

Budget Monitoring Report
Council Fund Variances

MONTH 12 - SUMMARY

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	In-year Moratorium (£m)	Cause of Major Variances greater than £0.050m	Action Required
Social Services							
Order People							
Localities	23.279	24.153	0.874	0.398	-0.146	Residential care costs for people over the age of 65 was overspent by £0.931m due to service demand. This amount is net of client income from property recharges and any expected reimbursements for deputyship and assets held in trust. Homecare is £0.183m overspent, and was due to meeting care demand. Locality workforce and professional support budgets were underspent by £0.207m and day care was underspent by £0.022m. The minor adaptations budget was £0.011m underspent.	
Resources & Regulated Services	10.265	9.971	-0.294	-0.265	0.000	In-house residential care overspent by £0.136m due to staff and running costs. Homecare was underspent by £0.363m due to recruitment challenges. The Extra Care budget was overspent by £0.039m from staff costs, day care was underspent by £0.105m.	
Minor Variances	1.360	1.342	-0.019	-0.032	0.000		
Adults of Working Age					0.000		
Resources & Regulated Services	33.762	33.912	0.150	0.071	0.000	The PDSI (physically disabled and sensory impaired) budget was £0.554m overspent due to net costs of care packages. The in-house supported living service was £0.229m overspent due to care hours and agency costs, a £0.400m contribution from reserves offset further costs. The care packages for independently provided care for learning disability services was £0.543m underspent. The learning disability day and work provision was £0.090m underspent.	
Children to Adult Transition Services	1.001	0.748	-0.254	-0.248	0.000	This is the overall cost of care packages for young adults transferring from Children's Services to Adult Social Care. Costs are initially based on estimates and precise costs not known until the service required is confirmed. This leads to variances from the initial estimate.	
Professional and Administrative Support	0.435	0.301	-0.134	-0.109	-0.016	This variance is due to in-year vacancies	
Transition & Disability Services Team	0.856	0.736	-0.120	-0.101	-0.050	Delays in recruiting to posts has resulted in the in-year underspend	
Supporting People	-0.386	-0.442	-0.056	0.004	0.000	Additional Supporting People funding was received	
Residential Placements	2.607	2.798	0.192	0.232	0.000	This is the overall cost of care packages for people with mental ill health. This can be a volatile service and additional needs can be identified throughout the year resulting in changes to costs of care packages	
Professional Support	0.859	0.809	-0.050	-0.055	-0.100	The underspend is due to in-year vacancies	
Substance Misuse	0.385	0.285	-0.099	-0.073	-0.097	During the year there were vacant posts which led to the underspend.	
Minor Variances	2.003	1.935	-0.068	-0.040	0.000		
Children's Services					0.000		
Family Placement	3.175	3.109	-0.066	-0.132	0.000	The underspend was due to annual fostering costs being lower than normal. Costs are dependent upon the number of foster care placements available.	
Legal & Third Party	0.262	0.743	0.481	0.443	0.000	Legal costs were overspent by £0.236m due to the number of cases going through the courts and some use of external professionals. Client support and Section 17 costs were overspent by £0.167m and Direct Payments were overspent by £0.078m due to demand.	

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Residential Placements	1.669	1.368	-0.301	-0.324	0.000	The in-house residential care provision was in receipt of a significant Welsh Government grant which is offsetting costs.	
Professional Support	6.148	6.653	0.505	0.772	-0.227	To support adequate levels of child protection, the established staffing structure needs to be at a sufficient level to meet mandatory safeguarding standards. Vacancies are minimised where possible and additional temporary posts are sometimes required to be able to meet the challenges and demands of Childrens Services. Two managed agency teams were contracted to support the service, reserves were used to mitigate these costs as much as possible, but there was a projected overspend of £0.740m. The Leaving Care budget, which supports young people who are Looked After Children, was overspent by £0.316m due to increased numbers of care leavers which included unaccompanied asylum seeking children. The costs for some external service contracts were £0.096m overspent due to inflationary pressures. Costs of Direct Payments which provide support to children with disabilities were £0.034m overspent from service demand. Aggregate variances, mostly from vacancies, were £0.501m underspent.	
Minor Variances	1.092	1.233	0.140	0.200	0.000		
Safeguarding & Commissioning					0.000		
Business Systems & Financial Assessments	0.988	1.068	0.079	0.089	-0.032	A new social services IT system was implemented which required additional project management and development costs.	
Charging Policy income	-3.385	-3.560	-0.174	-0.158	0.000	This is income from service users who are charged a contribution towards the care received	
Business Support Service	1.304	1.233	-0.070	-0.055	0.000	The underspend was due to cumulative short term vacancy savings	
Commissioning	0.760	0.696	-0.063	-0.021	0.000	The capitalisation of some staff costs resulted in the budget underspending	
Management & Support	-1.645	-1.570	0.076	0.020	0.000	Social Services had to outsource some legal support during the year which resulted in the underspend.	
Minor Variances	2.513	2.539	0.026	0.009	-0.007		
Total Social Services (excl Out of County)	89.306	90.061	0.755	0.626	-0.700		
Out of County Placements							
Children's Services	12.281	13.597	1.316	1.460	0.000	The service faced continued pressures and high demand with 48 new placements made in the year and cost inflation on provider fee levels	
Education & Youth	5.004	4.973	-0.031	0.130	0.000		
Total Out of County Placements	17.285	18.570	1.285	1.591	0.000		
Education & Youth (Non-Schools)							
Inclusion & Progression	5.682	5.548	-0.135	-0.137	-0.110	Variance relates to in year savings within the Additional Learning Needs service and Traveller service - identified in Month 8. Previously committed expenditure was offset by Additional Learning Needs grant funding £0.050m and a budget c/fwd of £0.095m from 2022-23 - not being fully spent.	

