



CABINET

Date of Meeting	Tuesday, 17 th July 2018
Report Subject	Revenue Budget Monitoring 2017/18 (Outturn)
Portfolio Holder	Leader of the Council and Cabinet Member for Finance
Report Author	Corporate Finance Manager
Type of Report	Operational

EXECUTIVE SUMMARY

This report provides the outturn revenue budget monitoring position (subject to audit) for 2017/18 for the Council Fund and Housing Revenue Account.

The final year end position is as follows;

Council Fund

- The net in-year outturn position is an operating surplus of £0.685m.
- The overall outturn includes a positive impact of £1.422m due to the change in accounting policy for Minimum Revenue Provision (MRP) as agreed by County Council on 1 March 2018. This had the effect of increasing the operating surplus with net spend being £2.107m lower than budget.
- A contingency reserve balance as at 31 March 2018 of £7.928m although this reduces to £5.523m when taking account of agreed contributions for the 2018/19 budget.

Housing Revenue Account (HRA)

- Net in year expenditure was £0.004m higher than budget.
- A closing un-earmarked balance as at 31 March 2018 of £1.116m.

RECOMMENDATIONS	
1	Note the overall report and the Council Fund contingency sum as at 31 st March 2018.
2	Note the final level of balances on the Housing Revenue Account as at 31 March 2018.
3	To approve the carry forwards requested (paragraph 1.26).

REPORT DETAILS

1.00	THE REVENUE BUDGET MONITORING POSITION FOR OUTTURN - 2017/18
1.01	<p>Council Fund Overall Position</p> <p>The operating surplus for 2017/18 (subject to audit) is £0.685m which is an increase of £0.576m on the operating surplus previously reported in month 11. This is due to finalisation of accounting adjustments within the Central Loans and Investment Account (CLIA) within Central & Corporate Finance, a further improvement on the pension fund contribution account and additional income achieved through the maximisation of income from grants received by the Council as a result of late notifications and confirmations from grant bodies.</p> <p>On 1st March 2018 County Council agreed a change to the Council's policy for accounting for the Minimum Revenue Provision (MRP) charge. This has resulted in a positive impact of £1.422m on the projected outturn for the Central Loans and Investment Account.</p>

1.02	<p>Council Fund Outturn</p> <p>The table below shows the final outturn position by portfolio (subject to audit).</p> <table border="1" data-bbox="279 376 1345 1496"> <thead> <tr> <th data-bbox="279 376 651 566">TOTAL EXPENDITURE AND INCOME</th> <th data-bbox="651 376 820 566">Original Budget</th> <th data-bbox="820 376 994 566">Revised Budget</th> <th data-bbox="994 376 1174 566">Projected Outturn</th> <th data-bbox="1174 376 1345 566">In-Year Over / (Under) spend</th> </tr> <tr> <td></td> <th data-bbox="651 566 820 629">£m</th> <th data-bbox="820 566 994 629">£m</th> <th data-bbox="994 566 1174 629">£m</th> <th data-bbox="1174 566 1345 629">£m</th> </tr> </thead> <tbody> <tr> <td data-bbox="279 629 651 692">Social Services</td> <td data-bbox="651 629 820 692">61.471</td> <td data-bbox="820 629 994 692">62.494</td> <td data-bbox="994 629 1174 692">63.250</td> <td data-bbox="1174 629 1345 692">0.756</td> </tr> <tr> <td data-bbox="279 692 651 754">Community & Enterprise</td> <td data-bbox="651 692 820 754">12.518</td> <td data-bbox="820 692 994 754">12.636</td> <td data-bbox="994 692 1174 754">11.764</td> <td data-bbox="1174 692 1345 754">(0.873)</td> </tr> <tr> <td data-bbox="279 754 651 817">Streetscene & Transportation</td> <td data-bbox="651 754 820 817">27.467</td> <td data-bbox="820 754 994 817">27.770</td> <td data-bbox="994 754 1174 817">29.928</td> <td data-bbox="1174 754 1345 817">2.158</td> </tr> <tr> <td data-bbox="279 817 651 880">Planning & Environment</td> <td data-bbox="651 817 820 880">5.043</td> <td data-bbox="820 817 994 880">4.887</td> <td data-bbox="994 817 1174 880">5.132</td> <td data-bbox="1174 817 1345 880">0.245</td> </tr> <tr> <td data-bbox="279 880 651 943">Education & Youth</td> <td data-bbox="651 880 820 943">10.966</td> <td data-bbox="820 880 994 943">10.959</td> <td data-bbox="994 880 1174 943">10.964</td> <td data-bbox="1174 880 1345 943">0.004</td> </tr> <tr> <td data-bbox="279 943 651 1005">Schools</td> <td data-bbox="651 943 820 1005">88.862</td> <td data-bbox="820 943 994 1005">88.745</td> <td data-bbox="994 943 1174 1005">88.745</td> <td data-bbox="1174 943 1345 1005">0.000</td> </tr> <tr> <td data-bbox="279 1005 651 1068">People & Resources</td> <td data-bbox="651 1005 820 1068">4.283</td> <td data-bbox="820 1005 994 1068">4.073</td> <td data-bbox="994 1005 1174 1068">4.412</td> <td data-bbox="1174 1005 1345 1068">0.340</td> </tr> <tr> <td data-bbox="279 1068 651 1131">Governance</td> <td data-bbox="651 1068 820 1131">7.675</td> <td data-bbox="820 1068 994 1131">7.613</td> <td data-bbox="994 1068 1174 1131">7.634</td> <td data-bbox="1174 1068 1345 1131">0.021</td> </tr> <tr> <td data-bbox="279 1131 651 1193">Organisational Change 1</td> <td data-bbox="651 1131 820 1193">5.801</td> <td data-bbox="820 1131 994 1193">5.621</td> <td data-bbox="994 1131 1174 1193">5.702</td> <td data-bbox="1174 1131 1345 1193">0.081</td> </tr> <tr> <td data-bbox="279 1193 651 1256">Organisational Change 2</td> <td data-bbox="651 1193 820 1256">2.422</td> <td data-bbox="820 1193 994 1256">2.274</td> <td data-bbox="994 1193 1174 1256">1.979</td> <td data-bbox="1174 1193 1345 1256">(0.295)</td> </tr> <tr> <td data-bbox="279 1256 651 1319">Chief Executive</td> <td data-bbox="651 1256 820 1319">3.008</td> <td data-bbox="820 1256 994 1319">2.926</td> <td data-bbox="994 1256 1174 1319">2.805</td> <td data-bbox="1174 1256 1345 1319">(0.121)</td> </tr> <tr> <td data-bbox="279 1319 651 1382">Central & Corporate Finance</td> <td data-bbox="651 1319 820 1382">25.642</td> <td data-bbox="820 1319 994 1382">25.157</td> <td data-bbox="994 1319 1174 1382">20.735</td> <td data-bbox="1174 1319 1345 1382">(4.423)</td> </tr> <tr> <td data-bbox="279 1382 651 1496">Total</td> <td data-bbox="651 1382 820 1496">255.156</td> <td data-bbox="820 1382 994 1496">255.156</td> <td data-bbox="994 1382 1174 1496">253.049</td> <td data-bbox="1174 1382 1345 1496">(2.107)</td> </tr> </tbody> </table>	TOTAL EXPENDITURE AND INCOME	Original Budget	Revised Budget	Projected Outturn	In-Year Over / (Under) spend		£m	£m	£m	£m	Social Services	61.471	62.494	63.250	0.756	Community & Enterprise	12.518	12.636	11.764	(0.873)	Streetscene & Transportation	27.467	27.770	29.928	2.158	Planning & Environment	5.043	4.887	5.132	0.245	Education & Youth	10.966	10.959	10.964	0.004	Schools	88.862	88.745	88.745	0.000	People & Resources	4.283	4.073	4.412	0.340	Governance	7.675	7.613	7.634	0.021	Organisational Change 1	5.801	5.621	5.702	0.081	Organisational Change 2	2.422	2.274	1.979	(0.295)	Chief Executive	3.008	2.926	2.805	(0.121)	Central & Corporate Finance	25.642	25.157	20.735	(4.423)	Total	255.156	255.156	253.049	(2.107)
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1.03	<p>The reasons for the variances are summarised within appendix 2 with key significant portfolio variances explained in paragraphs 1.04 to 1.09 below. As has been the practice in recent years, where a variance was due to a conscious change to policy or practice, the resulting variance was managed corporately with the relevant portfolio not expected to meet any shortfall.</p>																																																																											
1.04	<p><u>Streetscene & Transportation</u></p> <p>The Streetscene & Transportation portfolio overspent by £2.158m however this included the materialisation of some of the known significant risks identified when the 2017/18 budget was set by Council and other conscious changes to policy or practice which were detailed in the Month 4 report.</p>																																																																											

