



CABINET MEETING

Date of Meeting	Tuesday, 18 October 2016
Report Subject	Revenue Budget Monitoring 2016/17 (month 5)
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 latest revenue budget monitoring position for 2016/17 for the Council Fund and Housing Revenue Account. This presents the position, based on actual income and expenditure, as at Month 5 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 £1.421m higher than budget
- Projected contingency reserve balance of £1.884m

The underlying forecast overspend will be reduced to £0.981m with the successful negotiation of an additional Welsh Government transport grant of £0.440m. The position in month 5 is an additional deficit from month 4.

Housing Revenue Account

- Net in year expenditure forecast to be £0.003m lower than budget
- Projected closing balance as at 31 March 2017 of £1.1098m

RECOMMENDATIONS	
1	Cabinet is recommended to note the overall report and the projected Council Fund contingency sum as at 31 st March 2017.
2	Note the projected final level of balances on the Housing Revenue Account.
3	To agree a contribution from the contingency reserve of £0.100m to meet the resource requirements for specialist social work for child protection (see paragraph 1.17).

REPORT DETAILS

1.00	Explaining the Month 5 Position
1.01	<p><u>Council Fund Overall Position</u></p> <p>The projected year end position, without mitigation to reduce cost pressures and improve the yield on efficiency planning, is as follows:-</p> <ul style="list-style-type: none"> • Net in year expenditure forecast to be £1.421m higher than budget • Projected contingency reserve balance of £1.884m
1.02	<p>The underlying deficit balance will be reduced to £0.981m with the successful negotiation of an additional Welsh Government transport grant of £0.440m. The Council, along with neighbouring councils, was given notice in July that one of its contracted transport operators, GHA Coaches, was going into immediate liquidation. Urgent action was required to secure the school and public transport subsidised routes operated by GHA Coaches. The procurement of full replacement service providers is projected to incur an additional cost of £0.440m for the remainder of 2016/17. The councils affected are in negotiation with Welsh Government for an additional in-year transport grant to fund these costs. Negotiations are advanced and the Council expects to recover at least a proportion of the additional cost. Decisions can then be made with Welsh Government on transport routing, procurement and costs for 2017/18 onwards. A recurring negative impact on the 2017/18 financial year can be avoided through this work.</p>

1.03	<p>Council Fund Latest in Year Forecast</p> <p>The table below shows the projected position by portfolio.</p> <table border="1" data-bbox="284 369 1335 1400"> <thead> <tr> <th data-bbox="284 369 662 593">TOTAL EXPENDITURE AND INCOME</th> <th data-bbox="662 369 829 593">Original Budget</th> <th data-bbox="829 369 997 593">Revised Budget</th> <th data-bbox="997 369 1173 593">Projected Outturn</th> <th data-bbox="1173 369 1335 593">In-Year Over / (Under) spend</th> </tr> <tr> <td></td> <th data-bbox="662 593 829 660">£m</th> <th data-bbox="829 593 997 660">£m</th> <th data-bbox="997 593 1173 660">£m</th> <th data-bbox="1173 593 1335 660">£m</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 660 662 705">Social Services</td> <td data-bbox="662 660 829 705">58.534</td> <td data-bbox="829 660 997 705">60.346</td> <td data-bbox="997 660 1173 705">60.696</td> <td data-bbox="1173 660 1335 705">0.350</td> </tr> <tr> <td data-bbox="284 705 662 750">Community & Enterprise</td> <td data-bbox="662 705 829 750">12.035</td> <td data-bbox="829 705 997 750">12.326</td> <td data-bbox="997 705 1173 750">11.962</td> <td data-bbox="1173 705 1335 750">(0.365)</td> </tr> <tr> <td data-bbox="284 750 662 795">Streetscene & Transportation</td> <td data-bbox="662 750 829 795">27.011</td> <td data-bbox="829 750 997 795">28.444</td> <td data-bbox="997 750 1173 795">29.455</td> <td data-bbox="1173 750 1335 795">1.011</td> </tr> <tr> <td data-bbox="284 795 662 840">Planning & Environment</td> <td data-bbox="662 795 829 840">4.978</td> <td data-bbox="829 795 997 840">5.463</td> <td data-bbox="997 795 1173 840">5.495</td> <td data-bbox="1173 795 1335 840">0.032</td> </tr> <tr> <td data-bbox="284 840 662 884">Education & Youth</td> <td data-bbox="662 840 829 884">11.225</td> <td data-bbox="829 840 997 884">11.404</td> <td data-bbox="997 840 1173 884">11.488</td> <td data-bbox="1173 840 1335 884">0.083</td> </tr> <tr> <td data-bbox="284 884 662 929">Schools</td> <td data-bbox="662 884 829 929">86.162</td> <td data-bbox="829 884 997 929">87.372</td> <td data-bbox="997 884 1173 929">87.372</td> <td data-bbox="1173 884 1335 929">0.000</td> </tr> <tr> <td data-bbox="284 929 662 974">People & Resources</td> <td data-bbox="662 929 829 974">4.319</td> <td data-bbox="829 929 997 974">4.633</td> <td data-bbox="997 929 1173 974">4.649</td> <td data-bbox="1173 929 1335 974">0.016</td> </tr> <tr> <td data-bbox="284 974 662 1019">Governance</td> <td data-bbox="662 974 829 1019">8.159</td> <td data-bbox="829 974 997 1019">8.427</td> <td data-bbox="997 974 1173 1019">8.463</td> <td data-bbox="1173 974 1335 1019">0.036</td> </tr> <tr> <td data-bbox="284 1019 662 1064">Organisational Change 1</td> <td data-bbox="662 1019 829 1064">5.560</td> <td data-bbox="829 1019 997 1064">5.972</td> <td data-bbox="997 1019 1173 1064">5.979</td> <td data-bbox="1173 1019 1335 1064">0.007</td> </tr> <tr> <td data-bbox="284 1064 662 1108">Organisational Change 2</td> <td data-bbox="662 1064 829 1108">2.244</td> <td data-bbox="829 1064 997 1108">2.575</td> <td data-bbox="997 1064 1173 1108">2.399</td> <td data-bbox="1173 1064 1335 1108">(0.176)</td> </tr> <tr> <td data-bbox="284 1108 662 1153">Chief Executive</td> <td data-bbox="662 1108 829 1153">3.204</td> <td data-bbox="829 1108 997 1153">3.189</td> <td data-bbox="997 1108 1173 1153">3.133</td> <td data-bbox="1173 1108 1335 1153">(0.057)</td> </tr> <tr> <td data-bbox="284 1153 662 1198">Central & Corporate Finance</td> <td data-bbox="662 1153 829 1198">28.552</td> <td data-bbox="829 1153 997 1198">21.831</td> <td data-bbox="997 1153 1173 1198">22.315</td> <td data-bbox="1173 1153 1335 1198">0.484</td> </tr> <tr> <td data-bbox="284 1198 662 1243"></td> <td data-bbox="662 1198 829 1243"></td> <td data-bbox="829 1198 997 1243"></td> <td data-bbox="997 1198 1173 1243"></td> <td data-bbox="1173 1198 1335 1243"></td> </tr> <tr> <td data-bbox="284 1243 662 1288">Total</td> <td data-bbox="662 1243 829 1288">251.984</td> <td data-bbox="829 1243 997 1288">251.984</td> <td data-bbox="997 1243 1173 1288">253.405</td> <td data-bbox="1173 1243 1335 1288">1.421</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	58.534	60.346	60.696	0.350	Community & Enterprise	12.035	12.326	11.962	(0.365)	Streetscene & Transportation	27.011	28.444	29.455	1.011	Planning & Environment	4.978	5.463	5.495	0.032	Education & Youth	11.225	11.404	11.488	0.083	Schools	86.162	87.372	87.372	0.000	People & Resources	4.319	4.633	4.649	0.016	Governance	8.159	8.427	8.463	0.036	Organisational Change 1	5.560	5.972	5.979	0.007	Organisational Change 2	2.244	2.575	2.399	(0.176)	Chief Executive	3.204	3.189	3.133	(0.057)	Central & Corporate Finance	28.552	21.831	22.315	0.484						Total	251.984	251.984	253.405	1.421
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1.04	The reasons for the projected variances are summarised within Appendix 2 with key significant portfolio variances explained in paragraph 1.07.																																																																																
1.05	The month 4 report approved use of £0.861m from the contingency reserve. This use of the contingency fund is reflected in the month 5 projected outturn. Had this use of the contingency reserve not been approved the month 5 projected outturn would be £2.282m - an increase of £0.201m from month 4. Key movements between periods are summarised in Appendix 1.																																																																																
1.06	<p>Significant Budget Movements between Original and Revised Budget</p> <p>A significant budget movement of £0.190m has occurred from Central & Corporate Finance to Social Services due to further distribution of superannuation increases and employer national insurance increases. These were centrally held within the Central & Corporate Finance budget when the 2016/17 budget was set.</p>																																																																																

