



CABINET

Date of Meeting	Tuesday, 20 February 2018
Report Subject	Revenue Budget Monitoring 2017/18 (MONTH 9)
Cabinet Member	Leader of the Council and Cabinet Member for Finance
Report Author	Corporate Finance Manager
Type of Report	Operational

EXECUTIVE SUMMARY

This monthly report provides the current revenue budget monitoring position for 2017/18 for the Council Fund and Housing Revenue Account. This report presents the position, based on actual income and expenditure, as at Month 9 of the financial year. The report projects how the budget would stand at the close of the financial year if all things remained equal.

The projected year end position, without mitigation to reduce cost pressures and improve the yield on efficiency planning is:-

Council Fund

- Net in year expenditure forecast to be £0.908m greater than budget
- Projected contingency reserve balance as at 31 March 2018 of £4.174m

Housing Revenue Account

- Net in-year expenditure forecast to be £0.035m higher than budget
- Projected closing balance as at 31 March 2018 of £1.081m

RECOMMENDATIONS

1	To note the overall report and the projected Council Fund contingency sum as at 31 st March 2018.
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2	To note the projected final level of balances on the Housing Revenue Account (HRA).
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REPORT DETAILS

1.00	EXPLAINING THE MONTH 9 POSITION																																																																											
1.01	<p><u>Council Fund Overall Position</u></p> <p>The operating deficit reported is £0.908m greater than the budget which is an increase of £0.062m in the deficit reported last month.</p>																																																																											
1.02	<p>Council Fund Latest In-Year Forecast</p> <p>The table below shows the projected position by portfolio.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">TOTAL EXPENDITURE AND INCOME</th> <th style="text-align: center;">Original Budget</th> <th style="text-align: center;">Revised Budget</th> <th style="text-align: center;">Projected Outturn</th> <th style="text-align: center;">In-Year Over / (Under) spend</th> </tr> <tr> <th></th> <th style="text-align: center;">£m</th> <th style="text-align: center;">£m</th> <th style="text-align: center;">£m</th> <th style="text-align: center;">£m</th> </tr> </thead> <tbody> <tr> <td>Social Services</td> <td style="text-align: right;">61.471</td> <td style="text-align: right;">62.454</td> <td style="text-align: right;">63.290</td> <td style="text-align: right;">0.836</td> </tr> <tr> <td>Community & Enterprise</td> <td style="text-align: right;">12.518</td> <td style="text-align: right;">12.540</td> <td style="text-align: right;">11.617</td> <td style="text-align: right;">(0.886)</td> </tr> <tr> <td>Streetscene & Transportation</td> <td style="text-align: right;">27.467</td> <td style="text-align: right;">27.578</td> <td style="text-align: right;">29.684</td> <td style="text-align: right;">2.132</td> </tr> <tr> <td>Planning & Environment</td> <td style="text-align: right;">5.043</td> <td style="text-align: right;">4.931</td> <td style="text-align: right;">5.253</td> <td style="text-align: right;">0.296</td> </tr> <tr> <td>Education & Youth</td> <td style="text-align: right;">10.966</td> <td style="text-align: right;">10.981</td> <td style="text-align: right;">11.171</td> <td style="text-align: right;">0.187</td> </tr> <tr> <td>Schools</td> <td style="text-align: right;">88.862</td> <td style="text-align: right;">88.928</td> <td style="text-align: right;">88.862</td> <td style="text-align: right;">0.000</td> </tr> <tr> <td>People & Resources</td> <td style="text-align: right;">4.283</td> <td style="text-align: right;">4.118</td> <td style="text-align: right;">4.572</td> <td style="text-align: right;">0.486</td> </tr> <tr> <td>Governance</td> <td style="text-align: right;">7.675</td> <td style="text-align: right;">7.655</td> <td style="text-align: right;">7.764</td> <td style="text-align: right;">0.108</td> </tr> <tr> <td>Organisational Change 1</td> <td style="text-align: right;">5.801</td> <td style="text-align: right;">5.587</td> <td style="text-align: right;">5.843</td> <td style="text-align: right;">0.077</td> </tr> <tr> <td>Organisational Change 2</td> <td style="text-align: right;">2.422</td> <td style="text-align: right;">2.288</td> <td style="text-align: right;">1.985</td> <td style="text-align: right;">(0.292)</td> </tr> <tr> <td>Chief Executive</td> <td style="text-align: right;">3.008</td> <td style="text-align: right;">2.926</td> <td style="text-align: right;">2.796</td> <td style="text-align: right;">(0.132)</td> </tr> <tr> <td>Central & Corporate Finance</td> <td style="text-align: right;">25.642</td> <td style="text-align: right;">25.172</td> <td style="text-align: right;">23.228</td> <td style="text-align: right;">(1.905)</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">255.156</td> <td style="text-align: right;">255.156</td> <td style="text-align: right;">256.065</td> <td style="text-align: right;">0.908</td> </tr> </tbody> </table>	TOTAL EXPENDITURE AND INCOME	Original Budget	Revised Budget	Projected Outturn	In-Year Over / (Under) spend		£m	£m	£m	£m	Social Services	61.471	62.454	63.290	0.836	Community & Enterprise	12.518	12.540	11.617	(0.886)	Streetscene & Transportation	27.467	27.578	29.684	2.132	Planning & Environment	5.043	4.931	5.253	0.296	Education & Youth	10.966	10.981	11.171	0.187	Schools	88.862	88.928	88.862	0.000	People & Resources	4.283	4.118	4.572	0.486	Governance	7.675	7.655	7.764	0.108	Organisational Change 1	5.801	5.587	5.843	0.077	Organisational Change 2	2.422	2.288	1.985	(0.292)	Chief Executive	3.008	2.926	2.796	(0.132)	Central & Corporate Finance	25.642	25.172	23.228	(1.905)	Total	255.156	255.156	256.065	0.908
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1.03	The reasons for the projected variances are summarised within Appendix 1 with key significant portfolio variances explained in paragraphs 1.04 to 1.10																																																																											