	<p>The net position on the projected overspend excluding the conscious changes to policy and practice was an operating deficit of £0.822m which is a decrease of £0.036m from last month.</p>
1.05	<p><u>Social Services</u></p> <p>The outturn for Out of County placements in Children's Services is £1.495m over budget and to the number and costs of high cost placements, which is an increase of £0.093m from the figure reported in month 11.</p>
1.06	<p><u>Education & Youth</u></p> <p>The outturn for the education element of Out of County placements was above budget by £0.323m, which is a decrease of £0.047m from the amount reported in Month 11.</p>
1.07	<p><u>Planning & Environment</u></p> <p>There is an in-year Planning Fee Income shortfall of £0.205m due to the impact of the Welsh Government requirements for major developers to enter into pre consultation as detailed in the previous report.</p>
1.08	<p><u>Community & Enterprise</u></p> <p>There was an underspend on the Council Tax Reduction Scheme (CTRS) of £0.625m and a favourable variance on the Council Tax Collection fund of £0.335m due to Single Person Discount review work.</p>
1.09	<p><u>Central & Corporate Finance</u></p> <p>There is a positive variance of £4.423m within this area which is an increase of £0.402m from the previous report. This is mostly due to further changes in pension fund contributions and an improved position on the Central Loans and Investment Account.</p> <p>Major variances within this area include an underspend of £1.711m within the Central Loans and Investment Account of which £1.422m is due to the change in accounting policy for MRP charges, an underspend of £0.254m on centrally held inflation, a positive variance on the pension fund contributions of £0.707m, offset by a shortfall in the corporate income target of £0.407m and lower than anticipated levels of car parking income at County Hall of £0.064m.</p> <p>There is also a positive variance due to the auto enrolment of employees to the pension scheme. As employers are now legally compelled to enrol eligible staff into a qualifying pension scheme budget provision was set aside to meet potential pension contribution costs. Early analysis indicated that the actual numbers were less than estimated, and when combined with the postponement of the auto enrolment date, gave a favourable in-year variance of £0.488m.</p>
1.10	<p>Included in the work undertaken on the budget for 2018/19, all in-year variances were assessed for their continued impact into subsequent financial</p>

	years and those with a recurring impact were incorporated into the 2018/19 budget.
1.11	<p><u>Significant Budget Movements between Month 11 and Outturn</u></p> <p>There were a few budget movements resulting from accounting adjustments since the previous report. The most significant of these was the transfer from the Schools budget to the Streetscene & Transportation portfolio for an amount of £0.188m which was for transport transition costs for John Summers students transferring to other schools.</p> <p>Another significant budget movement was the centralisation of insurance budgets from portfolios to the Central & Corporate Finance budget.</p>
1.12	<p><u>Achievement of Planned In-Year Efficiencies</u></p> <p>The Council set a challenging target for the level of efficiencies to be achieved as part of its approach to annual budget planning. These efficiencies were generated from the three year service portfolio business plans and from corporate financial planning. The 2017/18 budget contained £8.433m of specific efficiencies which were tracked and monitored. In recent years the level of efficiency achievement has averaged at around 85% though the council aspired to raise this to 95% in 2017/18 as reflected in the MTFS KPI's.</p> <p>Within the year £7.967m (94%) of planned efficiencies were achieved. Although this is below the achievement target of 95% this is an improvement upon the previous year where 91% of planned efficiencies were achieved.</p>
1.13	<p>Brief Overview of the Year – Council Fund</p> <p>The Council set its 2017/18 budget on 14 February 2017 and as part of that reported a number of risks that could impact on the financial position due to ongoing negotiations with partners. These related in particular to a potential reduction in the Single Environment Grant and ongoing negotiations with Welsh Government over future funding of transportation costs.</p>
1.14	<p>Month 4 was the first detailed Revenue Monitoring Report for 2017/18 and an initial working deficit of £1.256m was forecast. This position incorporated the areas identified in 1.13 which had an impact of £0.786m as well as further variations due to conscious decisions relating to a delay in the review of subsidised bus routes, additional transport costs and some new pressures emerging such as the level of income anticipated from renewable energy production.</p>
1.15	<p>Pressure on Children's Services due in particular to the increased demand on Out of County placements was partly mitigated by underspends within the Social Services portfolio though the volatility and risk of this service was highlighted early on as an area requiring close monitoring throughout the year.</p>
1.16	<p>Positive variances in Community and Enterprise were reported due to lower than anticipated demands on the Council tax reduction scheme (CTRS) and</p>

