



CABINET

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| Date of Meeting | Tuesday, 20 th November 2018 |
| Report Subject | Revenue Budget Monitoring 2018/19 (Month 6) |
| 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 2018/19 for the Council Fund and Housing Revenue Account. This report presents the position, based on actual income and expenditure, as at Month 6 of the financial year. The report projects how the budget would stand at the close of the financial year if all things remained unchanged.

The projected year end position, without new actions to reduce cost pressures and/or improve the financial return on efficiency planning and cost control is:

Council Fund

- An operating deficit of £0.222m (£0.303m at Month 5)
- A projected contingency reserve balance as at 31 March 2019 of £7.469m

Housing Revenue Account

- Net in-year revenue expenditure forecast to be £0.067m lower than budget
- A projected closing balance as at 31 March 2019 of £1.165m

RECOMMENDATIONS

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| 1 | To note the overall report and the projected Council Fund contingency sum as at 31 st March 2019. |
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| 2 | To note the projected final level of balances on the Housing Revenue Account (HRA). |
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REPORT DETAILS

| 1.00 | EXPLAINING THE MONTH 6 POSITION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------|--|----------------------|---------------------------------------|---------------------------------|-------------------|----------------------|---------------------------------------|--|----|----|----|-----------------|--------|--------|---------|---------------|-------|-------|-------|-------------------|-------|-------|---------|---------|--------|--------|-------|------------------------------|--------|--------|-------|------------------------|-------|-------|-------|--------------------|-------|-------|---------|------------|-------|-------|---------|----------------------|-------|-------|-------|------------------|--------|--------|---------|-----------------|-------|-------|---------|-----------------------------|--------|--------|---------|--|--|--|--|--------------|----------------|----------------|--------------|
| 1.01 | <p>Council Fund Projected Position</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"> • An operating deficit of £0.222m • A projected contingency reserve balance as at 31 March 2019 of £7.469m | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1.02 | <p>Projected Position by Portfolio</p> <p>The table below shows the projected position by portfolio:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">TOTAL EXPENDITURE AND INCOME</th> <th style="text-align: center;">Revised Budget</th> <th style="text-align: center;">Projected Outturn</th> <th style="text-align: center;">In-Year Over / (Under) spend</th> </tr> <tr> <th></th> <th style="text-align: center;">£m</th> <th style="text-align: center;">£m</th> <th style="text-align: center;">£m</th> </tr> </thead> <tbody> <tr> <td>Social Services</td> <td style="text-align: right;">65.211</td> <td style="text-align: right;">64.806</td> <td style="text-align: right;">(0.405)</td> </tr> <tr> <td>Out of County</td> <td style="text-align: right;">7.274</td> <td style="text-align: right;">8.858</td> <td style="text-align: right;">1.585</td> </tr> <tr> <td>Education & Youth</td> <td style="text-align: right;">8.198</td> <td style="text-align: right;">8.109</td> <td style="text-align: right;">(0.089)</td> </tr> <tr> <td>Schools</td> <td style="text-align: right;">89.937</td> <td style="text-align: right;">89.937</td> <td style="text-align: right;">0.000</td> </tr> <tr> <td>Streetscene & Transportation</td> <td style="text-align: right;">29.907</td> <td style="text-align: right;">30.965</td> <td style="text-align: right;">1.058</td> </tr> <tr> <td>Planning & Environment</td> <td style="text-align: right;">5.713</td> <td style="text-align: right;">5.716</td> <td style="text-align: right;">0.003</td> </tr> <tr> <td>People & Resources</td> <td style="text-align: right;">4.389</td> <td style="text-align: right;">4.380</td> <td style="text-align: right;">(0.009)</td> </tr> <tr> <td>Governance</td> <td style="text-align: right;">8.248</td> <td style="text-align: right;">8.082</td> <td style="text-align: right;">(0.167)</td> </tr> <tr> <td>Strategic Programmes</td> <td style="text-align: right;">4.874</td> <td style="text-align: right;">4.874</td> <td style="text-align: right;">0.000</td> </tr> <tr> <td>Housing & Assets</td> <td style="text-align: right;">13.448</td> <td style="text-align: right;">13.422</td> <td style="text-align: right;">(0.026)</td> </tr> <tr> <td>Chief Executive</td> <td style="text-align: right;">3.012</td> <td style="text-align: right;">2.726</td> <td style="text-align: right;">(0.286)</td> </tr> <tr> <td>Central & Corporate Finance</td> <td style="text-align: