edinburgh.gov.uk

Referral Report

Revenue Monitoring 2021/22 – Month Three Position

2. Terms of Referral

- 2.1 On 12 August 2021, the Finance and Resources Committee considered a report which set out the first projected Council-wide revenue budget position for the year, based on analysis of the first three months' financial data. While a balanced overall position was projected, there remained considerable uncertainty around the ongoing impacts of the pandemic on the Council and its ALEOs and, more immediately, the level of the employee pay award for 2021/22.
- 2.2 The Finance and Resources Committee agreed:
- 2.2.1 To note that, based on current estimates of the in-year financial impacts of the pandemic, a balanced overall position was projected.
 - 2.2.2 To note, nonetheless, the potential for further expenditure pressures to emerge during the remainder of the year given remaining uncertainty over its medium- to longer-term impacts of the pandemic and thus the on-going need for pressures, savings delivery shortfalls and risks to be fully and proactively managed within Directorates and the Health and Social Care Partnership.
 - 2.2.3 To note that, in light of the above, updates would continue to be provided to members of the Committee during the remainder of the year.
 - 2.2.4 To refer the report to the Governance, Risk and Best Value Committee for scrutiny as part of its work programme.

3. Background Reading/ External References

- 3.1 [Finance and Resources Committee – 12 August 2021 - Webcast](#)
- 3.2 Minute of the Finance and Resources Committee – 12 August 2021

4. Appendices

- 4.1 Appendix 1 – report by the Executive Director of Corporate Services

Finance and Resources Committee

10.00am, Thursday, 12 August 2021

Revenue Monitoring 2021/22 – month three position

Executive/routine Wards Council Commitments	Executive
---	-----------

1. Recommendations

- 1.1 Members of the Finance and Resources Committee are recommended to:
 - 1.1.1 note that, based on current estimates of the in-year financial impacts of the pandemic, a balanced overall position is projected;
 - 1.1.2 note, nonetheless, the potential for further expenditure pressures to emerge during the remainder of the year given remaining uncertainty over its medium- to longer-term impacts of the pandemic and thus the on-going need for pressures, savings delivery shortfalls and risks to be fully and proactively managed within Directorates and the Health and Social Care Partnership;
 - 1.1.3 note that, in light of the above, updates will continue to be provided to members of the Committee during the remainder of the year; and,
 - 1.1.4 refer this report to the Governance, Risk and Best Value Committee for scrutiny as part of its work programme.

Stephen S. Moir

Executive Director of Corporate Services

Contact: Hugh Dunn, Service Director: Finance and Procurement,
Finance and Procurement Division, Corporate Services Directorate

E-mail: hugh.dunn@edinburgh.gov.uk | Tel: 0131 469 3150

Revenue Monitoring 2021/22 – month three position

2. Executive Summary

- 2.1 The report sets out the first projected Council-wide revenue budget position for the year, based on analysis of the first three months' financial data. While a balanced overall position is projected, there remains considerable uncertainty around the on-going impacts of the pandemic on the Council and its ALEOs and, more immediately, the level of the employee pay award for 2021/22.
- 2.2 It is therefore crucial that Executive Directors and the Chief Officer of the Edinburgh Health and Social Care Partnership fully manage pressures, risks and savings delivery shortfalls within their respective core budgets if the greater stability underpinning the framework approved by members on 27 May is not to be compromised.

3. Background

- 3.1 Members of Council approved a balanced one-year revenue budget for 2021/22 on 18 February 2021. In so doing, however, it was noted that there remained the potential for change based on the outcome of both the UK Budget and subsequent stages of the Draft Scottish Budget's Parliamentary consideration, as well as the availability and associated conditions of use of a number of financial "flexibilities", particularly the service concession-related flexibility.
- 3.2 Given this, a further update on the revenue budget framework was considered by the Finance and Resources Committee on 20 May. As noted in the Revenue Budget Outturn report included elsewhere on today's agenda, significant additional COVID-related funding was received late in 2020/21 and the unspent element was transferred to reserves at the year-end. This allowed the Council to increase significantly (from £18m to £39m) the level of provision for the continuing impacts of the pandemic in 2021/22, as well as offering the potential to address in full the residual funding gap in 2022/23.
- 3.3 The revised framework position also provided the opportunity to invest up to £21m over this period to address service pressures, anticipated savings shortfalls and member priorities. On 27 May, Council approved total investment across these

areas of £21m but with the potential for a number of these investments to give rise to additional recurring liabilities from 2022/23 onwards.