1.07	<p>Streetscene and Transportation</p> <p>There is a significant variance within the portfolio of £1.011m. This will be reduced to £0.571m with the successful negotiation of an additional Welsh Government transport grant of £0.440m as described in 1.02. Full details of all other variances are given in Appendix 1.</p>																
1.08	<p>Programme of Efficiencies</p> <p>The 2016/17 budget contains £11.282m of specific efficiencies which are being tracked and monitored. An amount of £0.761m was approved from the contingency reserve in the month 4 report to meet the impact of conscious decisions to change proposals for household recycling centres, community asset transfers, town centre car parking charging and workforce essential car user allowances resulting in a revised efficiency target of £10.521m.</p>																
1.09	<p>The table below shows how the use of the contingency reserve has altered the efficiency target for 2016/17.</p> <table border="1" data-bbox="363 1003 1273 1323"> <thead> <tr> <th data-bbox="363 1003 940 1081"></th> <th data-bbox="940 1003 1273 1081">£(m)</th> </tr> </thead> <tbody> <tr> <td data-bbox="363 1081 940 1088">2016/17 Budget Efficiencies</td> <td data-bbox="940 1081 1273 1088">11.282</td> </tr> <tr> <td data-bbox="363 1088 940 1117">Met from Contingency Reserve;</td> <td data-bbox="940 1088 1273 1117"></td> </tr> <tr> <td data-bbox="363 1117 940 1146">Household Recycling Centres</td> <td data-bbox="940 1117 1273 1146">(0.250)</td> </tr> <tr> <td data-bbox="363 1146 940 1176">Community Asset Transfers</td> <td data-bbox="940 1146 1273 1176">(0.200)</td> </tr> <tr> <td data-bbox="363 1176 940 1205">Town Centre Car Parking Charging</td> <td data-bbox="940 1176 1273 1205">(0.100)</td> </tr> <tr> <td data-bbox="363 1205 940 1234">Workforce Essential Car User Allowance</td> <td data-bbox="940 1205 1273 1234">(0.211)</td> </tr> <tr> <td data-bbox="363 1234 940 1263">Revised 2016/17 Efficiency Target</td> <td data-bbox="940 1234 1273 1263">10.521</td> </tr> </tbody> </table>		£(m)	2016/17 Budget Efficiencies	11.282	Met from Contingency Reserve;		Household Recycling Centres	(0.250)	Community Asset Transfers	(0.200)	Town Centre Car Parking Charging	(0.100)	Workforce Essential Car User Allowance	(0.211)	Revised 2016/17 Efficiency Target	10.521
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1.10	<p>Appendix 3 provides detail on the latest position where there is a variation to the level of efficiency achievable compared to the budget.</p>																
1.11	<p>This shows that it is currently projected that £9.612m (91%) will be achieved resulting in a net underachievement of £0.909m. The position will continue to be monitored and reported in future monitoring reports.</p>																
1.12	<p>Inflation</p> <p>Included within the 2016/17 budget are provision for pay (£0.936m), targeted price inflation (£0.573m) and income (£0.185m).</p>																
1.13	<p>No provision has been made for non-standard inflation (NSI) in 2016/17. Areas that may be subject to NSI increases will be monitored throughout the year and any emerging pressures will be considered in future reports.</p>																

