



**COUNCIL FUND - REVENUE BUDGET 2014/15
FLINTSHIRE COUNTY COUNCIL**

**Budget Monitoring (Month 8)
Summary of Movement from Month 7**

	£m	£m
Month 7		
Portfolios	0.047	
Central and Corporate Finance	(0.868)	
Variance as per Cabinet Report		(0.821)
Month 8		
Portfolios	(0.163)	
Central and Corporate Finance	(0.851)	
Variance as per Directorate Returns		(1.014)
Change Requiring Explanation		(0.193)
<u>Social Services</u>		
Services For Adults		
• Disability Services (Resources & Regulated Services) - Increase in projected Joint Funding contribution from Local Health Board (-£0.050m). One service user is ceasing to be charged to this service (-£0.059m). Increase in Local Health Board income (-£0.029m) and income from returned Direct Payment funds (-£0.007m). Plus net impact of movements in other minor variances of +£0.010m.	(0.135)	
• Intake and Reablement (First Contact) - Correction to reflect workforce costs funded by grant.	0.089	
• Intake and Reablement (Resources & Regulated Services) - Movement of -£0.297m pay costs following Single Status budget realignment adjusted in error at Month 7, offset by movement within supplies and services of £0.036m due to utilities and catering charges. Plus net impact of movements in other minor variances of -£0.012m.	(0.273)	
• Mental Health (Residential and Domiciliary Service) - +0.098m impact of 1 new high cost placement, plus net impact of movements in other minor variances of +£0.059m.	0.157	
• Disability Services (Disability Services) - Increase in projected expenditure through two new clients being charged to service.	0.215	
• Other minor changes of less than £0.025m for Services for Adults	0.019	
Subtotal: Services For Adults		0.072
Development & Resources		
• Charging Policy Income - Income charging policy cap increased from £50 to £55 per week.	(0.053)	
• Other minor changes of less than £0.025m	0.014	
Subtotal: Development & Resources		(0.039)
Services For Children		
• Professional Support - Movement due to +£0.015 commitment to Agency costs (Field work). Plus net impact of movements in other minor variances of +£0.025m.	0.040	
• Family Placement - Cost reductions in relation to Foster Care placements.	(0.073)	
• Out of County Placements - Projected overspend based on current 2014/15 packages and clients for which there is an adverse impact of £0.106m due to new clients	0.106	
Subtotal: Services For Children		0.073
Total: Social Services		0.106

Community & Enterprise

Customer & Housing Services	
• Other minor changes of less than £0.025m	0.006
Subtotal: Customer & Housing Services	<u>0.006</u>
Supporting Services	
• Other minor changes of less than £0.025m	0.004
Subtotal: Supporting Services	<u>0.004</u>
Regeneration	
• Other minor changes of less than £0.025m	(0.018)
Subtotal: Regeneration	<u>(0.018)</u>
Revenues & Benefits	
• Underspend on Council Tax Reduction Scheme (CTRS)	(0.022)
• Surplus on Council Tax Collection Fund - this surplus has increased by £0.270m due to the completion of the Single Person Discount Review. The balance of the increase in the surplus of £0.087m is due to additional Council Tax collection.	(0.357)
• Other minor changes of less than £0.025m	0.001
Subtotal: Revenues & Benefits	<u>(0.378)</u>
Customer Services	
• Other minor changes of less than £0.025m	0.002
Subtotal: Customer Services	<u>0.002</u>
Total: Community & Enterprise	<u><u>(0.384)</u></u>

Streetscene & Transportation Portfolio**Streetscene**

• Highways Maintenance & Street Lighting - commitment challenge	(0.009)	
• Waste Disposal/Collection - anticipated reduction in agency staff to year end	(0.025)	
• Fleet Operations & Logistics - transfer in of fuel allocation requirements	(0.032)	
• Other minor changes of less than £0.025m	(0.002)	
Subtotal: Streetscene		(0.068)