	<p>below. As has been the practice in recent years where a variance has been due to a conscious change to policy or practice, the resulting variance is managed corporately with the relevant portfolio not expected to meet any shortfall.</p>
1.04	<p><u>Streetscene & Transportation</u></p> <p>There is a projected overspend of £2.132m within this portfolio.</p> <p>The overspend partly comprises of the materialisation of some of the known significant risks identified when the 2017/18 budget was set by Council and other conscious changes to policy or practice which were detailed in the Month 4 report.</p> <p>The net position on the projected overspend excluding the conscious changes to policy and practice is a now an operating deficit of £0.795m.</p>
1.05	<p><u>Social Services</u></p> <p>The projected outturn for Out of County placements in Children's Services is currently £1.462m over budget due to the number of high cost placements, this is an increase of £0.097m from the figure reported in month 8.</p>
1.06	<p><u>Education & Youth</u></p> <p>The projected outturn for the education element of Out of County placements is reporting an overspend of £0.322m. This is an increase of £0.092m from the amount reported in month 8. This increase is due to a number of new placements which have commenced within this period as well as extending the duration of two placements.</p>
1.07	<p>There is a continuing risk in the volatility of demand for Out of County Placements and the impact on service costs which cannot be predicted with any certainty. There is always a risk of significant variances occurring such as those reported in paragraphs 1.05 and 1.06 above. This area continues to be closely monitored.</p>
1.08	<p><u>Planning & Environment</u></p> <p>There is a projected in-year Planning Fee Income shortfall of £0.255m due to the impact of the Welsh Government requirements for major developers to enter into pre consultation as detailed in the previous report.</p>
1.09	<p><u>Community & Enterprise</u></p> <p>There is a projected underspend on the Council Tax Reduction Scheme (CTRS) of £0.556m based on current demand which will be kept under review throughout the year together. There is also a favourable variance on the Council Tax Collection fund of £0.440m due to Single Person Discount review work.</p>

1.10	<p><u>Central & Corporate Finance</u></p> <p>There is a positive variance of £1.905m projected within this area which is mainly due to the finalisation of social care funding issues as previously reported.</p> <p>The projected underspend reported in month 8 has increased by £0.142m and is mostly due to an expected increase in the support services recharge to the HRA which has occurred as a result of an annual review of support charges.</p> <p>Major variances within this area include a positive variance on the pension fund contributions, due to a lower than anticipated pressure to fund the in-year increase due to the actuarial review of £0.325m, offset by a shortfall in the income target of £0.407m and lower than anticipated levels of car parking income at County Hall of £0.080m.</p> <p>There is also a positive variance due to the auto enrolment of employees to the pension scheme which became effective in October 2017 (now deferred until January 2018). As employers are legally compelled to enrol eligible staff into a qualifying pension scheme budget provision was set aside to meet potential pension contribution costs. Early analysis indicates that the actual numbers are less than originally estimated, and when combined with the postponement of the auto enrolment date, gives a favourable in year variance of £0.443m.</p>
1.11	<p><u>Significant Movements between Month 8 and Month 9 Budget</u></p> <p>Most budget transfers between portfolios this month are minor, however there was a significant movement transferring budget for pension deficit recovery from Organisational Change 1 to Central and Corporate Finance. This was an accounting adjustment.</p>
1.12	<p><u>Achievement of Planned In-Year Efficiencies</u></p> <p>The Council set a challenging target for the level of efficiencies to be achieved in year as part of its approach to annual budget planning. These efficiencies are generated from the three year service portfolio business plans and from corporate financial planning. The 2017/18 budget contains £8.433m of specific efficiencies which are tracked and monitored. In recent years the level of efficiency achievement has averaged at around 85% though the council aspires to raise this to 95% in 2017/18 as reflected in the recent MTFS KPI's.</p> <p>The current assessment of the efficiencies to be achieved in 2017/18 shows that £7.966m (94%) of the efficiencies would be achieved which is 1% lower than the target. There is a further risk that any ongoing under-achievement of efficiencies will have a recurring and negative impact on the 2018/19 budget. Further details on the current status on efficiencies can be seen in Appendix 3 with the overall impact in relation to any impact for 2018/19 being reviewed as part of the ongoing work on the MTFS.</p>

1.13	<p>Tracking of In Year Risks and Emerging Issues</p> <p>At the time of setting the Budget for 2017/18 a number of significant risks were identified including the costs of procuring local public and school bus services and the potential reduction of the Single Environment Grant.</p>
1.14	<p>In addition to the known risks referred to above there are also a number of new risks which have emerged in-year and are incorporated into the projected outturn.</p>
1.15	<p>A comprehensive and robust piece of work has been undertaken to assess the risks and mitigations of these variances and any potential impacts on the 2018/19 budget. The outcome of this work is detailed in the 'Stages One and Two of the Council Fund Budget 2018/19 and Planning for the Closing Stage Three' report which is reported to Council on 30 January 2018.</p>
1.16	<p>Winter Maintenance</p> <p>As at the 8th January the Winter Maintenance budget has been expended in full due to the recent snow event and adverse weather which could result in the use of the winter maintenance reserve. An average winter consists of 70 turnouts and 5 snow days. The service has currently had 83 turnouts to date with the potential for further adverse weather over the next few months. A total of 2,024 tonnes of salt was spread during the snow period in December.</p>
1.17	<p>Inflation</p> <p>Included within the 2017/18 budget are provision for pay (£0.915m), targeted price inflation (£0.313m), food (£0.051m), fuel (£0.033m) and Energy (£0.061m).</p>
1.18	<p>Portfolios have received their allocations for pay and price and there is a remaining balance of £0.014m which is included within the overall outturn figure.</p>
1.19	<p>A limited amount of funding was set aside in the 2017/18 budget for non-standard inflation (NSI) and to date no allocations have been made. Until the impact of the winter months is known it is difficult to project accurately the final costs and any likely contribution from the allocation. These areas continue to be closely monitored and updates will be provided in future reports.</p>
1.20	<p>Reserves and Balances</p> <p><u>Un-earmarked Reserves</u></p> <p>The 2016/17 outturn reported to Cabinet on 18 July 2017 showed un-earmarked reserves at 31 March 2016 (above the base level of £5.769m) of £5.133m.</p>