4. Main report

COVID-related impacts

- 4.1 As was the case in 2020/21, monitoring in the current year will focus not only on core service activity but, in addition, how the projected expenditure and income impacts of the pandemic compare to the provisions contained within the revised budget. Due to the continuing uncertainty around its longer-term impacts, while the level of provision has been increased from £18m to £39m, an element of this sum has not yet been formally disaggregated to services pending analysis of actual in-year impacts. For planning purposes, however, the indicative allocation of this £39m is as follows:

Area of expenditure pressure/income loss	£m
Reductions in parking income	8.0
Reductions in commercial rental income	5.0
Lothian Buses - loss of dividend	6.0
Arm's-Length External Organisations (ALEOs) - support for Edinburgh Leisure	6.0
ALEOs – other	1.0
Personal Protective Equipment	1.0
Homelessness	5.0
Other income/expenditure	7.0
Total funding for COVID impacts	39.0

- 4.2 In the case of homelessness services, the £5m shown above was supplemented by a further £5m within the framework baseline. In approving the £21m of additional investment on 27 May 2021, a further £2m was added to this sum, meaning that in total, the 2021/22 budget reflects an increase of £12m on the budgeted level of provision in 2020/21.
- 4.3 Other income/expenditure represents sums set aside in recognition of various anticipated continuing impacts of increased expenditure, or reductions in income, linked to the pandemic. These provisions include additional staffing costs in waste and cleansing and for the processing of support payments for both individuals and businesses, as well as assumed reductions in income for the Council's outdoor centres, cultural venues and community access to schools. As with all COVID-related projections, these will be the subject of on-going review.
- 4.4 At this stage and based on expectations around the timing of service resumption and likely ensuing demand, the total provision of £39m is assessed to be broadly sufficient once account is taken of anticipated savings in non-domestic rates costs of up to £1.9m following the extension until at least 31 March 2022 of the period of full relief granted to retail, hospitality and leisure properties.

Impacts on Council services

- 4.5 While parking income in April 2021 showed a marked decline relative to the equivalent figure for 2019 (the most recent meaningful comparator given that charges were suspended in April 2020), since that time income has increased towards pre-COVID levels and, if maintained, will see the full-year loss contained within the sum above. The adequacy of the assumed £5m provision for commercial property rental income mitigation is also being reviewed on an on-going basis but with some signs of recovery amongst the Council's corporate tenants.

Impacts on ALEOs

- 4.6 Lothian Buses has already advised the Council that it will not be in a position to pay any dividend in the current financial year. Transport Scotland has, however, confirmed that transport operator funding to contribute towards the additional net costs of operating safely at a time of reduced demand will continue to be provided to both Lothian Buses and Edinburgh Trams until at least the end of September, with funding arrangements thereafter to be considered.
- 4.7 Following the re-opening of the majority of Edinburgh Leisure's facilities on 26 April, after an initial surge in usage, recent weeks have seen patronage plateau at around 50% of pre-COVID levels. This may be attributable to changes in customer habits (including loss of "routines"), an element of continuing restrictions and a consequent loss of consumer confidence. It is anticipated, nonetheless, that the net call on the Council will be contained within the £6m assumed above.

Council Tax Reduction

- 4.8 In 2020/21, the Scottish Government made £2.430m of additional funding available to reflect increased uptake of Council Tax Reduction during the year. Demand in this area remains high but the Scottish Government has emphasised that no additional funding will be made available in 2021/22, with an expectation that any pressure be met from within COVID-related funding previously provided. As such, based on historic trends, current take-up and the potential for this to increase once furlough support ends at the end of September, an overall pressure of £1.395m is forecast in this area.
- 4.9 The position in respect of homelessness services is covered in more detail within the following sections.