Highways Strategy & Traffic Services

• Use of Portfolio Balance in Streetworks to assist with income shortfall	(0.020)	
• Other minor changes of less than £0.025m	(0.001)	
Subtotal: Highways Strategy & Traffic Services		(0.021)

School Transport

• Other minor changes of less than £0.025m	0.013	
Subtotal: School Transport		0.013

Total: Streetscene & Transportation**(0.076)****Planning & Environment Portfolio****Planning**

• Other minor changes of less than £0.025m	(0.002)	
Subtotal: Planning		(0.002)

Public Protection

• Other minor changes of less than £0.025m	0.007	
Subtotal: Public Protection		0.007

Highways/Energy

• Energy Services - reduction on Repair & Maintenance commitments/Equipment Rental	(0.013)	
• Other minor changes of less than £0.025m	(0.002)	
Subtotal: Energy Services and Highways/Public Rights of Way		(0.015)

Total: Planning & Environment**(0.010)**

Education & Youth

Secondary, 14-19 & Continuing Education	
• Secondary Schools - Minor variances	0.009
Subtotal: Secondary, 14-19 & Continuing Education	0.009
Inclusion Services	
• Inclusion & Behaviour Support - minor variances	(0.005)
• Out of County - 3 new placements	0.116
Subtotal: Inclusion Services	0.111
Access (School Planning & Provision)	
• School Planning - minor variances	0.035
• School Provision - minor variances	(0.024)
Subtotal: Access (School Planning & Provision)	0.011
Youth Services (minor variances of less than £0.025m)	
• Adult & Community Education - Minor Variances	0.007
• Youth Justice Service - Minor Variances	0.002
Subtotal: Youth Services	0.009
Commissioning & Performance	
• Management	(0.007)
• Business Support - Minor variances	(0.019)
Subtotal: Commissioning & Performance	(0.026)
School Management & Information	
• Regional Capita One	(0.016)
Subtotal: School Management & Information	(0.016)
Total: Education & Youth	0.098

People & Resources

HR & OD	
• Minor changes of less	(0.003)
Subtotal: HR & OD	(0.003)
Corporate Finance	
• Minor changes of less	(0.001)
Subtotal: Corporate Finance	(0.001)
Total: People & Resources	(0.004)

Governance

Procurement	
• Software costs have been incorrectly showing as a budget pressure. Funding had been earmarked for the software costs in 2014/15 which is now being reflected.	(0.060)
Subtotal: Procurement	(0.060)
Support Services	
• Projected postage costs have reduced.	(0.032)
Subtotal: Support Services	(0.032)
Minor variances of less than £0.025m	
• Legal Services	(0.005)
• Democratic Services	(0.021)
• Internal Audit	(0.001)
• Information Communication Technology	0.005
Total minor variances of less than £0.025m	(0.022)
Total: Governance	(0.114)

Organisational Change

Minor variances of less than £0.025m	
• Public Libraries & Arts, Culture & Events	0.019
• Museums Service	(0.003)
• County Archives	(0.002)
• Valuations & Estates	(0.004)
• Engineering Services	0.002
• Facilities	(0.024)
Total minor variances of less than £0.025m	(0.012)
Property Design & Consultancy	
• The projected outturn for Property Design & Consultancy now includes the loss of income (£0.400m) relating to John Summers High School this has been partially offset by additional income and reduced costs (£0.217m). This has previously been flagged as a risk	0.183
Subtotal: Property Design & Consultancy	0.183
Total: Organisational Change	0.171

Chief Executive

<ul style="list-style-type: none"> Whilst net movement showing is only minor a decrease in the underspend occurred for £0.042m due to vacancy costs transferring to workforce efficiencies, this is counterbalanced by an increased underspend on the Policy Unit by £0.038m. An increase in the underspend of £0.001m is due to minor variances. 	0.003
Total: Chief Executive	<u>0.003</u>

Central & Corporate Finance

<ul style="list-style-type: none"> Pension Fund Contributions - estimated additional requirement for 2014/15 	0.105
<ul style="list-style-type: none"> Strike Deductions - to Housing Revenue Account 	0.009
<ul style="list-style-type: none"> Non Domestic Rate Revaluations and Review of Balance Sheet codes - windfall income 	<u>(0.097)</u>
Total: Central & Corporate Finance	<u>0.017</u>