	better than anticipated performance on Council Tax collection scheme and this, together with positive variances within Central and Corporate Finance due to additional funding from the Intermediate Care Fund and lower than anticipated pressures, offset the position reported.
1.17	At Month 8 the position improved with the in year working deficit reduced by £0.416m due in the main to lower than anticipated impact on the effect of auto enrolment of employees into the pension fund and of further improvement on the Council Tax reduction scheme mainly due to a review of single person discounts.
1.18	At its meeting in March 2018, the Council agreed to change the accounting policy for Minimum Revenue position. The impact of the change together with a positive movement on pension fund contributions reduced in the projected outturn at Month 10 to be £1.047m less than budget. The position improved further in month 11 due to positive movements in Central Loans and Investment Account and a further reduction in the anticipated pension contributions.
1.19	The final outturn is an operating surplus of £0.685m, which when taking into account the change in accounting policy for the MRP results in spend being £2.107m less than budget.
1.20	<p>Inflation</p> <p>Included within the 2017/18 budget were provision for pay (£0.915m), targeted price inflation (£0.313m), food (£0.051m), fuel (£0.033m) and Energy (£0.061m).</p>
1.21	A limited amount of funding was set aside in the 2017/18 budget for non-standard inflation (NSI) which was allocated to relevant portfolios.
1.22	<p>Reserves and Balances</p> <p><u>Un-earmarked Reserves</u></p> <p>The 2016/17 outturn reported to Cabinet on 18 July 2017 showed un-earmarked reserves at 31 March 2016 (above the base level of £5.769m) of £5.133m.</p>
1.23	<p>Taking into account the outturn underspend and previously agreed allocations the balance on the Contingency Reserve at 31 March 2018 is £7.928m as detailed in appendix 4.</p> <p>As agreed in the 2018/19 budget an amount of £1.945m will be utilised to balance the budget on a temporary basis. In addition County Council on 1 March approved an additional amount of £0.460m for schools, again on a temporary basis. The available Contingency Reserve after taking account of these contributions is therefore £5.523m.</p>

	As presented to Council on 1 March it is essential that a sizeable contingency reserve is maintained to safeguard against some of the significant risks that the Council will face in 2018/19 and include the outcome of national pay negotiations, social care demands such as out of county placements and any shortfall in budgeted efficiencies and other unforeseen variances.		
1.24	The table below gives a summary of earmarked reserves as at 31 st March 2018. A full analysis of the movement in reserves from 1 st April 2017 to 31 st March 2018 is contained within the Statement of Accounts.		
1.25	Council Fund Earmarked Reserves 2018/19		
	Reserve Type	Balance as at 01/4/17	Balance as at 31/3/18
	Service Balances	1,610,873	1,515,041
	Schools Balances	1,556,300	1,284,798
	SingleStatus/Equal Pay	4,484,743	1,620,888
	Investment & Organisational Change	937,736	1,439,029
	Budget Strategy - General Reserves	2,891,326	208
	Benefits Equalisation	119,070	318,370
	County Elections	137,840	170,144
	Supporting People	386,638	0
	Local Development Plan (LDP)	480,000	180,000
	Building Control	121,719	54,427
	Waste Disposal	312,080	129,300
	Flintshire Enterprise Ltd	67,387	107,918
	Design Fees	200,000	200,000
	Winter Maintenance	215,000	215,000
	Car Parking	26,252	47,531
	Insurance Funds	1,471,156	1,805,026
	Cash Receipting Review	79,337	83,625
	LMS Curriculum	785,204	779,262
	Flintshire Trainees	397,814	475,662
	Kitchen Refurb	110,000	0
	Rent Income Shortfall	300,000	150,000
	Schools Kitchen Ventilation	200,000	0
	Customer Service Strategy	129,000	103,000
	Capita One	108,827	18,827
	PSBA	530,000	0
	Supervision Fees	141,224	48,798
	Transportation Review	170,200	170,200
	Emergency Remediation	0	50,000
	ADM Contingency	0	830,000
	Ewloe Dilapdation	0	155,000
	Grants & Contributions	£2,554,749	2,924,390
	Total	20,524,475	14,876,443
1.26	Requests for Carry Forward of Funding		

	<p>Late capital funding changes resulted in Core Capital being prioritised and the revenue contributions which were anticipated to be made to the Highways Asset Management Plan (HAMP) within the Capital Programme are not required at the level previously anticipated. It is requested that £0.200m is carried forward for additional HAMP works to be undertaken in 2018/19.</p> <p>There was late notification from Welsh Government of additional Bus Service Support Grant (BSSG) for Flintshire County Council. Welsh Government allowed for different options to account for this additional funding of which the preferred option was to use the additional BSSG in lieu of bus network support expenditure incurred and funded from the Authority's own funds, provided equivalent funding was ring-fenced and committed for use in 2018/19. An amount of £0.152m is requested to be carried forward for this purpose.</p>
1.27	<p>Housing Revenue Account</p> <p>The 2016/17 Outturn Report to Cabinet on 18 July 2017 showed an un-earmarked closing balance at the end of 2016/17 of £1.116m and a closing balance of earmarked reserves of £0.526m.</p>
1.28	<p>The 2017/18 budget for the HRA is £33.633m which includes a movement of £0.035m from reserves.</p>
1.29	<p>The final outturn for the HRA reports expenditure to be £0.004m higher than budget (subject to audit) and an un-earmarked closing balance as at 31 March 2018 of £1.116m, which at 3.3% satisfies the prudent approach of ensuring a minimum of 3%.</p> <p>The £0.004m overspend is mitigated by the use of earmarked reserves which as at 31 March 2018 are £0.802m.</p>

2.00	RESOURCE IMPLICATIONS
2.01	<p>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.</p>

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	None Required.