	Reserves and Balances
1.14	<p>Un-earmarked Reserves</p> <p>The 2015/16 outturn reported to Cabinet on 19 July 2016 showed un-earmarked reserves at 31 March 2016 (above the base level of £5.769m) of £4.375m.</p>
1.15	Taking into account the current projected overspend at Month 5 and previously agreed allocations the balance on the contingency reserve at 31 March 2017 is projected to be £1.884m as detailed in appendix 4.
1.16	This takes into account the allocation of £0.861m approved at month 4 to meet the financial impact of the changed proposals for household recycling centres, community asset transfers, town centre & county hall car parking charging and workforce essential car user allowances. This also takes into account an additional allocation of £0.022m for costs of historic child abuse claims which will be met from the contingency reserve as previously agreed.
1.17	There is an increased need for specialist social work capacity for child protection support working in partnership with statutory agencies. Currently there are projected costs of £0.100m being shown within the Children's Service budget and it is recommended that this be met from the contingency reserve.
1.18	<p>Earmarked Reserves</p> <p>The Council adopted a reserves protocol in September 2015 which set out the principles around how the Council determines, manages and reviews its level of reserves. Within the protocol is reference to regular reporting of the latest position to Cabinet and Corporate Resources Overview and Scrutiny Committee.</p>
1.19	The table below gives a summary of earmarked reserves as at 1 April 2016 and provides an estimate of projected balances as at the end of the current financial year.

1.20	Reserve Type	Balance as at 1/4/16 (£)	Balance as at 31/3/17 (£)
	Service Balances	5,024,743	1,403,175
	Schools Balances	2,306,721	1,147,740
	Single Status/Equal Pay	7,548,813	4,482,672
	Investment & Organisational Change	1,268,651	767,514
	Budget Strategy - General Reserves	4,460,118	3,030,741
	Benefits Equalisation	192,699	85,070
	County Elections	193,857	193,857
	Supporting People	832,163	386,638
	Community Equipment Store	0	0
	Unitary Development Plan (UPP)	646,982	480,000
	Building Control	90,611	90,611
	Waste Disposal	370,859	310,433
	Countryside	0	0
	Flintshire Enterprise Ltd	72,892	72,892
	Third Party Claims	0	0
	Design Fees	200,000	200,000
	Winter Maintenance	250,000	250,000
	Car Parking	86,284	0
	Insurance Funds	1,221,558	1,405,000
Cash Receipting Review	241,295	0	
Grants & Contributions	2,737,077	734,739	
Total	27,745,323	15,041,082	
1.21	<u>Housing Revenue Account</u>		
	The 2015/16 Outturn Report to Cabinet on 19 July 2016 showed an un-earmarked closing balance at the end of 2015/16 of £1.178m (subject to audit).		
1.22	The 2016/17 budget for the HRA is £31.979m which includes a movement of £0.080m from reserves.		
1.23	The Month 5 monitoring for the HRA is projecting in year expenditure to be £0.003m lower than budget and a closing balance as at 31 March 2017 of £1.098m, which at 3.4% 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	<p>Achievement of Planned In-Year Efficiencies</p> <p>The Council sets a challenging level of specified 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. In recent years the level of efficiency achievement has averaged at around 85%. The current assessment of the efficiency profile for 2016/17 shows that 91% of the efficiencies would be achieved. There is a risk that the shortfall cannot be mitigated other than drawing on temporary funding from the Contingency Reserve. There is a further risk that any ongoing underachievement of efficiencies will have a recurring and negative impact on the 2017/18 budget as an efficiency target deficit would in effect be carried forward. Risk status: unstable/amber risk.</p>
4.02	<p>In-Year Reductions in Government Specific Grants</p> <p>This has been a trend in recent years whereby specific grants awarded by Government, and its grant awarding bodies, can be reduced in year and with limited notice. In such cases the Council faces the difficult choice of either reducing the services which the grants fund or absorbing the grant deficit as an in-year cost pressure. Whilst grants are tracked and representations are made to Government when any risks of grant reductions become known, this remains an open risk. Risk status: unstable/amber risk.</p>
4.03	<p>Cost Pressures in Residential and Domiciliary Care</p> <p>The Council is faced with having to meet high levels of annual cost inflation for commissioned places and homecare packages in the residential and domiciliary provider markets due, in the main, to the introduction of the Living Wage and its impact on the payroll costs of providers. In setting its annual budget the Council referred to the need to set aside reserves of £0.646m to meet the additional inflationary costs for 2016/17 as a temporary funding solution only if additional funding was not available to fund these increases. The Council has been successful in securing £0.5m from the Intermediate Care Fund (ICF) to part fund these costs. This will mean that only an amount up to £0.146m will have to be found from reserves. The projected budget figures for the Social Services portfolio for 2016/17 reflect this net cost. There is no confirmation at this stage that the use of the ICF in this way will be continued for 2017/18 and the inflationary costs within the care sector will continue to increase as profiled in previous reports. Therefore there are risks of significant</p>