Total Changes(0.193)

MONTH 8 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Social Services						
Social Services for Adults - Locality Teams (Localities)	14.187	14.511	0.324	0.328	There is a projected overspend of £0.916m within Domiciliary Care including clients returning to the service following successful past reablement, the changing demographic profile, increased complexity of need and increasing numbers of people with dementia. The significant projected overspend is being offset by a projected under spend of -£0.559m on residential care, which includes a -£0.328m increase in the level of property related income offset, plus further increases in income above budget including free nursing. Other minor variances total a net -£0.033m.	Keep under review.
Resources & Regulated Services (Intake & Reablement)	5.693	5.490	(0.203)	0.079	Residential Care net underspend of £0.127m, which is due to additional income of £0.220m, being increased client contributions of £0.149m, new one-off grant income from the Intermediate Care Fund of £0.071m. There is also a projected underspend of -£0.044m on pay costs. These underspends are offset by overspends on Premises costs (£0.068m) - mainly utilities costs and Supplies & Services (£0.069m) - mainly on catering charges.	Keep under review.
Transition and Disability Services (Disability Services)	0.521	0.615	0.094	0.091	The projected overspend is mainly due to the cost of the support arrangements provided by Penderels in respect of direct payments. This accounts for £0.065m of the total projected overspend of £0.094m.	Keep under review.
Disability Services (Disability Services)	1.830	2.100	0.270	0.055	Increase in projected expenditure through two new clients being charged to service.	Keep under review.

MONTH 8 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Resources & Regulated Services (Disability Services)	16.042	15.718	(0.324)	(0.189)	LD Supported Living - Independent Sector under spend of -£0.118m due to reduction in commitments following critical review of expenditure to date. Client ceased to be charged to Community Living Purchased Care Independent Sector, reduction in expenditure of -£0.059m. Increase in projected Joint Funding contribution from Local Health Board -£0.050m. PDSI; Domiciliary Support benefited from increased income from local health board -£0.029m and returned funds from Direct Payment packages -£0.007m Other minor variances total a net -£0.061m.	Keep under review.
Forensic Budget (Disability Services)	0.507	0.356	(0.151)	(0.151)	Reflects current care packages for 2014/15.	Keep under review.
Residential and Domiciliary Service (Mental Health & Substance Misuse Service)	0.804	0.933	0.129	(0.028)	Changes in Residential and Domiciliary packages along side additional new package totalling £0.122m. Various other minor variances amount to a net +£0.007m.	Keep under review.
Forensic Budget (Mental Health & Substance Misuse Service)	0.314	0.179	(0.135)	(0.135)	Reflects current care packages for 2014/15.	Keep under review - potential volatility due to changes in client numbers and demands at short notice from prison or courts.
Other Services for Adults variances (aggregate)	5.375	5.368	(0.007)	(0.125)	Various minor variances.	Continue to review but not expected to be recurrent.
Business Services - Income	(1.573)	(1.808)	(0.235)	(0.235)	Impact of an increase by Welsh Government in the level of the maximum charge cap from £50 per week to £55 per week.	Continue to monitor and review.
Good Health	0.852	0.796	(0.056)	(0.056)	Under spend influenced by increased commitment for CHC Income (54k). Various other minor variances amount to a net -£0.002m.	Continue to monitor and review.
Vacancy Control	0.321	0.000	(0.321)	(0.292)	Staffing budget savings allocated to portfolio following post Single Status budget realignment.	Continue to monitor and review.