4.00	RISK MANAGEMENT
4.01	<p>As we are reporting the final outturn position there are no further risks for 2017/18. Any known risks with an impact on 2018/19 were included within the 2018/19 budget which was approved at Council on 20 February 2018.</p>

5.00	APPENDICES
5.01	<p>Appendix 1: Council Fund – Movement in Variances from Month 11</p> <p>Appendix 2: Council Fund – Budget Variances</p> <p>Appendix 3: Council Fund – Programme of Efficiencies</p> <p>Appendix 4: Council Fund – Movement on Un-earmarked Reserves</p> <p>Appendix 5: Housing Revenue Account Variances</p>
6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	<p>None required</p> <p>Contact Officer: Sara Dulson Telephone: 01352 702287 E-mail: sara.dulson@flintshire.gov.uk</p>
7.00	GLOSSARY OF TERMS
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> <p>Council Fund: the fund to which all the Council’s revenue expenditure is charged.</p> <p>Financial Year: the period of twelve months commencing on 1 April.</p> <p>Housing Revenue Account: the Housing Revenue Account (HRA) is a local authority account showing current income and expenditure on housing services related to its own housing stock. The account is separate from the Council Fund and trading accounts and is funded primarily from rents and government subsidy.</p> <p>Projected Outturn: projection of the expenditure to the end of the financial year, made on the basis of actual expenditure incurred to date.</p> <p>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.</p> <p>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</p>

<p>the repayment of debt, including interest, and may include direct financing of capital expenditure.</p> <p>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.</p> <p>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.</p> <p>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.</p>

Final Outturn Report
Council Fund Variances

OUTTURN - SUMMARY

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
Social Services		
Older People		
Community Equipment Contribution	(0.026)	Reduction in final variable contribution for equipment issues to service users
Resources & Regulated Services	0.032	reduction in ICF grant allocation £0.013m, increased buildings Repair and Maintenance costs at Residential Care homes £0.016m plus other increased minor movements £0.003m.
Other Minor Variances	(0.008)	Minor variances.
Disability Services		
Resources & Regulated Services	0.068	Reduction in joint funding income on PDSI and increased placement costs within externally provided supported living
Disability Services	(0.057)	Increase in joint funding contributions and reductions in some placement costs
Other Minor Variances	0.015	Minor variances.
Mental Health Services		
Residential Placements	0.059	Increases in placement costs
Other Minor Variances	(0.019)	Minor variances.
Children's Services		
Residential Placements	(0.025)	Utilisation of Integrated Care Fund grant allocation
Professional Support	0.047	Increases on agency costs, legal costs and medical expenses
Out of County Placements	0.093	Changes to placement costs and new placements
Other Minor Variances	0.068	Cumulative value of a number of variances, each less than £0.025m. The largest of these is a variance of £0.018m for Prevention and Support.
Development & Resources		
Other Minor Variances	(0.016)	Minor variances.
Total Social Services	0.232	
Community & Enterprise		
Customer And Housing Services	0.021	Minor variances.
Council Fund Housing	0.002	Minor variances.
Regeneration	(0.061)	Additional Programme Management recharges, increased Grant recharges and Roundabout Sponsorship £0.030m. Other minor reductions £0.035.
Revenues & Benefits	0.057	Projected surplus on Council Tax Collection Fund reduced by £0.047m. Increased underspend on CTRS £0.016m. Additional Cost of Housing Benefit Subsidy £0.061m. Increased Enforcement Fee income £0.025m. Other minor reductions £0.010m.
Housing Programmes	(0.016)	Minor variances.
Total Community & Enterprise	0.003	

Streetscene & Transportation		
Ancillary Services & Performance		
Waste Collection	(0.037)	Additional trade waste charges and renewable energy income received above target projections.
Other Minor Variances	(0.003)	Minor variances.
Highways Network		
Highways Network	(0.003)	This is due in the main to the capital funding changes that were made late on in the process, with Core Capital being prioritised and the revenue contributions that were anticipated to be made to the Highways Asset Management Plan (HAMP) within the Capital Programme not being required to the level anticipated at Month 11 monitoring. This was a consequence of the £1.427m additional WG Highways Refurbishment funding that replaced core capital funding in 2017/18 for use in 2018/19
Transportation & Logistics		
Other Minor Variances	0.007	Minor variances.
Total Streetscene & Transportation	(0.036)	
Planning & Environment		
Business		
Minor Variances	(0.028)	Minor variances.
Community		
Licensing	0.047	Lower than anticipated income in March together with an adjustment for 3 and 5 Year Private Hire Licensing Income received in advance and accrued into future years.
Minor Variances	(0.003)	Minor variances.
Development		
Highway Development Control	0.033	Additional Supervision Fee income previously built into projections now being utilised for specific projects continuing into 2018/19 under an approved carry forward request.
Development Management	(0.021)	Higher than expected Planning Fee Income received during the month
Minor Variances	(0.005)	Minor variances.
Access		
Greenfield Valley	0.024	Budget virement for 1 FTE post Museum Warden
Minor Variances	(0.017)	Minor variances.
Shared Services		
Minor Variances	(0.018)	Minor variances.
Strategy		
Land Drainage	(0.024)	Additional Fee income from Capital Works
Minor Variances	0.004	Minor variances.
Management Strategy	(0.004)	Minor variances.
Total Planning & Environment	(0.012)	
Education & Youth		
Inclusion & Progression	(0.082)	Favourable movement in Out of County expenditure, due in part to placements ending (£0.047m). Other minor variances from across service area (£0.035m), this includes lower than projected agency costs for the service..
Integrated Youth Provision	(0.022)	Minor variances from across service area.
School Improvement Systems	(0.015)	Minor variances from across service area.
Business Change & Support	(0.010)	Minor variances from across service area.
School Planning & Provision	(0.065)	Re-financing of expenditure against late WG Capital Grant resulted in favourable movement on service area.
Total Education & Youth	(0.194)	
Schools	(0.000)	
People & Resources		
HR & OD	0.011	Minor variances.
Corporate Finance	(0.101)	Maximisation of grant funding opportunities to recover finance officer costs.
Total People & Resources	(0.090)	

Governance		
Legal Services	(0.023)	Minor variances.
Democratic Services	(0.039)	Mostly due to a reduction in the Welsh Translation recharges.
Internal Audit	(0.003)	Minor variances.
Procurement	(0.005)	Minor variances.
ICT	(0.005)	Minor variances.
Total Governance	(0.076)	
Organisational Change 1		
Public Libraries & Arts, Culture & Events	(0.060)	Minor movements throughout the service relating to the ADM (offsetting movement in Leisure).
Museums	0.019	Minor variances.
County Archives	(0.000)	Minor variances.
Leisure	0.044	Minor movements throughout the service relating to the ADM (offsetting movement in Libraries).
Community Assets	0.000	Minor variances.
Total Organisational Change 1	0.002	
Organisational Change 2		
Caretaking & Security	0.055	Overspend offset against CCTV underspends.
CPM & Design Services	0.056	Movement as a result of increased Asbestos and Repair & Maintenance works.
Industrial Units	(0.086)	Increased power station income.
CCTV & Open Spaces	(0.051)	Delayed procurement of hardware equipment due to office relocation.
Minor Variances	0.014	Minor variances.
Total Organisational Change 2	(0.012)	
Chief Executive	0.007	Minor variances.
Central and Corporate Finance	(0.402)	Pension fund (£0.199m) due to surplus of budget, required for increase in contributions Central Loans and Investment Account (£0.047m). Carbon Reduction Commitment (£0.070m) reduced allowances purchased as the scheme is due to end. Support Services recharge (£0.080m), additional grant charges were able to be applied. Minor variances (£0.006m).
Grand Total	(0.576)	