	cumulative cost pressures in this sector. Risk status: unstable/red risk.
4.04	<p>Municipal Mutual Insurance (MMI)</p> <p>MMI was the predominant insurer of public sector bodies prior to 1992 before going into liquidation. Flintshire was required to pay a levy of 15% of its share of the claims paid out previously and for any future claims. Other local authorities likewise have to make a contribution. When MMI's administrator published their 2015 accounts it showed that due to an increase in the number of claims overall there would need to be an increase the levy to meet liabilities. A recommendation was approved in 2015/16 to meet a significant liability which reflects a 20% increase in the levy. Whilst financial provision has been set aside for the risk assessed at that time the risk of a further increase in the levy remains open as legal work on claims is protracted with uncertain outcomes.</p> <p>Risk status: stable/green risk.</p>
4.05	<p>Historic Child Abuse Settlements</p> <p>A number of historic child abuse cases, which predate the existence of Flintshire County Council, have been settled this financial year. There are still a number of outstanding cases to be settled and it is difficult to estimate the full financial impact of these. The financial provision set aside may not prove to be sufficient to meet the cost liabilities of all cases when closed. Risk status: unstable/amber risk.</p>
4.06	<p>Landfill Site Energy Income</p> <p>The Council derives an income from the sale of electricity produced from gas extraction at the Standard and Brookhill landfill sites. Energy production and therefore income levels have been reducing over time. There is potential for further loss of gas engine income through diminishing levels of gas. The service is being out sourced to remove the risk longer-term. Risk status: stable/amber risk.</p>
4.07	<p>Orphaned Industrial Site at Sandycroft</p> <p>The contract for the removal of all chemical deposits, site cleansing and site close-down will come to a conclusion in the late autumn/early winter. The contract has had to be flexible to meet the unforeseen given the unique circumstances of this case (the former Euticals company). There may be an additional cost pressure as the Council is having to maintain the site for a longer period than first expected to see out the site closure programme. The monthly cost of maintaining and securing the site is £25-30,000. At the close of the programme the final cost can be determined. It might be possible to set any overspend against the reserve provision set aside for the contract (for which a partial Welsh Government grant of £0.700m was secured) and/or from any proceeds for the site disposal which will follow. Risk status: unstable/amber risk.</p>

4.08	<p>Infrastructure for improvement works at Bagillt</p> <p>The recent flooding events in the Bagillt area resulted in a number of properties being flooded. Drainage works have been carried out to improve the existing outlet from Reeces Terrace, and further investigatory works are being undertaken which could result in additional expenditure if major infrastructure improvement is required to prevent further flooding. Risk status: unstable/amber risk.</p>
4.09	<p>Procurement of Transport Services</p> <p>As explained in 1.02 above there is an in-year budget risk of an additional procurement cost of £0.440m for local transport services. Negotiations are ongoing with Welsh Government over additional grant support. Risk status: unstable/amber risk.</p>

5.00	<p>APPENDICES</p>
5.01	<p>Appendix 1: Council Fund – Movement in Variances from Month 4 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</p>

6.00	<p>LIST OF ACCESSIBLE BACKGROUND DOCUMENTS</p>
6.01	<p>None required</p> <p>Contact Officer: Sara Dulson Telephone: 01352 702287 E-mail: sara.dulson@flintshire.gov.uk</p>

7.00	<p>GLOSSARY OF TERMS</p>
7.01	<p>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.</p>
7.02	<p>Council Fund: the fund to which all the Council's revenue expenditure is charged.</p>
7.03	<p>Financial Year: the period of twelve months commencing on 1 April.</p>
7.04	<p>Housing Revenue Account: the Housing Revenue Account (HRA) is a local authority account showing current income and expenditure on</p>

	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 5 - SUMMARY

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £25k
Social Services		
Older People	(0.056)	
Localities	(0.028)	Delays to recruitment to new posts in Single Point of Access team (£0.041m), Domiciliary Care - reduced demand (£0.031m), Residential Care - reduced demand (£0.023m), offset by Localities of £0.071m being budget virements to Children's Services to fund a contribution towards a regional advocacy service of £0.036m, and to Governance portfolio of £0.035m to meet a budget efficiency for reduced costs of mobile phones. Other minor variances of (£0.004m).
Resources & Regulated Services	(0.031)	Day Centres - reduced payments to outside agencies (£0.027m), plus other minor variances (£0.004m).
Other Minor Variances	0.002	
Disability Services	0.359	
Resources & Regulated Services	0.199	In-house supported living of £0.098m increased pay/agency costs, Work Opportunities of £0.050m increased pay/agency costs and shortfall of sales income. Independent sector supported living £0.049m due to an increase in service users.
Disability Services	0.038	Increased pay costs.
Forensic budget	0.121	Increase in projected placement costs.
Other Minor Variances	0.001	
Mental Health Services	0.002	
Residential Placements	0.041	Increase in current placements.
Other Minor Variances	(0.039)	
Children's Services	0.044	
Family Placement	(0.033)	Reduced projection for special guardianship payments.
Professional Support	0.062	Increased agency costs supporting wider resourcing pressures within service.
Other Minor Variances	0.014	
Development & Resources	0.064	
Charging Policy income	0.029	Reduced projection following budget realignment to meet other service pressures.
Safeguarding Unit	0.032	Contribution to North Wales Safeguarding Board.
Other Minor Variances	0.003	
Total Social Services	0.414	

Community & Enterprise		
Customer And Housing Services	(0.017)	Minor variances.
Council Fund Housing	0.007	Minor variances.
Regeneration	0.021	Minor variances.
Revenues & Benefits	(0.027)	Further underspend on the Council Tax Reduction Scheme provision (£0.012m). Additional surplus on the Council Tax Collection Fund (£0.006m). Other minor variances (£0.009m).
Housing Programmes	0.003	Minor variances.
Total Community & Enterprise	(0.013)	

Streetscene & Transportation		
Ancillary Services & Performance	(0.334)	
Waste Collection	(0.249)	(£0.250m) of Contingency Reserve funding has been provided to meet the shortfall for Household Recycling Centres.
Parking & Enforcement	(0.104)	(£0.100m) of Contingency Reserve funding has been provided to meet the income shortfall from Flint Car Parks due to the town centre regeneration preventing charges being implemented until at least 2017/18.
Other Minor Variances	0.019	
Highways Network	(0.008)	
Other Minor Variances	(0.008)	
Transportation & Logistics	0.013	
Other Minor Variances	0.013	
Total Streetscene & Transportation	(0.329)	