Directorate projections

- 4.10 In addition to monitoring the on-going impacts of the pandemic, Executive Directors continue to oversee the delivery of approved savings and management of pressures within their respective areas. The approved budget framework for 2021/22 includes £12m of baselined additional investment in recognition of underlying service pressures, as well as applying a higher required level of assurance for savings to be included within it. While these measures provide a degree of contingency against the emergence of significant in-year pressures within services, it remains the role of Executive Directors to manage these fully when they do arise and to maintain expenditure within budgeted levels.

- 4.11 The following commentaries are based on the position as of the end of June and, as such, reflect organisational structures as of that point. Subsequent forecasts will reflect the transfer of functions and associated changes in senior management responsibility underpinning the organisational restructuring approved by Council on 27 May 2021.

Communities and Families

- 4.12 As of the time of writing, the Interim Executive Director of Education and Children's Services is projecting net pressures, after assumed corporate provisions for continuing COVID impacts on the service, of £2.562m.
- 4.13 The report to the Finance and Resources Committee's meeting on 20 May highlighted continuing pressures in homelessness services. Based on a review undertaken in April 2021, there has been a growth in overall numbers since December, giving rise to additional in-year costs of around £0.7m. While these additional costs may be mitigated by efficiencies in rates for bed and breakfast provision, a residual pressure of £1.2m relative to the £12m included within the budget framework remains, consistent with the level of pressure highlighted to members in May.
- 4.14 There is the potential for this pressure to increase further, subject to the impact of changes such as the suspension of the "local connection" condition and ending of furlough. It is hoped, however, that any growth in excess of the budgeted level of funding will be managed through the roll-out of more explicitly preventative services and income maximisation activity agreed by Council in February. Using the joint investment from the Council and additional Scottish Government Rapid Rehousing Transition Plan (RRTP) funding, the Council has established a Homelessness Transformational Prevention Programme (HTPP), allowing the recruitment of 28 additional officers to trial new ways of preventing homelessness in the first place and support people to access settled housing more quickly thus reducing the number of households in temporary accommodation by 650, a reduction of 15%, by March 2023. Further details of this and related prevention-based initiatives were reported to the Housing, Homelessness and Fair Work Committee on 3 June 2021.
- 4.15 Based on an assessment of current placement numbers, an estimated pressure of £0.7m also exists within residential and secure accommodation. The impact of COVID, including the number of staff requiring to self-isolate, continues to affect internal capacity and the scope for movement of places within the Council's own young people's centres. There is also a risk that the easing of COVID-related travel restrictions results in the presentation of further individuals and places additional pressures on the Council's capacity.
- 4.16 Elements of those approved savings, or reductions in investment, in respect of (i) home-to-school and other transport, (ii) management restructuring and (iii) fees and charges, together totalling £0.662m (15.6% of the total approved savings for the Directorate), are assessed as red and thus at risk of delivery at this time.
- 4.17 The Interim Executive Director is fully committed to making all efforts to identify mitigations to reduce the residual pressures and to identify and implement

management actions required to address these and a further update will be included in the report to the Committee's next meeting on 7 October.

Place

- 4.18 At this stage in the financial year, the Executive Director of Place is highlighting core budget pressures currently without mitigation across the Place Management and Place Development Divisions totalling some £1.5m, along with a number of other risks where corresponding mitigating actions are being developed. In addition, a small element of the Directorate's approved savings target is currently assessed as "red".
- 4.19 The Executive Director and his Senior Management Team will continue to consider regular updates and develop corresponding actions, such that net expenditure is brought back within approved levels.

Resources

- 4.20 As noted in a separate report on today's agenda, the Executive Director of Corporate Services is projecting a balanced position for those functions falling within his responsibility as of June 2021. Financial controls applied during 2020/21, including control of recruitment to all non-essential vacant posts and agency worker use, will continue to be applied during the current year. Controls will also be applied to discretionary expenditure where no legal or contractual commitment exists, to mitigate potential budget pressures.