Final Outturn Report
Council Fund Variances

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Social Services						
Older People						
Localities	15.992	15.245	(0.746)	(0.752)	Residential and Nursing Care; overspend of £0.218m due to the increase in the Residential Care capital limit from £0.024m to £0.030m and other additional service user demand influences. Domiciliary Care; underspend of £0.539m based on existing service users, this position improved significantly at Month 10 as a consequence of additional one-off grant funding by Welsh Government for managing Winter Pressures. Other underspends include £0.109m on Intake/First Contact of which £0.077m is due to part year vacancy savings from within the Single Point of Access team. Locality Teams; £0.269m underspend due to short term vacancy savings. Overall net minor variances amount to a net underspend of £0.047m.	Continue to lobby Welsh Government seeking regional support on the basis that the additional funding allocated by Welsh Government was inadequate to meet the full cost of additional service users.
Community Equipment Contribution	0.478	0.337	(0.141)	(0.115)	Following review and implementation of an updated Section 33 partnership agreement for the North East Wales Community Equipment Store (NEWCES), the contribution levels of partners have been updated resulting in a reduced level of contribution from FCC. In the longer term this saving has been earmarked for funding of some of the revenue costs for the new extra care facilities.	These savings have been earmarked for future realignment to meet some of the revenue costs funding requirement for the new Flint Extra Care facility - Llys Raddington.
Resources & Regulated Services	6.000	5.651	(0.349)	(0.381)	The main influences on the underspend are short term vacancy savings within extra care schemes £0.208m due to recruitment and retention difficulties in the care sector. Additional residential client contributions amount to £0.162m, and other minor variances amount to a net overspend of £0.021m.	Continue to monitor and review.
Minor Variances	0.706	0.649	(0.057)	(0.043)	Minor variances.	
Disability Services						
Resources & Regulated Services	19.747	19.870	0.122	0.054	The overspend is mainly due to demand influences within externally provided Supported Living, there are some offsetting under and overspends within Work Opportunities/Day Centre and PDSI services are being reviewed with a view to corrective action being taken by way of budget realignment.	Following feedback from Corporate Resources Overview and Scrutiny committee (CROSC), a full review will be undertaken of the reasons for this overspend and an action plan will be drawn up with a view to remedial action.
Disability Services	0.716	0.565	(0.151)	(0.094)	Increased CHC Funding for two service users under Transition to Adulthood from BCUHB. In addition, the contribution the Council is required to make for four high cost Transition service users to Welsh Government for residential college placements has reduced.	Continue to monitor and review.
Administrative Support	0.168	0.027	(0.141)	(0.141)	The underspend is due mainly to short term vacancy savings.	Continue to monitor and review.
Minor Variances	0.693	0.721	0.028	0.013	Minor variances.	
Mental Health Services						
Residential Placements	1.140	1.472	0.333	0.274	Ongoing pressure due to the numbers of long term residential placements, despite maximisation of opportunities to secure joint funding contributions from BCUHB	Following feedback from CROSC, a full review will be undertaken of the reasons for this overspend and an action plan will be drawn up with a view to remedial action.
Professional Support	0.736	0.686	(0.050)	(0.047)	The underspend is due to the aggregate impact of a number of short term vacancy savings.	
Minor Variances	1.795	1.740	(0.054)	(0.038)	Minor variances.	

Final Outturn Report
Council Fund Variances

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Children's Services						
Family Placement	2.464	2.685	0.221	0.213	The overspend is due to the number of children in care. There has been an increase in the number of children who are subject to Foster Care/Special Guardianship/Adoption who have moved through the age barriers. Other influences include new adoption and Special Guardianship Order (SGO) payments and new Foster Carers entering the system, foster carers progressing from Level 1, 2, 3 and 4. Travel costs and Christmas and birthday allowances.	Following feedback from CROSC, a full review will be undertaken of the reasons for this overspend and an action plan will be drawn up with a view to remedial action.
Family Support	0.296	0.392	0.095	0.085	There are pay pressures due to a combination of new contractual arrangements having been implemented for sessional workers and a number of the staff working significant additional hours.	Continue to monitor and review.
Prevention & Support	0.142	0.252	0.109	0.091	The overspend relates to additional costs of legal fees including costs of barristers, court costs and professional fees relating to medical examinations.	Continue to monitor and review
Residential Placements	0.462	0.388	(0.074)	(0.049)	The underspend is influenced by the one-off beneficial impact of an allocation of Carers Respite Care grant from Welsh Government (-£0.041m) and underspends in respect of budgeted payments to voluntary organisations.	
Professional Support	4.801	5.078	0.277	0.230	The projected is due mainly to ongoing service pressures particularly within Prevention and Support, and is influenced by the need to support wider regional work on child protection issues.	Following feedback from CROSC, a full review will be undertaken of the reasons for this overspend and an action plan will be drawn up with a view to remedial action.
Out of County Placements	3.641	5.136	1.495	1.401	This pressure is a continuation in the increase in the number of high cost placements which was partly influenced by interpretations of additional responsibilities under the Social Services and Well-being (Wales) Act 2014.	Pressure included in 2018/19 budget as partial mitigation. A project group has been set up to more pro-actively respond to identified needs, better manage demand for placements and develop the market to be more responsive and affordable.
Minor Variances	0.688	0.681	(0.007)	(0.039)	Minor variances.	
Development & Resources						
Charging Policy income	(2.641)	(2.744)	(0.103)	(0.113)	The underspend is due to surplus income which is mainly caused by the full year impact of changes to disregard rules on financial assessments which came into effect from August 2016.	Continue to monitor and review.
Safeguarding Unit	0.810	0.909	0.099	0.102	There are continued significant demand influenced pressures on this service particularly within Adults safeguarding due to a significant increase in the numbers of referrals and the ongoing impact of the Deprivation of Liberty Safeguarding (DoLS) assessments.	A pressure for DoLS has been approved as part of the 2018/19 budget.
Good Health	0.941	0.798	(0.144)	(0.135)	The underspend is due to a number of short term vacancy savings and from recouping an overpayment from a Voluntary Organisation.	
Minor Variances	2.718	2.712	(0.006)	0.008	Minor variances.	
Total Social Services	62.494	63.250	0.756	0.524		