Planning & Environment		
Business	(0.025)	
Health & Safety	(0.019)	Budget relating to a vacant post has been transferred form Portfolio Admin.
Minor Variances	(0.005)	
Community	(0.027)	
Licensing	(0.008)	Income from Licences received in August at much higher level than expected.
Pest Control	(0.012)	Income from fees & charges received in August at a much higher level than expected.
Minor Variances	(0.007)	
Development	0.002	
Minor Variances	0.002	
Access	0.001	
Minor Variances	0.001	
Strategy	(0.008)	
Minor Variances	(0.008)	
Management Strategy	0.029	
Portfolio Admin	0.029	Budget relating to a vacant post has been transferred to Health & Safety.
Total Planning & Environment	(0.028)	

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £25k
Education & Youth		
Other Minor Variances	0.022	
Total Education & Youth	0.022	
Schools	(0.000)	
Total Schools	(0.000)	
People & Resources		
HR & OD	(0.053)	The decrease in outturn is mainly due to employee vacancies within Occupational Health (£0.019m), Trade Union Facilities (£0.018m) and minor variances (£0.016m).
Corporate Finance	0.038	Increased staffing costs due to the filling of 2 vacant posts.
Total People & Resources	(0.015)	
Governance		
Legal Services	(0.012)	Minor variances.
Democratic Services	(0.001)	Minor variances.
Procurement	(0.010)	Minor variances.
Business Support	0.001	Minor variances.
Total Governance	(0.021)	
Organisational Change 1		
Public Libraries & Arts, Culture & Events	(0.035)	Timing of achieving the CAT (Community Asset Transfer) transfer efficiencies for Libraries are at the end of the estimated time periods. This results in a pressure this year only which is associated with continuing to operate these Libraries as a Council prior to full handover to the community to ensure continuity of operation. A contribution from the contingency reserve has been given to offset this pressure (£0.030m). Other minor variances (£0.005m).
County Archives	(0.001)	Minor variances.
Leisure	(0.150)	Timing of achieving the CAT transfer efficiencies at Connah's Quay Leisure Centre and Holywell Leisure Centre are at the end of the estimated time periods. This results in a pressure this year only which is associated with continuing to operate these centres as a Council prior to full handover to the community to ensure continuity of operation. A contribution from the contingency reserve has been given to offset this pressure (£0.170m). Other minor variances of £0.020m.
Total Organisational Change 1	(0.186)	
Organisational Change 2		
CPM & Design Services	(0.082)	(£0.081m) additional fees secured above income target as a result of new works awarded within the Design and Maintenance team.
Cleaning	(0.030)	Additional cleaning contracts have been awarded resulting in an increase in income of (£0.030m).
CCTV & Open Spaces	0.029	£0.028m salary overspend as a result of a delay in the service restructure which will now be in place by the end of Sept.
Minor Variances	0.010	
Total Organisational Change 2	(0.073)	
Chief Executive	0.011	Minor variance.
Total Chief Executive	0.011	
Central and Corporate Finance	(0.441)	Central Loans and Investment Account, (£0.111m), due to reduced level of borrowing and higher than projected income from investments, due to reserves being higher than forecast and interest rates being lower than forecast. Additional Matrix rebate income of (£0.050m), due to increased use of agency staff. Essential Car User, (£0.211m) funded as one off from contingency reserve as agreed at month 4. Car Park income, (£0.100m) funded as one off from contingency reserve as agreed at month 4. Additional in year pressure from commercial building £0.031m, security costs.
Total Central and Corporate Finance	(0.441)	
Grand Total	(0.659)	

Budget Monitoring Report
Council Fund Variances
MONTH 5 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Social Services						
<i>Older People</i>						
Localities	16.047	15.215	(0.832)	(0.805)	Domiciliary Care reflects a projected underspend of (£0.221m) based on existing clients. Other main influences on this projected underspend include Minor Adaptations (£0.114m) for which the local demand is currently being met by the Intermediate Care Fund. Additional one-off income has been received from ICF to contribute to provider fee increases. Other underspends are as a result of vacancy savings for 9 months from within the Single Point of Access team (£0.127m). Additional in-year Continuing Health Care (CHC) income (£0.083m) and additional property income (£0.029m). Further underspends within purchased day care of (£0.016m), early onset dementia of (£0.028m) and overall minor variances of £0.011m. In addition, some budgets within external care provision totalling (£0.225m) still require realignment into externally provided Supported Living within Learning Disabilities which are not reflected at Month 5.	Keep under review. With consideration for potential realignment.
Reablement Services	0.431	0.381	(0.050)	(0.052)	The main influence on the underspend is the receipt of unbudgeted income from the Health Board in relation to Telecare CHC (Continuing Health Care) income.	
Community Equipment Contribution	0.477	0.313	(0.165)	(0.165)	Following review of 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.	Keep under review. With consideration for potential realignment.
Minor Variances						
<i>Disability Services</i>	6.280	6.215	(0.065)	(0.034)		
Resources & Regulated Services	17.411	17.993	0.582	0.383	Service User demand level is in excess in current provision.	Keep under review. With consideration for potential realignment.
Forensic budget	0.529	0.345	(0.185)	(0.305)	There is a significant underspend of (£0.185m) based on current projected costs.	Keep under review. Potential volatile service area.
Administrative Support	(1.206)	(1.061)	0.125	0.124	Shortfall in Supported People (SP) Income following review of eligibility criteria and local distribution of grant. There is no further capacity within the SP Reserve as this has already been utilised in full.	Keep under review. With consideration for potential realignment.
Minor Variances						
<i>Mental Health Services</i>	2.852	3.205	0.353	0.315		
Substance Misuse	0.274	0.366	0.092	0.101	Pay cost pressures on a number of project areas together with a reduced income commitment for the Substance Misuse Action Fund (SMAF) Grant.	Work being undertaken to review.
Minor Variances						
<i>Children's Services</i>	3.427	3.466	0.039	0.028		
Family Placement	2.394	2.482	0.088	0.121	The overspend is due to foster care placement demand and also court orders for Residence and Special Guardianship orders.	Opportunity for budget realignment to be carried out to mitigate over spends within the service.
Residential Placements	0.398	0.482	0.084	0.061	The level of overspend reflects the current projected costs of residential placements.	All placements are made through a robust panel process which ensures that placements are only made when no alternative method of support can be optimised - Continued Monitoring of culture.
Professional Support	4.883	5.334	0.451	0.389	Increasing overspend within the Duty & Assessment team which is due to the need to deploy staff to address key risks within this area of the service.	Recommend allocation of £0.100m from contingency reserve which has been earmarked to support the area of the service.
Minor Variances						
<i>Development & Resources</i>	4.785	4.699	(0.087)	(0.077)	A number of minor variances to be reviewed as part of a budget realignment across the service.	
Business Systems & Financial Assessments	0.936	0.797	(0.139)	(0.153)	The projected underspend is mainly due to staff vacancy savings within the Financial Assessments, General Office and Business Systems teams and also some savings against IT software and hardware purchasing.	Continue to monitor and review.
Charging Policy income	(1.859)	(2.046)	(0.187)	(0.176)	The increase in income is due to recent changes in the treatment of certain disregards within service user financial assessments.	Continue to monitor and review.
Safeguarding Unit	0.792	0.908	0.116	0.084	The projected overspend is a combination of additional legal and medical costs associated with the Deprivation Of Liberty Safeguards (DOLS) assessments and a shortfall against the budgeted income from Supporting People Grant, and a contribution to the North Wales Safeguarding Board.	
Good Health	0.846	0.942	0.096	0.106	The projected overspend is due to a reduction in the budget for payments to Voluntary Organisations following a previous business planning efficiency.	
Minor Variances						
	0.690	0.682	(0.009)	(0.007)		