1.21	Taking into account the current projected overspend at Month 9 and previously agreed allocations the balance on the Contingency Reserve at 31 March 2018 is projected to be £4.174m as detailed in appendix 4.																																																																																												
1.22	<p>Earmarked Reserves</p> <p>The table below gives a summary of earmarked reserves as at 1 April 2017 and provides an estimate of projected balances as at the end of the current financial year.</p>																																																																																												
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1.24	As requested at the previous Corporate Resources Overview Scrutiny Committee further work has been undertaken to review the reserves and balances which have not been drawn upon this financial year. An update on this work will be provided verbally to the Committee.																																																																																												
1.25	<p>Housing Revenue Account</p> <p>The 2016/17 Outturn Report to Cabinet on 18 July 2017 showed an un-earmarked closing balance at the end of 2016/17 of £1.116m and a closing balance of earmarked reserves of £0.526m.</p>																																																																																												

1.26	The 2017/18 budget for the HRA is £33.633m which includes a movement of £0.035m from reserves.
1.27	The Month 9 monitoring for the HRA is projecting in year expenditure to be £0.035m lower than budget and a closing un earmarked balance as at 31 March 2018 of £1.081m, which at 3.2% of total expenditure satisfies the prudent approach of ensuring a minimum level of 3%.

2.00	RESOURCE IMPLICATIONS
2.01	The Revenue Budget Monitoring Report reflects the planned use of the financial resources of the Council for the current financial year and details the variations in the first four months and the risks as known.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	None required

4.00	RISK MANAGEMENT
4.01	There are in-year risks and emerging issues which are covered in the main section of the report from paragraph 1.13 to 1.16. Details of these risks were reported in full within the Month 4 report.

5.00	APPENDICES
5.01	Appendix 1: Council Fund – Movement in Variances from Month 8 Appendix 2: Council Fund – Budget Variances Appendix 3: Council Fund – Programme of Efficiencies Appendix 4: Council Fund – Movement on Un-earmarked Reserves Appendix 5: Housing Revenue Account Variances

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	None required. Contact Officer: Sara Dulson (Finance Manager) Telephone: 01352 702287 E-mail: sara.dulson@flintshire.gov.uk

7.00	GLOSSARY OF TERMS
7.01	Budget: a statement expressing the Council's policies and service levels in financial terms for a particular financial year. In its broadest sense it includes both the revenue budget and capital programme and any authorised amendments to them.
7.02	Council Fund: the fund to which all the Council's revenue expenditure is charged.
7.03	Financial Year: the period of twelve months commencing on 1 April.
7.04	Housing Revenue Account: the Housing Revenue Account (HRA) is a local authority account showing current income and expenditure on housing services related to its own housing stock. The account is separate from the Council Fund and trading accounts and is funded primarily from rents and government subsidy.
7.05	Projected Outturn: projection of the expenditure to the end of the financial year, made on the basis of actual expenditure incurred to date.
7.06	Reserves: these are balances in hand that have accumulated over previous years and are held for defined (earmarked reserves) and general (general reserves) purposes. Councils are required to regularly review the level and purpose of their reserves and to take account of the advice of the Chief Finance Officer.
7.07	Revenue: a term used to describe the day-to-day costs of running Council services and income deriving from those services. It also includes charges for the repayment of debt, including interest, and may include direct financing of capital expenditure.
7.08	Underspend: when referring to expenditure the actual expenditure incurred is less than budget. Shown as a –ve. When referring to income the actual income achieved exceeds the budget. Shown as a –ve.
7.09	Variance: difference between latest budget and actual income or expenditure. Can be to date if reflecting the current or most up to date position or projected, for example projected to the end of the month or financial year.
7.10	Virement: the transfer of budget provision from one budget head to another. Virement decisions apply to both revenue and capital expenditure heads, and between expenditure and income, and may include transfers from contingency provisions. Virements may not however be approved between capital and revenue budget heads.
7.11	Medium Term Financial Strategy: a written strategy which gives a forecast of the financial resources which will be available to a Council for a given period, and sets out plans for how best to deploy those resources to meet its priorities, duties and obligations.

Budget Monitoring Report
Council Fund Variances

MONTH 9 - SUMMARY

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
Social Services		
Older People		
Localities	0.031	Reduction in Residential Care property income
Resources & Regulated Services	0.052	Residential and Nursing Care reduction in service user contributions income
Other Minor Variances	(0.002)	
Disability Services		
Resources & Regulated Services	(0.142)	Additional income from Supporting People reserve and former Independent Living Fund
Transition & Disability Services	0.044	Changes to salary allocations - Social Worker previously funded from Integrated Care Fund and one off funding for project support
Other Minor Variances	0.013	
Mental Health Services		
Residential Placements	(0.102)	Reduction in placements, changes to 1 other care package costs and increased income
Other Minor Variances	0.029	Net minor variances, each less than £0.025m the largest of these variances an increase in outturn Substance Misuse for £0.023m.
Children's Services		
Professional Support	0.041	Children's Integrated Disability Service (CIDS) - increased staffing and direct payments to service users
Out of County Placements	0.097	Changes to placement costs and 1 new high cost placement
Other Minor Variances	0.024	
Development & Resources		
Other Minor Variances	(0.022)	
Total Social Services	0.063	
Community & Enterprise		
Customer And Housing Services	0.014	Minor variances.
Council Fund Housing	0.018	Minor variances.
Regeneration	0.003	Minor variances.
Revenues & Benefits	0.007	Minor variances.
Housing Programmes	(0.004)	Minor variances.
Total Community & Enterprise	0.037	
Streetscene & Transportation		
Ancillary Services & Performance		
Waste Collection	0.030	Delay in the development of the new Rockcliffe HRC site.
Other Minor Variances	(0.005)	Minor variances.
Highways Network		
Other Minor Variances	0.002	Minor variances.
Transportation & Logistics		
Other Minor Variances	0.001	Minor variances.
Total Streetscene & Transportation	0.028	