Final Outturn Report
Council Fund Variances

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Community & Enterprise						
Customer And Housing Services	1.570	1.641	0.071	0.051	Additional expenditure on Temporary Homeless Accommodation of £0.045m resulting from a reduction in Housing Benefit income due to Universal Credit roll-out. Other variances across the service £0.026m.	
Council Fund Housing	(0.371)	(0.341)	0.030	0.028	There has been a one-off increase in Telecare costs due to a delay in implementing a new Alarm Monitoring contract, however, this is being offset by vacancy savings within the Accommodation Support service. Purchase of carelink equipment of £0.052m. Other minor variances across the service result in a £0.022m underspend.	
Regeneration	0.412	0.448	0.035	0.097	Variance relates to Markets income review £0.060m and unachieved framework income for Energy Efficiency projects within 2017/18 £0.050m. Underspend on Regeneration due to additional Roundabout Sponsorship and Programme Management recharges (£0.040m). Other minor variances within the service (£0.035m).	Partial mitigation in 18/19 budget
Revenues & Benefits	10.885	9.890	(0.995)	(1.052)	There is an underspend on the budgeted provision for Council Tax Reduction Scheme of £0.625m. The surplus on the Council Tax Collection Fund following the conclusion of the Single Person Discount review work is £0.335m. Increase in Enforcement Fee income in In House Bailiff team £0.105m. Housing Benefit Subsidy budgeted shortfall £0.108m. Other minor underspends within the service £0.038m.	Addressed as part of 18/19 budget
Housing Programmes	0.140	0.125	(0.015)	0.001	Minor variances.	
Total Community & Enterprise	12.636	11.764	(0.873)	(0.876)		

Final Outturn Report
Council Fund Variances

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Streetscene & Transportation						
Ancillary Services & Performance						
Waste Collection	7.118	7.586	0.468	0.505	Adverse variance of £0.200m due to lower than expected energy production at the Landfill sites and reduced electricity sales from reducing levels of gas extraction. Environment and Sustainable Development (ESD) grant pressure of £0.111m due to the reduction of the grant in 17/18 by 3.7%. Delay in the development of the new Rockcliffe Household Recycling Centre (HRC) site resulting in additional running costs of two existing sites continuing to operate £0.100m. Increase in CPI applied to the waste treatment contract of 2.8% above the 1% built into the monitoring, £0.030m. Pressure of £0.020m from additional NNDR costs due to the reassessment of two HRC sites. At final outturn, additional Trade Waste income of £0.037m was received beyond the previously projected level.	Energy production income levels were monitored monthly and contracts being prepared for the service to be outsourced. Pressure included in 18/19 budget. Indicative reduction in ESD grant for 18/19 £0.299m addressed as part of budget. Potential risk around plastic recycling prices in 2018/19. It is expected when the contract is renegotiated in August/September 2018 that income prices will drop due to external market factors.
Parking & Enforcement	(0.084)	0.023	0.107	0.101	Shortfall of income from Flint Car Parking £0.100m. Pressure due to the town centre re-development being ongoing and impacting on the rollout of changes across the town until 2018/19.	Kept under review as part of MTFS Reported in Programme Board Efficiency Tracker
Other Minor Variances	0.725	0.686	(0.039)	(0.030)	Minor variances.	
Highways Network						
Highways Network	7.527	7.931	0.404	0.408	Due to ongoing discussions on Community Asset Transfers (CATs), the maintenance liability being transferred for Cemeteries to Town/Community Councils totalling £0.050m has not yet been implemented. Street lighting energy prices above the 2% standard with an increase of 16% resulting in a pressure of £0.131m. Public conveniences at Holywell and Mold (New Street) were due to close in April this year, however they will not close until March 2018 resulting in a pressure of £0.063m. The Winter Maintenance budget will be overspent estimated a figure of £0.250m due to the number of multiple snow events in the late part of the year, resulting in the use of winter maintenance reserves. An average winter consists of 70 turnouts and 5 snow days. The service has currently had 184 turnouts to date and 9,827 tonnes of salt was spread. The balance a cumulative amount of minor variances e.g. hire of plant.	Kept under review as part of MTFS. Reported in Programme Board Efficiency Tracker. Continuous monitoring of street lighting energy prices during the year.
Transportation & Logistics						
Logistics & Resource Services	4.532	4.691	0.159	0.154	Shared specialist plant with neighbouring Authorities has not materialised from 16/17 business planning proposal £0.050m. Increase in Fleet insurance premium for 17/18 £0.100m	In year position. 18/19 budget has addressed recurring pressure.
School Transport	4.922	5.125	0.203	0.186	Ongoing additional subsidy costs following re-procurement for covering various school transport routes £0.185m	No additional funding from WG due to statutory provision requirements. Keep under review.
Transportation	1.598	2.436	0.838	0.843	Ongoing additional subsidy costs following re-procurement and the delay in introducing the Bus Subsidy efficiency in 17/18 £0.840m	Kept under review as part of MTFS. Partially addressed as part of 18/19 budget.
Other Minor Variances	1.432	1.449	0.018	0.028	Minor variances.	
Total Streetscene & Transportation	27.770	29.928	2.158	2.194		

Final Outturn Report
Council Fund Variances

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Planning & Environment						
Business						
Pollution Control	0.477	0.507	0.030	0.049	An increase in prosecutions for unlicensed and unsafe residential properties has resulted in two temporary Environmental Health Officers being recruited to deal with this increase in demand.	Funding for one post secured from Homelessness Grant Community And Housing
Minor Variances	1.085	1.053	(0.032)	(0.024)	Minor variances.	Continue to monitor committed expenditure and reduce/remove expenditure where possible
Community						
Pest Control	0.004	0.063	0.059	0.062	Despite that the service has seen an increase in referrals during 2016/17 and onwards into 2017/18, the income target has not been achieved	Continue to monitor Pest Control Fee income levels
Minor Variances	0.897	0.874	(0.023)	(0.071)	Minor variances.	Continue to monitor committed expenditure and reduce/remove expenditure where possible
Development						
Development Management	(0.384)	(0.200)	0.185	0.205	The Planning Fee Income shortfall decreased in March due to a high number of planning fees received, even though the economy has not continued to recover to the extent which the 3 year Business Plan forecast but the number of applications has increased. The annual income target for non-statutory Pre-Application Fees was met in Q1 and income has continued to remain at consistent levels.	Continue to monitor Planning Fee levels in 18/19. Pressure has been addressed in 18/19 budget.
Minor Variances	0.158	0.181	0.023	(0.006)	Minor variances.	Continue to monitor committed expenditure and reduce/remove expenditure where possible
Access						
Greenfield Valley	0.286	0.279	(0.007)	(0.031)	Vacancy savings and reduced zero hours contracts	Service review within Countryside is currently being undertaken
Minor Variances	1.015	0.985	(0.030)	(0.013)	Minor variances.	Continue to monitor committed expenditure and reduce/remove expenditure where possible
Shared Services						
Minor Variances	0.177	0.151	(0.027)	(0.009)	Minor variances.	Continue to monitor committed expenditure and reduce/remove expenditure where possible
Strategy						
Minor Variances	0.833	0.799	(0.034)	(0.013)	Minor variances.	Continue to monitor committed expenditure and reduce/remove expenditure where possible
Management Strategy	0.338	0.440	0.102	0.106	Balance of Business Planning Efficiencies for Staffing	Continue to monitor committed expenditure and reduce/remove expenditure where possible
Total Planning & Environment	4.887	5.132	0.245	0.256		