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School Improvement Systems	1.878	1.630	-0.247	-0.183	0.000	Variance relates to unexpected income from several grants - ACL (Adult Community Learning) and the Shared Prosperity Fund to offset manager time. Also secondment work to Estyn for the School Improvement Service. Demand for the Early Entitlement service was less than anticipated due to demography, as well as offsetting core expenditure by utilising grant	
Archives	0.351	0.404	0.054	0.038	0.000	Mainly due to recharges from Denbighshire CC for joint service	
Minor Variances	2.533	2.523	-0.010	-0.083	0.000		
Total Education & Youth (Non-Schools)	10.444	10.105	-0.339	-0.364	-0.140		
Schools	114.005	114.189	0.184	0.264	0.000	The main influences on the overspend relate to the on-going redundancy pressures absorbed by the exit cost budget set-aside, as well as Newydd meal price increases from October 2023.	
Streetscene & Transportation							
Service Delivery	10.843	11.038	0.195	0.151	-0.077	Service Delivery implemented tight controls to the allocation of PPE, materials and receptacles through the in-house stores. Changes to the security provision in the Alltami Depot, Greenfield transfer station and HRC sites generated savings, following a review of the service needs. Cleaning costs were also reviewed and reduced. The service is subject to increasing inflationary pressures and demand for temporary repairs on the road network, largely due to the reduction in WG funding and reduced investment in the highway network and fluctuating costs of tar and traffic management for repairs. The overall overspend is partly offset by performance of the in-house construction team delivering work such as the 20mph scheme rather than contracting the work externally.	
Highways Network	8.594	10.008	1.414	1.311	0.000	The renewal of the fleet contract through contract extension from October 2023 has resulted in an overspend of £0.658m overall, with £0.532m impacting directly to the centralised Fleet budget. A variance of £0.170m is attributable to increases in costs for both fuel and streetlighting energy, increased insurance premiums, and defective highway network infrastructure repairs. Additional costs of £1.645m in relation to the clean up and reinstatement works required following Storms Babet and Ciaran. Emergency Financial Assistance Funding (EFAS) from WG was claimed alongside utilisation of the Severe Weather Reserve, bringing the net cost down to a projected £0.602m.	
Transportation	11.350	10.911	-0.439	-0.243	-0.225	Vacancies of £0.243m within Transport Strategy and moratorium on recruitment contributed to the overall underspend. Remaining underspend of £0.200m due to 20 MPH Officer time grant released into Transport Strategy.	
Regulatory Services	11.440	11.519	0.079	0.093	-0.120	The overspend variance is due to sustained high volumes of residual black waste collected, together with the reduction in income levels for both recyclable materials and a reducing return on electricity generation from gas and solar at the former landfill sites.	
Total Streetscene & Transportation	42.227	43.477	1.250	1.311	-0.422		
Planning, Environment & Economy							