Planning & Environment		
Business		
Minor Variances	0.002	Minor variances.
Community		
Minor Variances	(0.002)	Minor variances.
Development		
Minor Variances	(0.008)	Minor variances.
Access		
Minor Variances	(0.001)	Minor variances.
Shared Services		
Minor Variances	0.000	Minor variances.
Strategy		
Other Minor Variances	(0.014)	Minor variances.
Total Planning & Environment	(0.024)	
Education & Youth		
Inclusion & Progression	0.077	Adverse movement in variance largely relates to Out of County placements £0.075m. Several new placements have been agreed during the period, two placements due to end have also been extended. Includes other minor variances from within service area £0.002m.
School Improvement Systems	(0.015)	Minor variances from across service area. Includes savings from a current vacant post.
Business Change & Support	0.002	Minor variances from across service area.
Total Education & Youth	0.064	
Schools	(0.000)	
People & Resources		
HR & OD	0.008	Minor variances.
Corporate Finance	0.023	Minor variances.
Total People & Resources	0.031	
Governance		
Legal Services	0.003	Minor variances.
Democratic Services	0.013	Minor variances.
Internal Audit	0.000	Minor variances.
Procurement	(0.022)	Minor variances.
ICT	(0.000)	Minor variances.
Total Governance	(0.005)	
Organisational Change 1		
Public Libraries & Arts, Culture & Events	0.001	Minor variances.
Museums	(0.000)	Minor variances.
County Archives	0.001	Minor variances.
Leisure	0.000	Minor variances.
Community Assets	0.000	Minor variances.
Total Organisational Change 1	0.002	
Organisational Change 2		
Administrative Buildings	(0.005)	Minor variances.
Agricultural Estates	0.011	Minor variances.
Property Asset And Development	0.017	Minor variances.
Caretaking & Security	(0.008)	Minor variances.
Industrial Units	(0.044)	£0.027m underspend resulting from a reduced repairs and maintenance spend. Minor variances £0.017m.
CCTV & Open Spaces	0.017	Minor variances.
Minor Variances	0.023	Minor variances.
Total Organisational Change 2	0.011	
Chief Executive	(0.002)	Minor variances.

Central and Corporate Finance	(0.142)	Review of Support Service charges has led to increased income charge to the Housing Revenue Account £0.104m. Apprentice Tax Levy reduced £0.030m due to increased data. Pension Fund reduced variance £0.030m surplus of budget, impact of Alternative Delivery model. Minor variances increase by £0.022m
Grand Total	0.062	

Budget Monitoring Report
Council Fund Variances

MONTH 9 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Social Services						
Older People						
Localities	15.990	15.616	(0.375)	(0.406)	Residential and Nursing Care reflects a projected overspend of £0.107m due to the increase in service users as a consequence of the increase in the Residential Care capital limit from £24,000 to £30,000 which wasn't fully funded by Welsh Government. Domiciliary Care reflects a projected underspend of £0.099m based on existing service users. Other underspends include a projected underspend of £0.105m on Intake/First Contact of which £0.071m is due to part year vacancy savings from within the Single Point of Access team. Locality Teams staffing reflects a projected underspend of £0.245m due to short term vacancy savings for a number of posts. Overall net minor variances amount to £0.033m.	Continue to lobby Welsh Government seeking regional support on the basis that the additional funding allocated by Welsh Government was inadequate to meet the full cost of additional service users.
Reablement Services	0.469	0.398	(0.071)	(0.074)	Reablement reflects a projected underspend of £0.071m which is due to additional Continuing Health Care (CHC) funding from BCUHB	Continue to monitor and review.
Community Equipment Contribution	0.478	0.373	(0.105)	(0.100)	Following review and implementation of an updated Section 33 partnership agreement for the North East Wales Community Equipment Store (NEWCES), the contribution levels of partners have been updated resulting in a reduced level of contribution from FCC going forward. In the longer term this saving has been earmarked for funding of some of the revenue costs for the new extra care facilities.	These savings have been earmarked for future realignment to meet some of the revenue costs funding requirement for the new Flint Extra Care facility - Llys Raddington.
Resources & Regulated Services	5.983	5.565	(0.418)	(0.470)	The main influences on the projected underspend of £0.418m are short term vacancy savings within extra care schemes £0.207m due to recruitment and retention difficulties in the care sector. Additional residential client contributions amount to £0.236m, and other minor variances amount to a net +£0.025m.	Continue to monitor and review.
Minor Variances	0.234	0.231	(0.003)	(0.002)		
Disability Services						
Resources & Regulated Services	19.744	19.805	0.061	0.202	The reduced projected overspend of £0.061m is mainly due to demand influences within in-house and externally provided Supported Living, there are some offsetting under and overspends within Work Opportunities/Day Centre and PDSI services are being reviewed with a view to corrective action being taken by way of budget realignment.	Following recent feedback from Corporate Resources Overview and Scrutiny committee, a full review will be undertaken of the reasons for this overspend and an action plan will be drawn up with a view to early remedial action.
Disability Services	0.716	0.531	(0.185)	(0.186)	Increased CHC Funding for two service users under Transition to Adulthood from BCUHB. In addition, the contribution the Council is required to make for four high cost Transition service users to Welsh Government for residential college placements has reduced.	Continue to monitor and review.
Administrative Support	0.168	0.027	(0.142)	(0.153)	The projected underspend is due mainly to short term vacancy savings.	Continue to monitor and review.
Minor Variances	0.692	0.733	0.041	(0.003)		
Mental Health Services						
Residential Placements	1.140	1.402	0.263	0.365	Ongoing pressure due to the numbers of long term residential placements, despite maximisation of opportunities to secure joint funding contributions from BCUHB	Following recent feedback from Corporate Resources Overview and Scrutiny committee, a full review will be undertaken of the reasons for this overspend and an action plan will be drawn up with a view to early remedial action.
Minor Variances	2.525	2.463	(0.062)	(0.090)		