MONTH 8 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Other Development & Resources variances (aggregate)	1.634	1.698	0.064	0.074	Various minor variances.	Continue to review but not expected to be recurrent.
Family Placement (Children's Services)	2.227	2.427	0.200	0.273	The £0.200m overspend is a result of an increase in the number of foster care placements within the service. Part of this is also due to the increasing number of court orders for Residence and Special Guardianship orders which invariably attract an ongoing allowance for the carers.	A review of the Family Placement Team has been undertaken the outcome of which is being considered and will inform future planning and possible efficiencies.
Professional Support (Children's Services)	5.164	5.368	0.204	0.164	This projected overspend is due mainly to increased direct payments of £0.138m for Children's Integrated Disability Services (CIDS). These pressures are offset by a saving against general contingencies. Various other minor variances amount to a net £0.066m.	Keep under review.
Out of County placements - (Children's Services)	3.428	3.690	0.262	0.156	£0.262m overspend based on increased number of complex 2014/15 care packages.	Keep under review.
Prevention & Support (Children's Services)	0.102	0.158	0.056	0.058	Overspend £0.056m increase due to Southwark judgement related costs.	Keep under review.
Other Services for Children variances (aggregate)	1.518	1.543	0.025	0.023	Various minor variances.	Continue to review but not expected to be recurrent.
Total Social Services	58.946	59.142	0.196	0.090		

MONTH 8 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Community & Enterprise						
Customer & Housing Services	1.038	0.940	(0.098)	(0.104)	An overspend (£0.023m) is projected to occur due to a lower level of support recharge to the Council Fund from the HRA. Estimated underspend (£0.126m) on Homeless Accommodation including a re-evaluation of B&B accommodation projections and Homeless Prevention Fund income. (£0.005m) overspend due to other minor variances.	Continue to monitor and review.
Supporting People	0.426	0.468	0.042	0.038	Projected overspend (£0.018m) against mileage costs. Projected overspend (£0.015m) on the Maintenance Contract due to insufficient budget to meet renewed contract. (£0.009m) overspend due to other minor variances.	Continue to monitor and review.
Regeneration	0.264	0.280	0.016	0.034	Estimated shortfall of £0.025m in markets due to increased waste removal costs and loss of income, exacerbated by Welsh Water works in Mold. Other minor variances of £0.009m.	Continue to monitor and review.
Revenues & Benefits	10.948	10.062	(0.886)	(0.508)	Underspend due to an anticipated surplus on the Council Tax Collection Fund of £0.614m (this surplus has increased from £0.257m in P7 due to the completion of the Single Person Discount Review). Projected underspend (£0.260m) on the budgeted provision for the Council Tax Reduction Scheme based on current position. The underspend on this area is volatile and can be subject to change later in the year. (£0.012m) efficiency due to minor variances.	Continue to monitor and review.
Customer Services	0.595	0.616	0.021	0.019	£0.018m pressure due to reduced Welsh Translation recharge income. Pressures due to other minor variances (£0.003m).	Continue to monitor and review.
Total Community & Enterprise	13.271	12.366	(0.905)	(0.521)		

MONTH 8 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Streetscene & Transportation						
Waste Disposal & Waste Collection	7.268	7.441	0.173	0.198	Additional costs of overtime and use of Agency personnel due to high number of vacancies to maintain the necessary service provision £0.127m. Loss of Trade Waste Income from Housing of £0.025m due to them renewing with a private contractor. Increased cost of Food Waste disposal of £0.021m due to the cost per tonne increasing.	Business Planning proposals 2015/16 will remove vacancies, otherwise the posts will be filled.
Business & Strategy	1.911	1.951	0.040	0.034	Knight Owl Security cost of Alarm / Security Provision at Alltami Depot.	Depot Budgets to be realigned in 2015/16 to mitigate ongoing cost into the future.
Transportation	1.371	1.328	(0.043)	(0.046)	Bus Subsidy payments to Bus Operators. Expenditure commitment reduced based on decreasing contract levels.	Part of Business Planning proposals for 2015/16
Streetworks	0.014	0.021	0.007	0.032	Lower than anticipated levels of income for Fixed Penalty notices (based on improving standards of repair by utility companies) & road closures.	Use of £20k Portfolio Balance at Period 8. Income is also moving in a positive direction so variance will hopefully be further mitigated by financial year
Aggregate of other Variances	19.189	19.247	0.058	0.093	Minor Variances.	Continue to review all commitments to attempt to mitigate variances.
Total Streetscene & Transportation	29.753	29.988	0.235	0.311		