Chief Executive's Services

- 4.21 As similarly noted in a separate report on today's agenda, it is forecast that expenditure will be maintained within the approved revenue budget for Chief Executive's Services for 2021/22. These budgets will be moved into the new Corporate Services Directorate for future monitoring reports.

Senior management restructuring and Voluntary Early Release Arrangements (VERA)

- 4.22 At the meeting of Council on 15 October 2020, members approved the use of up to £14.8m from the Workforce Transformation Fund to support a programme of senior leadership restructuring and efficiency-driven staff release.
- 4.23 To date, business cases delivering in-year savings of £1.776m have been approved, with this sum increasing to £2.014m in subsequent years. The associated payback period for the related severance costs is 16.5 months.
- 4.24 Of the total in-year savings delivered, £0.841m are assumed to enable delivery of previously-approved savings or address service pressures, leaving £0.935m to be set against the corporate target in this area of £2.940m. The resulting shortfall, at this stage, of £2.005m is therefore reflected within the overall monitoring position.

Savings delivery

- 4.25 The approved budget for 2021/22 is underpinned by the delivery of approved savings and assumed management of pressures of £25.7m. As shown in Appendix

2, 89% of these savings by value are currently assessed as green or amber. In cases where deliverability is assessed to be in doubt, the resulting shortfalls are reflected in the preceding sections.

Service investments

- 4.26 As part of the decisions made by Council on 27 May, in addition to providing sums totalling £8.2m to mitigate, on a one-off basis, service pressures and savings delivery shortfalls, members approved service investments totalling £12.8m. Implementation plans are being developed for these investments and a detailed update, including intended associated outcomes, will be presented to the Committee's next meeting on 7 October. Any in-year underspends against these investments will not automatically be carried forward into 2022/23 and thus also be considered in the context of offsetting future years' savings requirements.

Corporate budgets – loan charges and inflationary uplifts

- 4.27 Due to a combination of the enforced deferral of significant levels of planned capital expenditure, continuing low interest rates and proactive treasury management activity in addressing the Council's overall capital financing requirements, an in-year saving of £11.586m was recorded against loan charge expenditure in 2020/21.
- 4.28 The 2021/22 budget assumes the delivery of £10m of savings in this area. Analysis of the actual outturn position for 2020/21, taking into account continuing low interest rates, projected in-year spend in 2021/22 and planned debt redemption, points to the potential for a further saving of around £6m (i.e. £16m in total) and this sum is therefore available to offset, on a one-off basis, net pressures currently forecast within Directorates and shortfalls against Council-wide savings targets.
- 4.29 Current low inflation rates have also reduced the required provision for a number of index-linked contract uplifts and these, along with provisions where COVID-related delays have deferred the timing of the corresponding liability, have resulted in the availability of some £1.794m in related savings to address other pressures. Recent commodity and other indices have, however, indicated upward pressure in a number of areas and this saving should, at this stage, similarly only be assumed to be available on a one-off basis.

Overall position

- 4.30 Based on the projections and assumptions outlined in the preceding sections, a balanced overall position is forecast at this time. There remains, however, considerable uncertainty around the on-going impacts of the pandemic on the Council and its ALEOs and, more immediately, the level of the employee pay award for 2021/22. It is therefore crucial that Executive Directors and the Chief Officer of the Edinburgh Health and Social Care Partnership fully manage pressures, risks and savings delivery shortfalls within their respective core budgets if the greater stability of the framework approved by members on 27 May is not to be compromised.