Budget Monitoring Report
Council Fund Variances

MONTH 9 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Children's Services						
Family Placement	2.464	2.667	0.203	0.188	The projected overspend is due to the number of children in care. There has been an increase in the number of children who are subject to Foster Care/Special Guardianship/Adoption who have moved through the age barriers. Other influences include new adoption and Special Guardianship Order (SGO) payments and new Foster Carers entering the system, foster carers progressing from Level 1, 2, 3 and 4. Travel costs and Christmas and birthday allowances.	Following recent feedback from Corporate Resources Overview and Scrutiny committee, a full review will be undertaken of the reasons for this overspend and an action plan will be drawn up with a view to early remedial action.
Family Support	0.296	0.370	0.074	0.073	There are pay pressures due to a combination of new contractual arrangements having been implemented for sessional workers and a number of the staff working significant additional hours.	Continue to monitor and review.
Professional Support	4.808	5.059	0.250	0.209	The projected overspend is due mainly to ongoing service pressures particularly within Prevention and Support, and is influenced by the need to support wider regional work on child protection issues	Following recent feedback from Corporate Resources Overview and Scrutiny committee, a full review will be undertaken of the reasons for this overspend and an action plan will be drawn up with a view to early remedial action.
Out of County Placements	3.641	5.103	1.462	1.365	This pressure is a continuation of the experience in 2016/17, where there was a significant increase in the number of high cost placements which was partly influenced by interpretations of additional responsibilities under the Social Services and Well-being (Wales) Act 2014.	Following recent feedback from Corporate Resources Overview and Scrutiny committee, a full review will be undertaken of the reasons for this overspend and an action plan will be drawn up with a view to early remedial action.
Minor Variances	1.291	1.307	0.016	0.007		
Development & Resources						
Charging Policy income	(2.641)	(2.783)	(0.142)	(0.148)	The projected underspend is due to surplus income which is mainly caused by the full year impact of changes to disregard rules on financial assessments which came into effect from August 2016	Continue to monitor and review.
Safeguarding Unit	0.810	0.907	0.097	0.098	There are continued significant demand influenced pressures on this service particularly within Adults safeguarding due to a significant increase in the numbers of referrals and the ongoing impact of the Deprivation of Liberty Safeguarding (DoLS) assessments.	Following recent feedback from Corporate Resources Overview and Scrutiny committee, a full review will be undertaken of the reasons for this overspend and an action plan will be drawn up with a view to early remedial action.
Good Health	0.941	0.820	(0.121)	(0.116)	The projected underspend is due to a number of short term vacancy savings and from recouping an overpayment from a Voluntary Organisation.	Continue to monitor and review.
Minor Variances	2.704	2.696	(0.008)	0.014		
Total Social Services	62.454	63.290	0.836	0.773		
Community & Enterprise						
Customer And Housing Services	1.568	1.615	0.046	0.033	Additional expenditure projected on Temporary Homeless Accommodation of £0.035m resulting from a reduction in Housing Benefit income due to Universal Credit roll out. Other variances within the service £0.011m.	Continue to monitor increased expenditure in the Homelessness Service and report on any significant variances.
Council Fund Housing	(0.372)	(0.415)	(0.043)	(0.061)	Net efficiency of £0.043m across the service arising from vacancy savings in Accommodation Support £0.110m, increased expenditure on alarm monitoring £0.036m and the purchase of carelink equipment £0.038m. Other variances across the service £0.007m.	Continue to monitor expenditure in 17/18 and into 18/19.
Regeneration	0.412	0.512	0.100	0.097	Variance relates to Markets income review £0.052m and unachieved framework income for Energy Efficiency projects within 2017/18 £0.050m. Includes other minor variances £0.002m.	Continue to closely monitor income levels.
Revenues & Benefits	10.792	9.798	(0.994)	(1.001)	Projected underspend on the budgeted provision for Council Tax Reduction Scheme £0.556m. Anticipated surplus on the Council Tax Collection Fund following the conclusion of the Single Person Discount review work £0.440m. Other minor variances of £0.002m from across the service.	Continue to monitor closely as these areas are highly volatile and projections are likely to change throughout the year.
Housing Programmes	0.140	0.145	0.005	0.009	Minor variances.	Continue to monitor and review.
Total Community & Enterprise	12.540	11.654	(0.886)	(0.923)		