MONTH 8 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Planning & Environment						
Planning	1.424	1.355	(0.069)	(0.067)	Continued higher levels of Planning Fee income than expected.	Planning Fee Income levels will be closely monitored.
Public Protection	2.454	2.443	(0.011)	(0.018)	Minor Variances.	Continue to maintain commitment challenge across the service.
Management Support & Performance	0.529	0.475	(0.054)	(0.054)	Vacancy Budget allocated following Single Status implementation inclusive of staff savings to date.	Will be reviewed as part of monthly pay budget monitoring.
Energy Services (including closed Landfill Sites and Electricity Generation)	0.060	0.055	(0.005)	0.008	At Period 8 further commitment challenge has been successful in reducing Repairs & Maintenance and Equipment Rental costs.	Monitor Income Generation Levels for Gas Engines.
Public Rights of Way	0.378	0.389	0.011	0.011	Additional Sub Contractor works has resulted in slight increase.	Continue to review but not expected to be recurrent.
Aggregate of other Variances	0.228	0.225	(0.003)	(0.001)	Minor Variance.	Continue to review but not expected to be recurrent.
Greenfield Valley & Heritage Park	0.273	0.273	0.000	0.000	No Variance.	
Total Planning & Environment	5.346	5.215	(0.131)	(0.121)		

MONTH 8 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Education & Youth Primary & Early Years Education	43.816	43.816	0.000	0.000	Reallocation of Foundation Phase grant to Early Entitlement to cover the 10% teacher time. Further review of the delivery mechanisms of early entitlement advisory support is ongoing.	Continue to review.
Secondary, 14 -19 & Continuing Education	36.739	36.758	0.019	0.010	Minor Variance.	Continue to review.
Inclusion Services	13.042	13.144	0.102	(0.009)	This is a volatile budget and one additional placement can make a significant change to projections. 2 new Out of County placements in October adversely affected this budget. 2 new placements and an emerging placement were received during November. In addition to this an increase in 1 to 1 support of 2 clients created a further £38k	Education placements may change throughout the year. Detailed monitoring will continue.
Access (School Planning & Provision)	0.701	0.710	0.009	(0.002)	Minor Variance.	Continue to review.
21st Century Schools	0.132	0.132	0.000	0.000	Minor Variance.	Continue to review.
Youth Services	1.186	1.178	(0.008)	(0.017)	Increased expenditure controls.	Continue to review.
Commissioning & Performance	0.364	0.313	(0.051)	(0.025)	Reduction in external legal costs associated with school staff. Tightening of uptake of subscriptions, plus other minor variances.	Continue to review.
School Management & Information	0.169	0.151	(0.018)	(0.002)	Minor Variance.	Continue to review.
North East Wales School Library Service	0.005	0.005	0.000	0.000	No Variance.	
Total Education & Youth	96.154	96.207	0.053	(0.045)		

MONTH 8 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
People & Resources						
HR&OD	2.421	2.460	0.039	0.042	Minor Variances.	Continue to review.
Corporate Finance	2.415	2.410	(0.005)	(0.004)	Minor Variances.	Continue to review.
Total People & Resources	4.836	4.870	0.034	0.038		
Governance						
Legal Services	0.987	1.154	0.167	0.172	£0.131m pressure due to Litigation around local land charges. Overspend due to other minor variances (£0.016m). Agency costs (£0.020m).	Litigation around land charges is a one off non recurring cost for this financial year.
Democratic Services	1.913	1.883	(0.030)	(0.009)	Minor Variances.	Continue to review but not expected to be
Internal Audit	0.437	0.434	(0.003)	(0.002)	Minor Variances.	Continue to review but not expected to be
Procurement	0.192	0.193	0.001	0.061	Minor Variances.	Continue to review but not expected to be
Support Services	0.719	0.712	(0.007)	0.025	Minor Variances.	Continue to review but not expected to be
Records Management	0.167	0.188	0.021	0.021	Minor Variances.	Continue to review but not expected to be recurrent.
ICT	3.951	3.985	0.034	0.029	Minor Variances.	Continue to review but not expected to be
Total Governance	8.366	8.549	0.183	0.297		