right;">24.116</td> <td style="text-align: right;">22.675</td> <td style="text-align: right;">(1.441)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">264.328</td> <td style="text-align: right;">264.550</td> <td style="text-align: right;">0.222</td> </tr> </tbody> </table> | | | TOTAL EXPENDITURE AND INCOME | Revised Budget | Projected Outturn | In-Year Over / (Under) spend | | £m | £m | £m | Social Services | 65.211 | 64.806 | (0.405) | Out of County | 7.274 | 8.858 | 1.585 | Education & Youth | 8.198 | 8.109 | (0.089) | Schools | 89.937 | 89.937 | 0.000 | Streetscene & Transportation | 29.907 | 30.965 | 1.058 | Planning & Environment | 5.713 | 5.716 | 0.003 | People & Resources | 4.389 | 4.380 | (0.009) | Governance | 8.248 | 8.082 | (0.167) | Strategic Programmes | 4.874 | 4.874 | 0.000 | Housing & Assets | 13.448 | 13.422 | (0.026) | Chief Executive | 3.012 | 2.726 | (0.286) | Central & Corporate Finance | 24.116 | 22.675 | (1.441) | | | | | Total | 264.328 | 264.550 | 0.222 |
| TOTAL EXPENDITURE AND INCOME | Revised Budget | Projected Outturn | In-Year Over / (Under) spend | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | £m | £m | £m | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Social Services | 65.211 | 64.806 | (0.405) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Out of County | 7.274 | 8.858 | 1.585 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Education & Youth | 8.198 | 8.109 | (0.089) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Schools | 89.937 | 89.937 | 0.000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Streetscene & Transportation | 29.907 | 30.965 | 1.058 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Planning & Environment | 5.713 | 5.716 | 0.003 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| People & Resources | 4.389 | 4.380 | (0.009) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Governance | 8.248 | 8.082 | (0.167) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Strategic Programmes | 4.874 | 4.874 | 0.000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Housing & Assets | 13.448 | 13.422 | (0.026) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Chief Executive | 3.012 | 2.726 | (0.286) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Central & Corporate Finance | 24.116 | 22.675 | (1.441) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Total | 264.328 | 264.550 | 0.222 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| 1.03 | <p>There is a positive movement on the operating deficit of £0.081m from the previous month (deficit of £0.303m) and the reasons for these changes are summarised in Appendix 1 the key significant change explained in paragraphs 1.04 below. The reasons for the projected variances in all Portfolio areas are summarised within Appendix 2.</p> |
| 1.04 | <p>Out of County Placements</p> <p>The projected overspend for Out of County Placements has increased by £0.122m since last month.</p> <p>The Children's Service element has increased by £0.149m due to the net impact of new and ended placements. This is offset by a decrease to costs for the Education and Youth element by £0.058m, caused by changes to current placement costs and the impact of two placements ending and two new placements.</p> |
| 1.05 | <p>Tracking of In-Year Risks and Emerging Issues</p> <p>At the time of setting the Budget for 2018/19 a number of significant risks were identified and an update is provided below.</p> |
| 1.06 | <p>Out of County Placements</p> <p>A further risk identified at the time of setting the 2018/19 budget was the rising social care costs, and the upward trend in the number of cases of Out of County placements across Wales. This was partly addressed by the inclusion of an additional £0.500m in the budget proposals for 2018/19 however the volatility in demand and the impacts on service costs cannot be predicted with any certainty. The main influence on this increase is the Social Services and Wellbeing Act which has led to a higher number of court outcomes and placements which has increased the financial pressure on this service area.</p> <p>The month 6 report details the projected outturn as £1.585m higher than budget, which is an increase to the amount reported at month 5, however costs can be subject to volatility and are likely to change.</p> <p>The impact of the current pressures on Out of County Placements are being considered as part of the Councils latest forecast for 2019/20.</p> |
| 1.07 | <p>Achievement of Planned In-Year Efficiencies</p> <p>The 2018/19 budget contains £5.511m of specific efficiencies which are tracked and monitored. In 2017/18 the level of efficiency achievement was 94% which was an improvement on the 91% achieved during the previous year. The Council aims to achieve a 95% rate in 2018/19 as reflected in the MTFs KPI's.</p> <p>The current assessment of the efficiencies to be achieved in 2018/19 shows that £5.296m or 96% of the efficiencies will be achieved. The risk remains</p> |