Budget Monitoring Report
Council Fund Variances

MONTH 5 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Total Social Services	60,346	60,696	0,350	(0,064)		
Community & Enterprise						
Customer And Housing Services	1,183	1,159	(0,024)	(0,007)	Minor variances.	Continue to monitor and review.
Council Fund Housing	(0,277)	(0,259)	0,018	0,011	Minor variances.	Continue to monitor and review.
Regeneration	0,416	0,493	0,078	0,056	Estimated shortfall of £0.056m in markets due to income targets increasing in line with inflation each year, where charges have not increased at the same rate. Other minor variances £0.022m.	Continue to monitor and review.
Revenues & Benefits	10,905	10,466	(0,439)	(0,412)	Projected underspend on the budgeted provision for the Council Tax Reduction Scheme of (£0.236m). Projections indicate an anticipated surplus on the Council Tax Collection Fund of (£0.194m). Other minor variances (£0.009m).	Continue to monitor closely as these areas are highly volatile and projections are likely to change.
Housing Programmes	0,100	0,102	0,003	0,000	Minor variances.	Continue to monitor and review.
Total Community & Enterprise	12,326	11,982	(0,365)	(0,351)		
Streetscene & Transportation						
Ancillary Services & Performance						
Waste Collection	7,457	7,678	0,221	0,470	Variances relating to underachieved business planning efficiencies. Introduction of non generic role, £0.015m. Develop Energy Production at Landfill, £0.065m. Remove the existing policy of returning for missed waste bin collections, £0.040m. Adverse variance of £0.100m relating to reduced electricity sales from reducing levels of gas extraction between April and July at the Standard and Brookhill landfill sites. Contingency reserve funding for Housing Recycling Centres (HRC) provided of £0.250m has been provided at Month 5.	Continual review to assess any recurrent impact for consideration in MTFS 2017/18 for HRC site rationalisation following change of approach and gas engine reducing income levels.
Parking & Enforcement	(0,115)	(0,062)	0,033	0,136	Shortfall from Business Planning proposals following delays in the implementation of car parking charges at Flint and lower than anticipated income from Connah's Quay, Shotton and Queensferry. Contingency reserve funding for Flint Car Parks income shortfall of £0.100m has been provided at Month 5.	Keep under review as part of MTFS. The regeneration of Flint Town Centre is likely to mean that income will also be affected in 2017/18.
Other Minor Variances	0,686	0,701	0,015	(0,003)		
Highways Network						
Other Minor Variances	7,461	7,619	0,158	0,166	Variances relating to underachieved business planning efficiencies. Pass maintenance liability for Cemeteries to Town/Community Councils, £0.050m is part of ongoing discussions on all CAT's (Community Asset Transfer), Probation Service Litter Collection, £0.050m, delay in introduction of non generic role, £0.015m. Costs for the area teams due to Baglitt flooding event, £0.060m for emergency call outs and consequential maintenance and repairs. Risks - £0.100m cost for infrastructure improvement works at Baglitt.	Keep under review as part of MTFS.
Transportation & Logistics						
Logistics & Resource Services	4,524	4,644	0,120	0,112	Variances relating to underachieved business planning efficiencies. Shared specialist plant with neighbouring authority, £0.050m. Delays in externalising the stores managed services, £0.030m and anticipated fuel saving from construction of waste handling facility, £0.020m.	Keep under review as part of MTFS.
School Transport	4,972	5,079	0,107	0,120	Estimated additional subsidy costs following re-procurement for covering former GHA services for school transport following the company going into liquidation, £0.125m.	This is still an indicative figure based on previous contract prices and will be monitored monthly. WG have been consulted upon with regard to funding the additional costs. Consideration in MTFS 2017/18 if no WG funding is forthcoming.
Transportation	1,928	2,271	0,343	0,341	Estimated additional subsidy costs following re-procurement for covering former GHA services following the company going into liquidation, £0.315m. This includes the costs of former commercial services routes.	This is still an indicative figure based on previous contract prices and will be monitored monthly. WG have been consulted upon with regard to funding the additional costs. Consideration in MTFS 2017/18 if no WG funding is forthcoming.
Other Minor Variances	1,531	1,544	0,013	(0,002)		
Total Streetscene & Transportation	28,444	29,455	1,011	1,340		
Planning & Environment						
Business						
Minor Variances	1,642	1,634	(0,008)	0,016		
Community						
Pest Control	0,019	0,019	0,000	0,012	Potential for shortfall in the Self-financing position at outturn.	Monitor and adjust income projections as appropriate.
Minor Variances	0,906	0,866	(0,040)	(0,024)		Continue to monitor committed expenditure and reduce/remove commitments where possible.
Development						
Development Management	(0,335)	(0,274)	0,060	0,053	High Risk of possible shortfall from Planning Application fees increase reflected in Business Planning efficiencies.	Monitor and adjust income projections as appropriate.