MONTH 8 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Organisational Change						
Public Libraries & Arts, Culture & Events	1.823	1.832	0.009	(0.010)	Minor Variance.	Continue to review.
Museums Service	0.062	0.058	(0.004)	(0.001)	Minor Variance.	Continue to review.
County Archives	0.237	0.235	(0.002)	0.000	Minor Variance.	Continue to review.
Leisure Services	4.433	4.470	0.037	0.037	The projected outturn for Leisure Services an overspend of £0.037m although the team is exploring every option to absorb this pressure. £0.023m relates to pressure caused by the delay between Single Status implementation and the implementation of the Leisure Services review. The planned efficiency was unachievable for one month between 1st June and 7th July. One twelfth of the £0.270m efficiency is therefore currently estimated as a budget pressure because the planned deleted positions remained until July. £0.011m relates to pay protection for two members of the team who have successfully been redeployed within the service as part of the review therefore avoiding exit costs. £0.003m relates to minor variances.	Leisure Tariffs are being reviewed and any changes will be introduced on the 1st January. This will contribute towards the pressure adjacent. All other areas of expenditure are also being reviewed.
Community Assets	0.059	0.056	(0.003)	(0.003)	Minor Variance.	
Valuation & Estates	(1.010)	(1.010)	0.000	0.004	Minor Variance.	
Property Design & Consultancy	2.761	2.962	0.201	0.018	The projected overspend of £0.201m on Property Design & Consultancy relates to anticipated loss of income linked to reconsideration of the new Secondary School in Queensferry. Part of the pressure has been offset by savings and additional income within	Action has been taken to reduce costs in-year where possible. This is a non recurring pressure.
Engineering Services	(0.328)	(0.322)	0.006	0.004	Minor Variance.	
Facilities Services	1.790	1.793	0.003	0.027	Minor Variance.	
Total Organisational Change	9.827	10.074	0.247	0.076		

MONTH 8 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Chief Executives	3.227	3.152	(0.075)	(0.078)	The Policy Unit is showing an underspend (£0.047m). £0.010m of this underspend is due to a reallocation of costs which will now be grant funded, £0.037m is due to the removal of expenditure commitments. The balance (£0.028m) is due to minor variances.	Continue to review.
Total Chief Executives	3.227	3.152	(0.075)	(0.078)		
Central & Corporate Finance	25.450	24.599	(0.851)	(0.868)	Central Loans and investment £0.457m projected underspend, this can be affected by factors such as uncertainties regarding HRA subsidy reform, interest apportionment accounting practice, future investment programme and the level of future reserves and borrowing requirements. MRP accounting policy has been reviewed in accordance with CIPFA guidance. MRP on assets funded by Prudential Borrowing is spread over the life of the asset and begins the year after the assets become operational. MRP on 21st century schools assets will begin 2017/18. Strike deductions of £0.009m related to the Housing Revenue Account. Additional Corporate Windfall Income (£0.097m) in relation to additional Non Domestic Rate revaluations, and a review of balance sheet codes, which are one-off. £0.105m within the Pension Fund Contributions, as a result of realignment of actuals to reflect the split between Corporate and Education. A one off rebate of (£0.072m) received in relation to historical audit	Keep under Review

MONTH 8 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Central & Corporate Finance (continued)					Workforce efficiencies achieved now reflect an underachievement of £0.520m in 14/15 together with an underachievement of £1.1m for the review of Administrative roles though future efficiencies are anticipated to be achieved through additional Voluntary Redundancy applications and further workforce review. The under achievement of workforce efficiencies is offset by an anticipated balance on investment costs of £1m. One off / time limited, unbudgeted costs of £0.400m in relation to former Euticals Ltd - Sandycroft site.	Budget realignment, as part of Single Status exercise. Work is now in progress to run a further phase of the Voluntary Redundancy Programme. On-going monthly monitoring.
Total Central & Corporate Finance	25.450	24.599	(0.851)	(0.868)		
TOTAL	255.176	254.162	(1.014)	(0.821)		