Budget Monitoring Report
Council Fund Variances

MONTH 9 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Streetscene & Transportation						
Ancillary Services & Performance						
Waste Collection	7.118	7.589	0.470	0.440	<p>Adverse variance of £0.200m relating to lower than anticipated energy production at the Landfill sites and reduced electricity sales from reducing levels of gas extraction.</p> <p>Environment and Sustainable Development (ESD) grant pressure £0.111m due to the reduction of the grant in 17/18 of 3.7%.</p> <p>Delay in the development of the new Rockcliffe HRC site resulting in additional running costs of two existing sites continuing to operate £0.075m.</p> <p>Increase in CPI apply to the waste treatment contract of 2.8% above the 1% built into the monitoring, 0.030m.</p> <p>£0.020m pressure from additional NNDR costs due to the reassessment of two HRC sites.</p> <p>Potential risk around plastic recycling prices. Its expected in 6 months time prices will drop due to external market factors.</p>	<p>Energy production income levels being monitored monthly and contracts being prepared for the service to be outsourced.</p> <p>Reported in Programme Board Efficiency Tracker</p> <p>Keep under review as part of MTFS Indicative reduction in ESD grant for 18/19 - £0.299m</p>
Parking & Enforcement	(0.084)	0.017	0.102	0.109	<p>Shortfall of income from Flint Car Parking £0.100m. Pressure due to the town centre redevelopment being ongoing and impacting on the rollout of changes across the town.</p>	<p>Keep under review as part of MTFS</p> <p>Reported in Programme Board Efficiency Tracker</p>
Other Minor Variances	0.796	0.795	(0.001)	(0.003)		
Highways Network						
Highways Network	7.466	7.812	0.345	0.344	<p>Due to ongoing discussions on Community Asset Transfers (CATs), the maintenance liability being transferred for Cemeteries to Town/Community Councils totalling £0.050m has not yet been implemented.</p> <p>Street lighting energy prices above the 2% standard with an increase of 16% resulting in a pressure of £0.131m.</p> <p>Public conveniences at Holywell and Mold (New Street) were due to close in April this year, however they will not close until March 2018 resulting in a pressure of £0.063m.</p> <p>Balance a cumulative amount of minor variances.</p> <p>As at the 8th January the Winter Maintenance budget has been expended due to the recent snow event and adverse weather which will result in the use of winter maintenance reserves. Average winter consists of 70 turnouts and 5 snow days. The service has currently had 83 turnouts to date with the potential for further adverse weather over the next few months. 2,024 tonnes of salt was spread during the snow period in December.</p>	<p>Keep under review as part of MTFS.</p> <p>Reported in Programme Board Efficiency Tracker. Continue to monitor street lighting energy prices.</p>
Transportation & Logistics						
Logistics & Resource Services	4.518	4.707	0.189	0.188	<p>Shared specialist plant with neighbouring Authorities has not materialised from 16/17 business planning proposal £0.050m. Increase in Fleet insurance premium for 17/18 £0.100m. Minor variances £0.039m.</p>	<p>Keep under review as part of MTFS</p>
School Transport	4.734	4.919	0.185	0.185	<p>Ongoing additional subsidy costs following reprocurement for covering various school transport routes £0.185m</p>	<p>No additional funding from WG due to statutory provision requirements. Ongoing consideration will be required in the MTFS taking account of the cost for future years. Hoping to reduce through the transportation retendering exercise.</p>
Transportation	1.598	2.439	0.842	0.841	<p>Ongoing additional subsidy costs following reprocurement for covering various public transport routes and the delay in introducing the Bus Subsidy efficiency in 17/18 £0.840m</p>	<p>Keep under review as part of MTFS.</p> <p>Reported in Programme Board Efficiency Tracker</p>
Other Minor Variances	1.432	1.431	(0.001)	(0.000)		
Total Streetscene & Transportation	27.578	29.710	2.132	2.104		

Budget Monitoring Report
Council Fund Variances

MONTH 9 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Planning & Environment						
Business						
Pollution Control	0.476	0.525	0.049	0.056	An increase in prosecutions for unlicensed and unsafe residential properties has resulted in two temporary Environmental Health Officers being recruited to deal with this increase in demand.	Funding for one post secured from Homelessness Grant Community And Housing
Minor Variances	1.086	1.076	(0.010)	(0.019)		Continue to monitor committed expenditure and reduce/remove expenditure where possible
Community						
Pest Control	0.004	0.058	0.054	0.050	Despite the fact that the service has seen an increase in referrals during 2016/17 and onwards into 2017/18, the income target is unlikely to be achieved, based on current projections.	
Minor Variances	0.896	0.845	(0.052)	(0.046)	Cumulative minor variances from a number of services.	Continue to monitor committed expenditure and reduce/remove expenditure where possible
Development						
Development Management	(0.384)	(0.148)	0.236	0.255	The projected Planning Fee Income shortfall is currently £0.255m as the economy has not continued to recover to the extent which the 3 year Business Plan forecast but the number of applications has increased. The annual income target for non-statutory Pre-Application Fees was met in Q1 and income has continued to remain at consistent levels. Minor variances £0.019m.	Continue to monitor Planning Fee levels and adjust projection accordingly
Minor Variances	0.158	0.117	(0.041)	(0.052)	Minor variances.	Continue to monitor committed expenditure and reduce/remove expenditure where possible
Access						
Greenfield Valley	0.326	0.292	(0.034)	(0.039)	Vacancy savings and reduced zero hours contracts	Service review within Countryside is currently being undertaken
Minor Variances	1.015	1.007	(0.008)	(0.003)	Minor variances.	Continue to monitor committed expenditure and reduce/remove expenditure where possible
Shared Services						
Minor Variances	0.177	0.177	(0.000)	(0.000)	Minor variances.	Continue to monitor committed expenditure and reduce/remove expenditure where possible
Strategy						
Minor Variances	0.833	0.818	(0.015)	(0.013)	Minor variances.	Continue to monitor committed expenditure and reduce/remove expenditure where possible
Management Strategy	0.343	0.460	0.117	0.130	Balance of Business Planning Efficiencies for Staffing	Continue to monitor committed expenditure and reduce/remove expenditure where possible
Total Planning & Environment	4.931	5.227	0.296	0.320		
Education & Youth						
Inclusion & Progression	6.843	7.165	0.322	0.245	Variance largely relates to Out of County placements £0.337m. Several new placements identified during the period, two placements due to end have also been extended. Includes other minor variances from across the service area £0.015m.	Continue close monitoring arrangements and updates following moderation meetings.
Integrated Youth Provision	1.343	1.297	(0.046)	(0.047)	Minor variances from across service area.	
School Improvement Systems	1.807	1.758	(0.049)	(0.034)	Minor variances from across service area.	
Business Change & Support	0.377	0.337	(0.040)	(0.042)	Minor variances. Includes savings following the review of software purchase.	
Minor Variances	0.611	0.611	0.000	(0.000)		
Total Education & Youth	10.981	11.168	0.187	0.123		
Schools	88.928	88.928	(0.000)	0.000		
People & Resources						
HR & OD	2.029	2.227	0.198	0.190	The overspend is due to partial achievement of business planning efficiency and loss of income contribution from Wrexham Occupational Health Services	Service delivery options are being considered for the Occupational Health Service
Corporate Finance	2.089	2.376	0.288	0.265	This is due to the roll out of manager self service and the operating model review taking longer than planned	Continue to look for income maximisation a progress structural review
Total People & Resources	4.118	4.603	0.486	0.455		
Governance						
Legal Services	0.688	0.705	0.017	0.014	Minor variances	Continue to monitor and review
Democratic Services	1.924	1.942	0.018	0.005	Minor variances	Continue to monitor and review
Internal Audit	0.443	0.375	(0.068)	(0.069)	The underspend is due to in-year vacancies	Continue to monitor and review
Procurement	0.168	0.274	0.106	0.128	Due to conscious decision to no longer pursue supplier income for registration onto the Councils payment portal	Pressure to be considered as part of the MTFs
ICT	4.432	4.467	0.035	0.035	Minor variances	Continue to monitor and review
Total Governance	7.655	7.763	0.108	0.114		