2021/22 Local Government Employees national pay negotiations

- 4.31 The baseline level of provision for staff pay awards contained within the approved budget equates to an average of 2% across all staff groups. The revised Scottish Public Sector Pay Policy, to which the Local Government offer has been intentionally aligned, would give rise to an overall pressure of £1.2m in excess of this level of provision. This sum can, however, be contained within the assumed level of corporate savings noted above.
- 4.32 The joint unions for local government employees (UNISON, GMB and Unite the Union) recently voted to reject the employer's offer but with negotiations continuing. It remains the employer's view that the offer strikes an acceptable balance across affordability, employee recognition and maintenance of good industrial relations.
- 4.33 In view of the heightened expectations resulting from the revised offer made to Health staff, however, COSLA has pushed for the provision of additional funding to allow an equivalent offer to be made to the Local Government workforce. This request has, however, been declined by the Scottish Government.
- 4.34 The additional cost of backdating the current pay award to 1 December 2020 would be £4m (or £8m if based on the revised Health offer), a one-off £500 "thank you" payment to all remaining staff about £6m and matching the Health offer for 2021/22 (without backdating) about £12m, the last-mentioned also having implications for future years' funding gaps. It is the firm view of officers that, without the provision of additional funding, this would necessitate additional savings to be brought forward both in-year and in future years to address the resulting funding gaps and almost inevitably result in a significant corresponding loss of posts.

Financial flexibilities

- 4.35 Members of the Committee have received a number of previous updates on the basis on which a number of financial "flexibilities" could be made available to manage the impacts of the pandemic over a longer timeframe.
- 4.36 The budget approved by Council on 18 February 2021 assumed application of the loans fund principal repayment deferral flexibility, allowing the resulting £34m saving to be used to create a corresponding three-year contingency to provide a contribution towards the costs of some continuing pandemic-related impacts. Following the receipt of significant in-year funding late in 2020/21, however, the revised budget framework approved by Council on 27 May does not assume adoption of any flexibilities at this time, this avoiding any deferral of liabilities to future years.
- 4.37 Discussions on the potential application of the service concession (PPP) flexibility are continuing. A Review Working Group, comprising representatives of the Scottish Government, COSLA, Directors of Finance, professional audit bodies and treasury advisors, has been established and has met on two occasions. These considerations are highly technical in nature and have highlighted a need for further work in a number of areas. There is a danger, however, that discussions do not

result in the provision of any additional flexibility for councils whilst creating further uncertainty and delay for vital infrastructural investment as part of the post-pandemic recovery.

- 4.38 These comments notwithstanding, subject to an assessment of their applicability to the Council's circumstances and the magnitude of continuing COVID impacts, the position will be reviewed in the autumn and a recommendation on their adoption (or otherwise) made.

Edinburgh Integration Joint Board (EIJB)

- 4.39 In March 2021, the EIJB agreed the 2021/22 financial plan and associated savings and recovery programme. Recognising that the impact of the additional measures which would be required to balance the plan would have a significant negative impact on performance gains and, ultimately, on outcomes for people, the board made the difficult decision to support a budget which did not deliver financial balance. At this point the plan had a deficit of £9.3m and the EIJB Chief Officer and EIJB Chief Finance Officer were supported to continue tripartite efforts with colleagues in the Council and NHS Lothian to bridge this shortfall.
- 4.40 As part of the additional service investment approved by Council on 27 May, members allocated £2.5m of further support to the EIJB, reducing the financial gap to £6.8m (or £7.2m in respect of Council-delegated services). As of the time of writing, discussions are continuing with the Scottish Government to explore the extent to which the EIJB's earmarked reserves can be applied to support the range of financial pressures and challenges faced.
- 4.41 In addition to this underlying funding gap, an initial assessment has raised some concerns around the ability to deliver in full the assumed level of purchasing-related savings implicit within the delegated budget.

5. Next Steps

- 5.1 The cost and income impacts of the coronavirus pandemic will continue to be actively tracked and refined as additional clarity is received on the timing and nature of the easing of current restrictions.
- 5.2 Executive Directors require to bring forward measures to offset in full the savings delivery shortfalls and residual service pressures within their respective areas of responsibility. At this stage, however, shortfalls of £2.6m (Communities and Families) and £1.6m (Place) remain and the development of corresponding sustainable actions is required both to reduce any in-year call on the Council's earmarked reserves and enhance the sustainability of the budget framework.

6. Financial impact

- 6.1 The report notes a range of significant expenditure pressures, both in respect of Council services and impacts on the activities of the Council's ALEOs. While a

balanced in-year position is currently being forecast, the financial impacts of the pandemic are expected to continue at least into the medium term and will, alongside management of risks and pressures, thus be subject to on-going review as part of maintaining the integrity of the revised budget framework approved by Council on 27 May.