EFFICIENCY NOT ACHIEVABLE			
Portfolio	Efficiency Description	Efficiency not achieved (£m)	Reason for efficiency not being achieved
Streetscene & Transportation	Streetscene - North Wales Trunk Road Association Financial benefit from involvement with the NE Wales Trunk Road Hub.	0.050	Ministerial announcement re: the future of the Trunk Road Management arrangements has stalled the project.
Central & Corporate Finance	Review of all Admin roles / processes as a result of improved technology.	1.000	Efficiency unlikely to be achieved in 2014/15. Currently under review to assess what level can be achieved in 2015/16.
Total		1.050	

EFFICIENCY ACHIEVABLE IN PART			
Portfolio	Efficiency Description	Efficiency not achieved (£m)	Reason for efficiency not being achieved
Social Services	LD - Enhanced Community Residential Services - Rightsizing 4 supported living houses.	0.023	ECRS Reviews being reviewed as part of the Rightsizing.
Streetscene & Transportation	Streetscene - Fleet Balance of efficiencies from Fleet review (2014-15).	0.030	A report on the implementation of Phase 1 and 2 of the Fleet Review was presented to Cabinet in September, together with the proposed mechanism for delivery of Phase 3 from 2015/16.
Streetscene & Transportation	Streetscene & Transportation - Highways Related Services - the ongoing diagnostic of the two service areas will make recommendations on synergies.	0.140	Savings subject to completion of the Service Review by 1 January 2015.
Organisational Change 1	Leisure - Changes to rotas and cover arrangements.	0.023	1/12th of the efficiency is unlikely to be achievable because the Service Review was not able to be implemented until July. This meant that posts could not be deleted until July. The delay due to Single Status implementation (Apr & May) has been funded from the reserve.
Total		0.216	

APPENDIX 4

Movements on Council Fund Unearmarked Reserves

	£m	£m
Total Reserves as at 1 April 2014	11.161	
Less - Base Level (inclusive of reduction of £0.065m agreed as part of the 2014/15 budget)	(5.769)	
Total Reserves above base level		5.392
Less – estimate required from the amount approved as part of Investment strategy as per budget 2014/15 report		(2.500)
Add – Contribution from investment costs for termination benefits accounted for in 2013/14		0.745
Less - Amount approved under delegated powers reported in July 2014 monitoring report		(0.696)
Amount available for delegation to Cabinet		2.941
Add projected non pay underspend as at Month 8		1.014
Total projected Contingency Reserve as at 31st March 2015		3.955

HRA Major Variance Report - Period 8

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
Rents	(27.713)	(27.768)	(0.055)	(0.044)	Garage income is lower than anticipated due to high void rates.	Continue to monitor and review.
Subsidy	6.404	6.215	(0.189)	0.000	Calculation of subsidy submission identifies that the capital element is lower than reported at budget setting 12mths earlier. Therefore resulting in an reduced HRAS bill.	Continue to monitor and review.
General Income	(0.734)	(0.631)	0.103	0.085	Garden Service has been reviewed and contract amended to take in to account issues experienced by tenants, therefore resulting in a reduced income of £96k.	Continue to monitor and review.
Landlord Services	0.830	0.912	0.082	0.085	Garden service costs are expected to rise by £55k due to the service review. Repairs & Maintenance costs on general HRA buildings/lifts etc forecast at last years outturn being £38k more than budget.	Continue to monitor and review.
Vacancy Savings	0.235	0.000	(0.235)	(0.249)	Vacancy savings due to posts not yet being filled. Once posts are recruited to this budget will be used to fund the post for the remainder of the year.	Continue to monitor and review.
Other variances (aggregate)	21.475	21.445	(0.030)	0.042	Minor Variances.	Continue to monitor and review.
Total :	0.497	0.173	(0.324)	(0.081)		