Budget Monitoring Report
Council Fund Variances

MONTH 9 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Organisational Change 1						
Public Libraries & Arts, Culture & Events	0.763	0.770	0.007	0.006	Minor variances.	Continue to monitor and report on any significant variances.
Museums	0.028	0.028	(0.000)	(0.000)	Minor variances.	Continue to monitor and report on any significant variances.
County Archives	0.286	0.290	0.004	0.003	Minor variances.	Continue to monitor and report on any significant variances.
Leisure	4.485	4.552	0.067	0.067	Aura Leisure and Libraries Ltd was established on 1st September. This was delayed by 2 months due to a range of queries in 3 separate responses from the Financial Conduct Authority (FCA) in registering the company. These issues are now resolved.	Continue to monitor and report on any significant variances.
Community Assets	0.024	0.024	0.000	0.000	Minor variances.	Continue to monitor and report on any significant variances.
Total Organisational Change 1	5.587	5.664	0.077	0.075		
Organisational Change 2						
Administrative Buildings	1.241	1.125	(0.115)	(0.111)	£0.107m estimated efficiencies from the closure of phases 3 and 4 in County Hall. Other minor variances	Continue to monitor and report on any significant variances.
Enterprise Centres	(0.041)	(0.041)	(0.000)	(0.000)	Minor Variances	
Agricultural Estates	(0.189)	(0.149)	0.040	0.028	Minor Variances	Continue to monitor and report on any significant variances.
Property Holdings	0.015	(0.031)	(0.046)	(0.025)	Minor Variances	Continue to monitor and report on any significant variances.
Property Asset And Development	0.446	0.361	(0.084)	(0.101)	£0.066m in year salary savings. Other minor variances £0.018m.	Continue to monitor and report on any significant variances.
Caretaking & Security	0.302	0.252	(0.050)	(0.042)	£0.018m contractor savings. Other minor variances £0.032m.	Continue to monitor and report on any significant variances.
CPM & Design Services	0.691	0.517	(0.174)	(0.217)	£0.095m projected additional fee income above target. £0.070m in year salary savings. Other minor variances £0.009m.	Continue to monitor and report on any significant variances.
Industrial Units	(1.153)	(1.065)	0.089	0.132	£0.089m as a result of unachieved rental income, to be offset against office efficiencies.	Continue to monitor and report on any significant variances.
Minor Variances	0.977	1.025	0.048	0.031		
Total Organisational Change 2	2.288	1.996	(0.292)	(0.303)		
Chief Executive	2.926	2.794	(0.132)	(0.130)	Due to in-year vacancy savings and underspends on specialist budgets such as sustainable development, Your Community/Your Council and public relations.	Continue to monitor and review
Central and Corporate Finance	25.172	23.267	(1.905)	(1.763)	An underachievement on the income target of £0.407m, though work is continuing to identify areas of opportunity. Support Services recharge, has resulted in a shortfall of £0.130m due to a reduction in overall operating costs. Car parking permit income shortfall of £0.080m. Reduced audit fees, underspend of £0.127m. Social Services, one off in year underspend of £1.608m held centrally to mitigate any in year overspends; £0.513m resulting from remaining pressure budgeted in 17/18 no longer required, £0.500m due to funding being secured from the Regional Integrated Care Fund, a revenue grant allocation on a one off basis. An additional £0.595m of Welsh Government funding for Social Care has recently been confirmed. Projected Pension fund variance £0.325m due to surplus of budget required for increase in contributions in 2017/18. Apprentice Tax Levy underspend of £0.079m, increased data has enabled a more accurate projection. Auto enrolment of employees to the pension scheme became effective in October 2017. Early analysis indicates that the actual numbers are less than estimated which gives a favourable in year variance of £0.443m. Windfall income an underachievement of £0.060m.	Work is continuing to identify areas of opportunity to generate income. Keep under review as part of MTFS considerations. Social Services - keep under review as part of MTFS considerations to assess 18/19 impact. Pension Fund / Apprentice Tax Levy - Keep under review in year to consider potential for mitigation of 18/19 pressure. Auto enrolment - further analysis is required to assess the impact on 2018/19.
Grand Total	255.156	256.065	0.908	0.846		