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Business	2.168	2.110	-0.058	-0.030	0.000	Staff savings from vacant post; expenditure on contaminated land lower than previously anticipated; minor variances across the Service	
Community	1.023	1.121	0.098	0.037	0.000	Shortfall of licence fee income together with the value of 3 and 5 year taxi licence fees paid in advance confirmed as carried forward into 2024 25	
Development	0.138	-0.138	-0.276	-0.343	-0.021	Over recovery of Planning Fee Income	
Access	1.618	1.731	0.113	0.095	-0.047	Ash Die Back costs and Tree works carried out at various Schools	
Climate Change	0.183	0.113	-0.070	-0.070	-0.007	Staff savings from vacant posts	
Shared Services	0.206	0.206	0.000	-0.034	0.000		
Regeneration	0.813	0.528	-0.286	-0.114	-0.040	Budget savings from Wales Rally GB, Economic Ambition Board and maximisation of Grant Income funding budgeted staff costs	
Management & Strategy	1.409	1.104	-0.305	-0.240	-0.081	Staff savings from vacant posts, reduced expenditure with WaterCo and Welsh Government Flood Risk Management Grant received at higher value than budgeted	
Minor Variances	0.206	0.206	0.000	-0.034	-0.082		
Total Planning, Environment & Economy	7.557	6.775	-0.783	-0.699	-0.278		
People & Resources							
HR & OD	2.419	2.401	-0.018	-0.019	-0.069		
Corporate Finance	2.252	2.087	-0.165	-0.103	-0.112	Staff savings from vacant posts, reduced expenditure on Feasibility Studies and maximisation of Grant Income and Recharges	
Total People & Resources	4.672	4.488	-0.184	-0.122	-0.181		
Governance							
Legal Services	0.992	1.177	0.185	0.193	0.000	Additional costs for locum services covering vacant posts	
Internal Audit	1.051	0.948	-0.104	-0.069	-0.053	Staff savings from vacant posts, deferred expenditure on Agency/Consultancy moratorium, postage costs lower than anticipated	
Procurement	0.320	0.271	-0.049	-0.049	-0.027	Contribution to Denbigshire C C for shared service	
ICT	5.328	5.205	-0.123	-0.041	0.000	Staff savings from vacancy posts, deferred expenditure moratorium, some software costs in year lower than previously anticipated	
Customer Services	1.129	1.064	-0.065	-0.011	0.000	Back dated rent increase for Holywell Connects building, Registrar income over recovery	
Revenues	0.655	0.401	-0.253	-0.244	0.000	Council Tax Surplus Fund final outturn	
Minor Variances	2.468	2.501	0.033	0.028	-0.212		
Total Governance	11.943	11.567	-0.376	-0.192	-0.292		
Assets							
Caretaking & Security	0.284	0.234	-0.050	-0.044	0.000	Due to vacancy savings	
CPM & Design Services	0.587	0.406	-0.181	-0.191	0.000	Due to increased fee income from Corporate Property maintenance and salary savings due to vacancies	
Industrial Units	-1.502	-1.556	-0.054	-0.059	0.000	Due to savings on Repair and Maintenance costs	
Total Assets	11.095	10.688	-0.407	-0.418	-0.049		
Housing and Communities							

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Housing Solutions	2.334	4.881	2.546	2.643	0.000	The Housing Solutions service reflects a net overspend of £2.546m. This is mainly due to a projected overspend of £3.363m on temporary accommodation within Hotels and Bed and Breakfast provision, which is being offset by additional Housing Benefit income of (£0.477m). There are also other underspends and mitigation impacts within the wider Housing Solutions service amounting to a net figure of £0.340m, including additional internal allocation of HSG to fund salary costs, minor salary savings due to vacancies and use of WG grant income. The service are actively implementing a number of mitigation measures, some of which may have operational impacts on other parts of the wider Housing service, which will be incorporated within an action plan to reduce the current level of projected overspend within the Homelessness service.	
Travellers and Refugees	0.039	0.106	0.068	0.000	0.000	The main reason for the overspend is on electricity costs at the Traveller site where maximum amounts are being recovered from the residents but due to the nature of the commercial tariff there is a shortfall in recovery of £0.053m, with other site related costs making up the remainder of the total overspend of £0.068m	
Minor Variances	13.617	13.613	-0.004	-0.047	-0.072		
Total Housing and Communities	15.990	18.600	2.610	2.597	-0.072		
Chief Executive's	1.672	1.660	-0.012	-0.032	-0.010		
Central & Corporate Finance	25.924	23.433	-2.490	-2.115	0.000	The Central Loans and Investment Account (CLIA) reported an over recovery of income of (£2.575m) due to the Council having minimised any new short or long term borrowing and continuing to invest a significant amount of short term cash flow on a day to day basis, which increased gradually through the year. Other net minor variances totalled £0.085m due to additional bank charges and audit fees.	
Soft Loan Mitigation	0.000	-0.027	-0.027	0.000	0.000	IFRS 9 requires that soft loans interest is accrued at the Effective Interest Rate (EIR)	
Grand Total	352.121	353.587	1.466	2.445	-2.144		