7. Stakeholder/Community Impact

- 7.1 A detailed report summarising the response to the Council's recent engagement on budget priorities for 2021/22 and beyond, including relevant supporting material from other engagement activity on priorities and life experiences during the COVID-19 pandemic, was considered by the Finance and Resources Committee on 2 February and referred on to Council as part of the 2021/22 budget-setting meeting.

8. Background reading/external references

- 8.1 [Rapid Rehousing Transition Plan – Annual Update on Progress](#), Housing, Homelessness and Fair Work Committee, 3 June 2021
- 8.2 [Revenue Budget Framework 2021/26 Update](#) – referral from the Finance and Resources Committee, The City of Edinburgh Council, 27 May 2021
- 8.3 [Revenue Budget 2020/21 and 2021/26 Budget Framework Update](#), Finance and Resources Committee, 4 March 2021
- 8.4 [Coalition Budget Motion](#), The City of Edinburgh Council, 18 February 2021

9. Appendices

- 9.1 Appendix 1 – 2021/22 Revenue Budget – Projected Expenditure Analysis
- 9.2 Appendix 2 – Approved savings and required pressures mitigations, 2021/22 – current status

	Revised Budget	Period Budget	Period Actual	Period Variance	Projected Outturn	Outturn Variance	Percentage Variance
	£000	£000	£000	£000	£000	£000	
Directorate / Division							
Chief Executive's Service	10,049	2,512	TBC	TBC	10,049	0	0.0
Communities and Families	465,399	116,350	TBC	TBC	467,961	2,562	0.6
Health and Social Care	233,439	58,360	TBC	TBC	233,439	0	0.0
Place	52,667	13,167	TBC	TBC	54,259	1,592	3.0
Resources	171,535	42,884	TBC	TBC	171,535	0	0.0
Lothian Valuation Joint Board	3,833	958	TBC	TBC	3,833	0	0.0
Directorate / Division total	936,921	234,230	0	0	941,075	4,154	0.4
Non-service specific areas							
Loan Charges	83,694				77,694	(6,000)	(7.2)
Other non-service specific costs less sums to be disaggregated:	37,622				35,848	(1,774)	(4.7)
- Apprenticeship Levy	2,075	519	TBC	TBC	2,075	0	0.0
- Non-Domestic Rates (poundage uplift)	505				505	0	n/a
- Energy	694				694	0	0.0
- Discretionary Rates	500				720	220	44.0
Additional investment approved by Council, 27 May	21,000	n/a	n/a	0	21,000	0	0.0
Additional funding for continuing COVID impacts approved by Council on 27 May (retained centrally at this stage)	20,975	n/a	n/a	0	20,975	0	0.0
Tram Shares	8,500	0	0	0	8,500	0	0.0
Council Tax Reduction Scheme	26,605	n/a	n/a	n/a	28,000	1,395	5.2
Staff early release costs	2,500	n/a	n/a	n/a	2,500	0	0.0
Senior Management Review/VERA savings	(2,940)	n/a	n/a	n/a	(935)	2,005	68.2
Net Cost of Benefits	(127)	n/a	n/a	n/a	(127)	0	0.0
Interest and investment income	(401)	0	0	0	(401)	0	0.0
Non-service specific areas total	201,202	519	0	0	197,048	(4,154)	(2.1)
Movements in reserves							
Net contribution to / (from) earmarked funds	(33,215)	0	0	0	(33,215)	0	0.0
Movements in reserves total	(33,215)	0	0	0	(33,215)	0	0.0
Sources of funding							
General Revenue Funding	(604,772)	(151,193)	(151,193)	0	(604,772)	0	0.0
Non-Domestic Rates	(188,796)	(47,199)	(47,199)	0	(188,796)	0	0.0
Council Tax	(311,340)	(77,835)	(77,835)	0	(311,340)	0	0.0
Sources of funding total	(1,104,908)	(276,227)	(276,227)	0	(1,104,908)	0	0.0
In-year (surplus) / deficit	0	(41,478)	(276,227)	0	0	0	0.0