Budget Monitoring Report
Council Fund Variances
MONTH 5 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Minor Variances	0.192	0.161	(0.031)	(0.027)		Continue to monitor committed expenditure and reduce/remove commitments where possible.
Access						
Minor Variances	1.349	1.329	(0.020)	(0.021)		Continue to monitor committed expenditure and reduce/remove commitments where possible.
Shared Services						
Minor Variances	0.167	0.167	0.000	(0.000)		Continue to monitor committed expenditure and reduce/remove commitments where possible.
Strategy						
Minor Variances	0.837	0.828	(0.009)	(0.001)		Continue to monitor committed expenditure and reduce/remove commitments where possible.
Management Strategy	0.687	0.766	0.079	0.050		
Total Planning & Environment	5.463	5.495	0.032	0.060		
Education & Youth						
Inclusion & Progression	7.059	7.207	0.149	0.155	Volatile service with potential for high costs and unpredictable demand. Includes other minor variances from within the service.	Task & Finish group is operational. An 'invest to Save' post has been identified to support a reduction in the overspend. Improved monitoring systems are being developed and implemented. A service review will be required following the receipt of GwE regional structure.
Business Change & Support	0.609	0.568	(0.041)	(0.061)	Variance relates to a current secondment in advance of a regional collaboration service from April 2017, funded by GwE. Includes other minor variances.	
Minor Variances	3.736	3.713	(0.023)	(0.033)		
Total Education & Youth	11.404	11.488	0.083	0.061		
Schools	87.372	87.372	0.000	0.000	School budgets are delegated and the balances are therefore carried forward at the end of the financial year.	
People & Resources						
HR & OD	2.244	2.199	(0.045)	0.008	Minor variances.	Continue to monitor and review.
Corporate Finance	2.389	2.450	0.061	0.023	The projected overspend comprises of a shortfall in the Grant income recharge target and an in-year underachievement on the Finance Modernisation Efficiency due to delays in the implementation of the budget forecasting software.	Continue to explore alternative income maximisation opportunities and progress the finance modernisation project.
Total People & Resources	4.633	4.649	0.016	0.031		
Governance						
Legal Services	0.642	0.666	0.024	0.036	Minor variances.	Continue to monitor and review.
Democratic Services	1.877	1.857	(0.020)	(0.019)	Minor variances.	Continue to monitor and review.
Internal Audit	0.434	0.428	(0.006)	(0.006)	Minor variances.	Continue to monitor and review.
Procurement	0.166	0.192	0.026	0.036	Minor variances.	Continue to monitor and review.
Business Support	0.327	0.296	(0.031)	(0.032)	Minor variances.	Continue to monitor and review.
ICT	4.981	5.024	0.043	0.043	Minor variances.	Continue to monitor and review.
Total Governance	8.427	8.463	0.036	0.057		
Organisational Change 1						
Public Libraries & Arts, Culture & Events	1.656	1.643	(0.013)	0.023	Minor variances.	Continue to monitor and review.
Museums	0.064	0.064	0.000	0.000		Continue to monitor and review.
County Archives	0.281	0.281	(0.001)	0.000	Minor variances.	Continue to monitor and review.
Leisure	3.946	3.967	0.020	0.170	Minor variances.	Continue to monitor and review.
Community Assets	0.024	0.024	0.000	0.000		Continue to monitor and review.
Total Organisational Change 1	5.972	5.979	0.007	0.193		
Organisational Change 2						
Property Asset And Development	0.591	0.311	(0.280)	(0.265)	In Year Salary Savings of (£0.260m) availing as a result of the imminent service re-structure. Other minor variances.	Continued Monitoring & Review.
CPM & Design Services	0.704	0.622	(0.082)	0.000	(£0.081m) additional fees secured above income target as a result of new work secured within the Design and Maintenance team.	Continued Monitoring & Review.
Industrial Units	(1.284)	(1.044)	0.241	0.208	Budget realignment has mitigated a £0.240m shortfall in the reduction of rental income due to voids and a reduced income from Deeside Power Station.	Continued Monitoring & Review.
Catering	0.793	0.748	(0.045)	(0.022)	Additional income over projected target of (£0.044m) as a result of an increase in the uptake of meals in schools and care homes.	Continued Monitoring & Review.
Cleaning	0.006	(0.024)	(0.030)	(0.000)	Additional cleaning contracts have been awarded resulting in an increase in income of (£0.030m).	Continued Monitoring & Review.