2017/18 Efficiencies Outturn - Under or Over Achieved

Portfolio	Original Efficiency	Revised Efficiency	(Under)/Over Achievement
	2017/18 £(m)	2017/18 £(m)	2017/18 £(m)
People & Resources			
Finance - Implementation of Collaborative Planning Software to finance to improve and automate our processes thus enabling workforce efficiencies. Phased roll out of new finance model.	0.270	0.200	(0.070)
Review of Human Resources & Organisational Design operating model and job roles and various other efficiencies.	0.148	0.052	(0.096)
DBS recharges	0.058	0.025	(0.033)
Total People & Resources	0.476	0.277	(0.199)
Governance			
ICT - Reduction in management, staff and non pay costs.	0.350	0.310	(0.040)
Total Governance	0.350	0.310	(0.040)
Social Services			
Develop alternative approaches to in house day services and work opportunity schemes.	0.250	0.162	(0.088)
Total Social Services	0.250	0.162	(0.088)
Education & Youth			
Music Service to move to full cost recovery model.	0.035	0.012	(0.023)
Total Education & Youth	0.035	0.012	(0.023)
Organisational Change 1			
Alternative Delivery Models	0.415	0.335	(0.080)
Total Organisational Change 1	0.435	0.355	(0.080)
Community & Enterprise			
Council Tax Reduction Scheme.	0.200	0.756	0.556
Total Community & Enterprise	0.200	0.756	0.556
Streetscene & Transportation			
Develop energy production at landfill.	0.100	0.000	(0.100)
Review subsidised bus routes.	0.350	0.000	(0.350)
Total Streetscene & Transportation	0.450	0.000	(0.450)
Planning & Environment			
Staffing - management restructure.	0.125	0.062	(0.063)
Self financing for Public Protection Services.			
- Animal & Pest Control.			
- Licencing Charging.	0.030	0.000	(0.030)
Increase in planning fees (15% WG increase) and applications	0.015	0.000	(0.015)
Increase in number of planning applications	0.035	0.000	(0.035)
Total Planning & Environment	0.205	0.062	(0.143)
Total 2017/18 Budget Efficiencies		100	8.433
Total Projected 2017/18 Budget Efficiencies Underachieved		6	0.467
Total Projected 2017/18 Budget Efficiencies Achieved		94	7.966

Movements on Council Fund Unearmarked Reserves

	£m	£m
Total Reserves as at 1 April 2017	10.953	
Less - Base Level	(5.769)	
Total Reserves above base level available for delegation to Cabinet		5.184
Less – allocation from the Contingency Reserve to support initial set up costs and final technical support for the Community Asset Transfer (CAT) of Holywell Leisure Centre and Alternative Delivery Model (ADM) agreed in 2016/17		(0.050)
Less – allocation from the Contingency Reserve to provide financial support to meet in-year budget pressures in 2017/18 for regional economic structures and support for events		(0.052)
Less – projected outturn overspend		(0.908)
Total Contingency Reserve as at 31st March 2018		4.174

Budget Monitoring Report
Housing Revenue Account Variances

MONTH 9 - SUMMARY

Service	Revised Budget (Em)	Projected Outturn (Em)	Variance (Em)	Last Month Variance (Em)	Cause of Major Variance	Action Required
Housing Revenue Account						
Income	(32.269)	(32.349)	(0.080)	0.005	£0.079m reflects the decision to delay implementation of Service Charges to 1st April 2018 (from January 2018) to allow more time for full consultation. £0.034m relates to the loss of income on garages following refurbishments and demolition. £0.187m relates to a reduction in the contribution towards the provision for bad debts. £0.064m relates to Council Tax credits. £0.052m relates to both delays in the handover of new properties and loss of income relating to the number of void properties. The remaining £0.006m relates to minor variances.	
Capital Financing - Loan Charges	7.545	7.486	(0.059)	(0.134)	£0.118m relates to a reduction in the expected interest charge for HRA borrowing. This is because interest rates have remained low since the Brexit referendum. Borrowing costs have also been minimised through efficient treasury management. £0.016m relates to a reduction in the minimum revenue payment (MRP). This is calculated based on the total HRA borrowing at 31st March 2017 which was slightly lower than assumed in the budget. £0.075m relates to the anticipated support services charge relating to Corporate Management and Democratic Representation.	
Estate Management	1.633	1.583	(0.049)	(0.043)	Minor Variance	
Landlord Service Costs	1.386	1.380	(0.006)	(0.009)	Minor Variance	
Repairs & Maintenance	8.559	8.041	(0.518)	(0.406)	A saving of £0.518m is anticipated on Repairs and Maintenance. £0.210m relates to staffing costs. £0.347m relates to subcontractor spend. This expenditure is reflected in the capital budget. £0.035m relates to increased costs for Fleet damage to vehicles. The remaining £0.004m relates to minor variances.	
Management & Support Services	2.273	2.227	(0.046)	(0.066)	Minor Variance	
Capital Expenditure From Revenue (CERA)	10.863	11.470	0.608	0.594	The variance of £0.608m relates to an increase in the contribution from revenue towards capital costs. This increase is possible because of decreased costs elsewhere in the HRA. Contributing towards the capital budget from revenue reduces the requirement to borrow.	
HRA Projects	0.046	0.197	0.151	0.151	£0.146m relates to SHARP pre-development costs which were approved by Cabinet in March 2017. If these schemes are approved before 31st March 2018, then costs will be capitalised. The remaining £0.005m relates to minor variances.	In March 2017 Cabinet approved progression of site investigation works on several possible sites for SHARP. If, for any reason, schemes are not approved by 31st March 2018, these costs will be charged to the HRA.
Contribution To / (From) Reserves	(0.035)	(0.035)	0.000	0.000	No variance	
Total Housing Revenue Account	(0.000)	0.000	0.000	(0.000)		