Approved savings and required pressures mitigations, 2021/22 - current status

Summary: Communities and Families		Mitigation Plan required	Savings Plans Required			Current savings assessment			
Saving	Pressures Remaining from 2020/21	Investment Payback 2021/22	Pre-Approved Saving 2021/22	Approved New Saving 2021/22	Total 2021/22	Green	Amber	Red	Black
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Early Years (restructure of staffing)			0.300		0.300	0.300			
Edinburgh Leisure Service Payment			0.380		0.380	0.380			
Police Funded Officers			0.478		0.478	0.478			
Instrumental Music Service			0.150		0.150	0.150			
Quality Improvement Officers			0.120		0.120	0.120			
Strategic Service Reviews: Libraries and Adult Learning			0.250		0.250		0.250		
Library Opening Hours			0.050		0.050		0.050		
School Efficiencies (DSM)			0.600		0.600	0.600			
Mainstream DSM	0.300				0.300		0.300		
Transport Review	0.400	0.500			0.900	0.600		0.300	
Efficiencies - Management Savings	0.358				0.358	0.081		0.277	
Night Noise Team	0.100				0.100	0.100			
Fees and Charges average 5% uplift			0.256		0.256	0.086	0.085	0.085	
Total Communities and Families	1.158	0.500	2.584	0.000	4.242	2.895	0.685	0.662	0.000
Statutory Consents			0.040		0.040	0.040			
Parks and Green Spaces (<i>Inch Nursery proposal</i>)			0.100		0.100		0.050	0.050	
Depots and Yards			0.210		0.210	0.210			
Parking action plan phase 2			0.520		0.520	0.520			
Culture Services Review of Museums and Galleries			0.150		0.150	0.100	0.050		
Culture Service (Income Maximisation)			0.038		0.038			0.038	
Cashless Parking - across the City			0.150		0.150	0.075	0.075		
Development and Business Services Operating Model			0.950		0.950	0.330	0.620		
Scientific, Bereavement and Registration Services			0.090		0.090		0.090		
Reduced short-term funding for asset life reprofiling (roads and infrastructure; 2021/22 only)				1.000	1.000	1.000			
Increase garden waste charge - full cost recovery				0.160	0.160	0.160			
Fees and Charges average 5% uplift			0.938		0.938	0.559	0.379		
Total Place	0.000	0.000	3.186	1.160	4.346	2.994	1.264	0.088	0.000
Digital delivery			0.250		0.250		0.250		
Resources Directorate Workforce Savings - Finance Workforce savings			0.110		0.110	0.110			
Reprofiling of repairs and maintenance expenditure				2.000	2.000		2.000		
Renting of Assets for 5G nodes				0.050	0.050		0.050		
Print,Mail and Scan Strategy Development				0.100	0.100		0.100		
ICT contract extension savings				0.950	0.950	0.950			
Fees and Charges average 5% uplift - HR Services			0.009		0.009	0.009			
Fees and Charges average 5% uplift - Customer and Digital Services			0.057		0.057	0.057			
Fees and Charges average 5% uplift - Legal and Risk			0.011		0.011	0.011			
Fees and Charges average 5% uplift - Property and Facilities Management			0.058		0.058	0.058			
Total Resources	0.000	0.000	0.495	3.100	3.595	1.195	2.400	0.000	0.000
Chief Officers and Senior/Middle Management Review	0.136		1.604		1.740	0.734		1.006	
VERA (net of pay provision offset - 2021/22)				1.200	1.200	0.201		0.999	
Total Council-wide	0.136	0.000	1.604	1.200	2.940	0.935	0.000	2.005	0.000
Borrowing Costs			4.000	6.000	10.000	10.000			
Procurement			0.100		0.100	0.100			
Past service pension costs - incremental reductions in liability				0.500	0.500	0.500			
Total Corporate	0.000	0.000	4.100	6.500	10.600	10.600	0.000	0.000	0.000
Total (all Council)	1.294	0.500	11.969	11.960	25.723	18.619	4.349	2.755	0.000
						72.4%	16.9%	10.7%	0.0%