Final Outturn Report
Council Fund Variances

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Education & Youth						
Inclusion & Progression	6.844	7.082	0.238	0.320	Variance largely relating to Out of County placements £0.323m. Offset by other minor underspend variances from across the service area £0.085m.	Continue close monitoring arrangements and updates following moderation meetings.
Integrated Youth Provision	1.347	1.257	(0.091)	(0.069)	Various underspends across service area. Largely relating to delays in recruitment.	
School Improvement Systems	1.807	1.726	(0.081)	(0.066)	Minor variances from across service area. Largely relating to Early Entitlement, reduction in applications for setting payments.	
Business Change & Support	0.377	0.371	(0.006)	0.005	Minor variances from across service area.	
School Planning & Provision	0.584	0.528	(0.056)	0.009	Refinancing of expenditure against late WG Capital Grant resulting in favourable movement on service area.	
Total Education & Youth	10.959	10.964	0.004	0.199		
Schools						
	88.745	88.745	(0.000)			
People & Resources						
HR & OD	2.029	2.252	0.223	0.212	Due to partial achievement of business planning efficiency and loss of income contribution from Wrexham Occupational Health services.	Service delivery options are being considered for the Occupational Health Service and a pressure to reflect this has been included in the 2018/19 budget.
Corporate Finance	2.044	2.160	0.116	0.217	This is due to the role-out of manager self service and the operating model review taking longer than planned.	Progress the structural review.
Minor Variances				0.000		
Total People & Resources	4.073	4.412	0.340	0.429		
Government						
Legal Services	0.688	0.690	0.002	0.026	Minor variances.	
Democratic Services	1.972	1.940	(0.031)	0.008	Minor variances.	
Internal Audit	0.443	0.368	(0.075)	(0.072)	The underspend is due to in-year vacancies.	
Procurement	0.168	0.270	0.102	0.107	Due to a conscious decision to no longer pursue supplier income for registration onto the Councils payment portal.	This pressure is included in the 2018/19 budget.
ICT	4.342	4.365	0.023	0.028	Minor variances.	
Total Government	7.613	7.634	0.021	0.096		
Organisational Change 1						
Public Libraries & Arts, Culture & Events	0.768	0.700	(0.069)	(0.008)	Aura Leisure and Libraries Ltd was established on 1st September. This was delayed by 2 months due to a range of queries in 3 separate responses from the Financial Conduct Authority (FCA) in registering the company. These issues are now resolved.	
Museums	0.028	0.046	0.018	(0.000)	Minor variances.	
County Archives	0.286	0.287	0.000	0.000	Minor variances.	
Leisure	4.539	4.670	0.131	0.087	Aura Leisure and Libraries Ltd was established on 1st September. This was delayed by 2 months due to a range of queries in 3 separate responses from the Financial Conduct Authority (FCA) in registering the company. These issues are now resolved.	
Total Organisational Change 1	5.621	5.702	0.081	0.078		

Final Outturn Report
Council Fund Variances

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Organisational Change 2						
Administrative Buildings	1.403	1.336	(0.067)	(0.091)	£0.067m estimated efficiencies predominantly from the rationalisation of County Hall.	
Property Holdings	0.066	(0.017)	(0.083)	(0.069)	£0.071m Repair and Maintenance (R&M) efficiencies and NDR savings achieved. £0.009m additional income. Other minor variances.	
Property Asset And Development	0.446	0.372	(0.074)	(0.089)	£0.066m in year salary savings. Other minor variances	
CPM & Design Services	0.463	0.405	(0.057)	(0.113)	Additional income above target.	
Industrial Units	(1.153)	(1.174)	(0.022)	0.065	Additional income from Power stations higher than anticipated.	
Minor Variances	1.050	1.057	0.007	0.012		
Total Organisational Change 2	2.274	1.979	(0.295)	(0.284)		
Chief Executive	2.926	2.805	(0.121)	(0.128)	In-year vacancy savings and underspend on specialist budgets such as sustainable development, Your Community/Your Council and public relations.	
Central and Corporate Finance	25.157	20.735	(4.423)	(4.021)	<p>An underachievement on the income target of £0.407m.</p> <p>Support Services recharge, has resulted in a shortfall of £0.051m due to a reduction in overall operating costs.</p> <p>County Hall car parking income shortfall of £0.064m.</p> <p>Reduced audit fees, underspend of £0.112m.</p> <p>Social Services one off in year underspend of £1.608m held centrally to mitigate any in year overspends; £0.513m resulting from remaining pressure budgeted in 17/18. no longer required, £0.500m due to funding being secured from the Regional Integrated Care Fund, a revenue grant allocated on a one off basis. An additional £0.595m of Welsh Government funding for Social Care has been confirmed.</p> <p>Pension fund underspend of £0.707m due to surplus of budget for increase in contributions.</p> <p>Apprentice Tax Levy underspend of £0.098m.</p> <p>Auto Enrolment, numbers are less than estimated which gives a favourable in year variance of £0.488m.</p> <p>Windfall income an underachievement of £0.106m.</p> <p>Centrally held inflation £0.254m, one off in year underspend.</p> <p>Carbon Reduction Scheme, underspend of £0.070m reduced allowances purchased.</p> <p>£1.422m underspend due to a change in the Minimum Revenue Provision policy.</p> <p>£0.289m underspend on the Central Loans and Investment Account.</p> <p>Minor underspend variances of £0.003m</p>	<p>Work is continuing to identify areas of opportunity to generate income. A pressure has been included in the 2018/19 budget which will partially mitigate this. Budget pressures and efficiencies have been included to address these within the 2018/19 budget.</p> <p>None - impact on 18/19 has been reflected in budget</p> <p>Efficiency in 18/19 budget for part of this. Continue to review. Auto enrolment - continue to review, to assess the impact in 2018/19.</p> <p>Keep under review as part of 18/19. MRP reflects change of policy approved by Council. CLIA due to year end position on loans and investments.</p>
Grand Total	255.156	253.049	(2.107)	(1.531)		