Budget Monitoring Report
Council Fund Variances

MONTH 5 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Minor Variances	1,766	1,785	0.020	(0.024)		
Total Organisational Changes 2	2,575	2,399	(0.176)	(0.103)		
Chief Executive	3,189	3,133	(0.057)	(0.068)	The projected underspend is mainly due to vacancy savings within the Management & Admin Team and the Corporate Communications Team. There are also minor underspends against some supplies and services budgets.	The projected underspend is expected to be in year only.
Central and Corporate Finance	21,831	22,315	0.484	0.925	An in year projected underspend of (0.111m) within the Central Loans and Investment Account. This is due to reduced level of borrowing and higher than projected income from investments, due to reserves being higher than forecast, and interest rates being lower than forecast. Additional Matrix rebate income of (0.050m), due to increased use of Agency staff. Workforce efficiencies currently showing an underachievement of £0.278m. Additional Income Generating Activities is projecting an underachievement of £0.300m, though work is continuing to identify other areas of opportunity. Additional in year pressure £0.143m due to Non Domestic Rates liability on commercial property. In year projected underspend on Audit Fees of (0.088m) due to reduced rate. Other minor variances of £0.012m.	Central Loans and Investment, continue to monitor to identify further savings. Matrix rebate income, continue to monitor. Workforce Efficiencies - Continue to identify further savings. Additional Income Generating Activities - Consultant appointed to work on Fees and Charges policy. Commercial Property liability - In year pressure only. Audit Fees reduced - Additional identified efficiency.
Grand Total	251,984	253,405	1,421	2,081		

2016/17 Efficiencies Outturn - Under or Over Achieved

Portfolio	Original Efficiency	Revised Efficiency	(Under)/Over Achievement
	2016/17 £(m)	2016/17 £(m)	2016/17 £(m)
Central & Corporate Finance			
Additional Income Generating Activities.	0.500	0.200	(0.300)
Workforce Efficiency.	0.500	0.222	(0.278)
Total Central & Corporate Finance	1.000	0.422	(0.578)
Chief Executive's			
Voluntary Sector Grants review.	0.070	0.090	0.020
Total Chief Executive's	0.070	0.090	0.020
People & Resources			
Finance Modernisation	0.135	0.100	(0.035)
Total People & Resources	0.135	0.100	(0.035)
Education & Youth			
School Modernisation.	0.187	0.123	(0.064)
Total Education & Youth	0.187	0.123	(0.064)
Organisational Change 2			
CCTV - Staff reductions.	0.040	0.020	(0.020)
Other - Campus Management.	0.030	0.015	(0.015)
Other - Maintenance.	0.005	0.015	0.010
Total Organisational Change 2	0.075	0.050	(0.025)
Community & Enterprise			
Council Tax Reduction Scheme.	0.329	0.566	0.237
Total Community & Enterprise	0.329	0.566	0.237
Streetscene & Transportation			
Shared Specialist Plant with neighbouring authority.	0.050	0.000	(0.050)
Introduce non-generic streetscene roles (3 year plan).	0.115	0.085	(0.030)
Develop energy production at landfill.	0.100	0.035	(0.065)
Remove the existing policy of returning for missed bin waste collections.	0.075	0.035	(0.040)
Construction of a waste handling and biomass production facility at Greenfield.	0.100	0.080	(0.020)
Car Parking Charges.	0.200	0.165	(0.035)
Charge maintenance of Bus Shelters to Community & Town Councils.	0.020	0.000	(0.020)
Remove the subsidy for the Community Rail Officer.	0.010	0.005	(0.005)
Externalise the Stores Managed Service.	0.050	0.020	(0.030)
Pass Maintenance Liability and Cleanliness of Cemeteries to Town & Community Councils.	0.050	0.000	(0.050)
Probation Service to take on Litter Collections in some areas.	0.100	0.050	(0.050)
Total Streetscene & Transportation	0.870	0.475	(0.395)
Planning & Environment			
Staffing - service review.	0.127	0.088	(0.039)
Self financing for Public Protection Services.			
- Animal & Pest Control.			
- Licencing Charging.	0.050	0.020	(0.030)
Total Planning & Environment	0.177	0.108	(0.069)
Total 2016/17 Budget Efficiencies		%	£
Met from Contingency Reserve			11.282
Revised Efficiency Target		100	10.521
Total Projected 2016/17 Budget Efficiencies Underachieved		9	0.909
Total Projected 2016/17 Budget Efficiencies Achieved		91	9.612

APPENDIX 4

Movements on Council Fund Unearmarked Reserves

	£m	£m
Total Reserves as at 1 April 2016	10.144	
Less - Base Level	(5.769)	
Total Reserves above base level available for delegation to Cabinet		4.375
Less – allocation from contingency reserve to meet historic child claims		(0.133)
Less – allocation from contingency reserve to meet costs of summer play schemes		(0.076)
Less - allocation from contingency reserve to meet shortfall in the essential car user allowance efficiency		(0.211)
Less – allocation from contingency reserve to meet shortfall in the community asset transfers efficiency		(0.200)
Less – allocation from contingency reserve to meet shortfall in the rationalisation of household recycling centres efficiency		(0.250)
Less - allocation from contingency reserve to meet shortfall in the Flint car park income efficiency		(0.100)
Less - allocation from contingency reserve to meet shortfall in the County Hall car park income efficiency		(0.100)
Less projected overspend as at Month 5		(1.421)
Total projected Contingency Reserve as at 31st March 2017		1.884

Budget Monitoring Report
Housing Revenue Account Variances

MONTH 5 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Housing Revenue Account						
Income	(31.899)	(31.874)	0.025	0.049		
Capital Financing - Loan Charges	7.285	7.124	(0.161)	0.024	The projected underspend of £0.161m relates to a reduction in the anticipated borrowing costs apportioned to the HRA. This is due to the reduction in our total borrowing requirement and the reduction in interest rates following the BREXIT referendum.	
Estate Management	1.633	1.575	(0.058)	(0.086)	The projected underspend of £0.058m relates to vacancy savings arising from the Housing Management restructure.	
Landlord Service Costs	1.207	1.196	(0.010)	(0.011)		
Repairs & Maintenance	9.546	9.718	0.172	(0.036)	£0.172m relates to an increase in repairs and maintenance expenditure on void properties. The reduced borrowing costs have allowed for additional resource to be allocated to void properties. This will support the significant work being undertaken in empty properties contributing to the achievement of the Welsh Housing Quality Standards.	
Management & Support Services	2.232	2.260	0.028	0.048		
Capital Expenditure From Revenue (CERA)	10.077	10.077	0.000	0.000		
Contribution To / (From) Reserves	(0.080)	(0.077)	0.003	0.012		
Total Housing Revenue Account	0.000	0.000	0.000	0.000		