2017/18 Efficiencies Final Outturn - Under or Over Achieved

Portfolio	Original Efficiency	Revised Efficiency	(Under)/Over Achievement
	2017/18 £(m)	2017/18 £(m)	2017/18 £(m)
People & Resources			
Finance - Implementation of Collaborative Planning Software to finance to improve and automate our processes thus enabling workforce efficiencies. Phased roll out of new finance model.	0.270	0.160	(0.110)
Review of Human Resources & Organisational Design operating model and job roles and various other efficiencies.	0.148	0.052	(0.096)
DBS recharges	0.058	0.025	(0.033)
Total People & Resources	0.476	0.237	(0.239)
Governance			
ICT - Reduction in management, staff and non pay costs.	0.350	0.310	(0.040)
Total Governance	0.350	0.310	(0.040)
Social Services			
Develop alternative approaches to in house day services and work opportunity schemes.	0.250	0.111	(0.139)
Total Social Services	0.250	0.111	(0.139)
Organisational Change 1			
Alternative Delivery Models	0.415	0.335	(0.080)
Total Organisational Change 1	0.435	0.355	(0.080)
Community & Enterprise			
Council Tax Reduction Scheme.	0.200	0.825	0.625
Total Community & Enterprise	0.200	0.825	0.625
Streetscene & Transportation			
Develop energy production at landfill.	0.100	0.000	(0.100)
Review subsidised bus routes.	0.350	0.000	(0.350)
Total Streetscene & Transportation	0.450	0.000	(0.450)
Planning & Environment			
Staffing - management restructure.	0.125	0.062	(0.063)
Self financing for Public Protection Services.			
- Animal & Pest Control.			
- Licencing Charging.	0.030	0.000	(0.030)
Increase in planning fees (15% WG increase) and applications	0.015	0.000	(0.015)
Increase in number of planning applications	0.035	0.000	(0.035)
Total Planning & Environment	0.205	0.062	(0.143)
Total 2017/18 Budget Efficiencies		100	8.433
Total Projected 2017/18 Budget Efficiencies Underachieved		6	0.466
Total Projected 2017/18 Budget Efficiencies Achieved		94	7.967

Movements on Council Fund Unearmarked Reserves

	£m	£m
Total Reserves as at 1 April 2017	10.953	
Less - Base Level	(5.769)	
Total Reserves above base level available for delegation to Cabinet		5.184
Less – allocation from the Contingency Reserve to support initial set up costs and final technical support for the Community Asset Transfer (CAT) of Holywell Leisure Centre and Alternative Delivery Model (ADM) agreed in 2016/17		(0.050)
Less – allocation from the Contingency Reserve to provide financial support to meet in-year budget pressures in 2017/18 for regional economic structures and support for events		(0.052)
Less – allocation from Contingency Reserve for contingency against any financial issues arising as a result of implementing different service delivery methods		(0.250)
Less – allocation from the Contingency Reserve for invest to save projects (of which £0.550m has been allocated to fund the digital strategy).		(0.900)
Less – allocation from the Contingency Reserve to fund the contribution towards the detailed development of the Economic Growth Bid		(0.050)
Less – allocation from the Contingency Reserve to a ring-fenced reserve to meet any unforeseen emergency remediation and support costs		(0.050)
Add – projected outturn underspend		2.107
Add – Amount released from earmarked reserves as agreed by Council as part of 2018/19 budget		1.990

Total Contingency Reserve as at 31st March 2018		7.928
Less – amount committed as part of balancing 2018/19 budget		(1.945)
Less – One off contribution to Schools agreed at Council on 1 March 2018		(0.460)
Total Contingency Reserve available for 2018/19		5.523

Final Outturn Report

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance
Housing Revenue Account					
Income	(32.269)	(32.349)	(0.080)	(0.103)	The underspend of £0.080m consists of the following pressures. £0.073m reflects the decision to delay implementation of Service Charges to 1st April 2018 (from January 2018) to allow more time for full consultation. £0.038m relates to the loss of income on garages following refurbishments and demolition. £0.071m relates to delays in the handover of new properties compared to the estimated dates in the original business plan. £0.073 relates to the void costs on water/sewer charges not collected. The pressures above have been alleviated by the following savings. £0.282m relates to a reduction in the contribution towards the provision for bad debts. £0.063m relates to Council Tax credits.
Capital Financing - Loan Charges	7.545	7.043	(0.501)	(0.059)	The underspend of £0.501m consists of a pressure of £0.075m relating to the support services charge for Corporate Management and Democratic Representation. This has been built into the Business Plan for future years. An underspend of £0.560m relates to a reduction in the interest charge for HRA borrowing. This is because interest rates have remained low since the Brexit referendum. Borrowing costs have also been minimised through efficient treasury management and the HRA has borrowed less than originally anticipated. An underspend of £0.016m relates to a reduction in the minimum revenue payment (MRP). This is calculated based on the total HRA borrowing at 31st March 2017 which was slightly lower than assumed in the budget.
Estate Management	1.633	1.572	(0.061)	(0.056)	£0.062m relates to vacancy savings for posts which have been deleted in the 2018/19 Business Plan. £0.001m relates to minor variances.
Landlord Service Costs	1.386	1.404	0.017	0.026	Minor Variance
Repairs & Maintenance	8.559	7.794	(0.765)	(0.794)	The underspend of £0.765m includes a pressure of £0.058m relating to increased costs for Fleet damage to vehicles. An underspend of £0.216m relates to staffing costs. An underspend of £0.598m relates to subcontractor spend. This expenditure is reflected in the capital budget. The remaining £0.009m relates to minor variances.
Management & Support Services	2.273	2.057	(0.216)	(0.063)	The underspend of £0.216m consists of the following savings. £0.041m relates to the underspend on SLA contributions towards other services within the council. £0.045m relates to an underspend on software. £0.043m relates to an underspend on insurance premiums for the HRA stock. £0.053m relates to VAT rebate for capital works. £0.010m relates to a reduction in the recharge for printing.
Capital Expenditure From Revenue (CERA)	10.863	12.248	1.385	0.675	The planned overspend of £1.385m relates to an increase in the contribution from revenue towards capital costs. This increase is possible because of decreased costs elsewhere in the HRA. Contributing towards the capital budget from revenue reduces the requirement to borrow.
HRA Projects	0.046	0.263	0.217	0.338	The overspend of £0.217m consists of a pressure of £0.225m relating to SHARP pre-development costs which were approved by Cabinet in March 2017. Costs were incurred to carry out site investigation works prior as part of site viability. The costs relate to schemes which will not progress of schemes which were not approved by 31st March 2018. The overspend above had been partially mitigated by minor savings of £0.008m.
Contribution To / (From) Reserves	(0.035)	(0.031)	0.004	0.035	Minor Variance
Total Housing Revenue Account	(0.000)	0.000	0.000	0.000	