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| | <p>that any ongoing under-achievement of efficiencies will have a recurring and negative impact on the 2019/20 budget. Further details on the current status on efficiencies can be seen in Appendix 3 with any impact for 2019/20 being reviewed as part of the ongoing work on the Medium Term Financial Strategy.</p> |
| 1.08 | <p>Other Tracked Risks</p> <p>In addition, there are a number of risks being tracked that may be subject to change and these are summarised below:</p> |
| 1.09 | <p>Independent Inquiry into Child Sexual Abuse (IICSA)</p> <p>IICSA have required the council to produce a statement on the handling of historic child sexual abuse claims. The statement will need to cover how litigation between 1992 and 2000 was handled. No one remains at the council from that time who has knowledge of the cases. The external solicitors who acted jointly for us and our insurers are being instructed to review their files and supply the information.</p> <p>The initial cost of this work will be a minimum of £0.015m and this could increase significantly if IICSA do not agree to narrow the scope of the statement in the way we have requested.</p> |
| 1.10 | <p>Settlement costs for historic child abuse</p> <p>Payments for the settlement of historic child abuse cases, which pre-date Flintshire, have been paid in 2018/19. To date a total of £0.014m has been paid out, however there are a number of outstanding cases still to be settled and it is difficult to estimate the timing and full financial impact of these.</p> <p>In the Month 2 Revenue Budget Monitoring Report 2016/17, Cabinet agreed funding for future settlement of historic child abuse cases to be drawn from the Contingency Reserve as no budget provision is set aside to fund these costs.</p> |
| 1.11 | <p>Income</p> <p>The Council introduced its Income Strategy in late 2017. A target of £0.200m remains to be achieved from the identification of new sources of income and the review of fees and charges. The Council now has additional capacity to pursue this strategy, a number of potential opportunities will be considered as part of business planning and annual review as well as one off opportunities to mitigate this in-year.</p> |
| 1.12 | <p>Recycling Income</p> <p>In past years the market rate for income received from recycling plastic, paper and card has been extremely volatile and can fluctuate rapidly. Recycling income is already expected to be less than budgeted for and there is a risk that fluctuating market rates may reduce the shortfall further.</p> |

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| 1.13 | <p>Schools – Risks and Impacts</p> <p>The schools overall budget for 2018/19 included an uplift in recurring funding of £1.140m and additional one-off funding of £0.460m. At the time of setting the budget the outcome of pay awards for teacher and non-teacher staff was not known.</p> <p>The outcome of the these pay awards will have a significant impact on school budgets which are detailed below:</p> |
| 1.14 | <p><u>Non Teacher Pay (NJC)</u></p> <p>The NJC pay award has had a significant impact on schools due to a high number of schools support staff being on the lower grades which have received a higher percentage increase. The average increase in support staff salaries in schools in 2018/19 is 5.6%, with an estimated impact on schools of £1.4m. The estimated impact of the NJC pay award for 2019/20 is a further £1.4m increase in the pay bill.</p> |
| 1.15 | <p><u>Teachers Pay</u></p> <p>The announcement on teachers' pay will mean a significant pressure on schools from September 2018 with the estimated costs to schools of the pay award being £0.801m in 2018/19. Welsh Government have indicated that additional funding will be allocated to Authorities to part fund the pay award in 2018/19. Flintshire are awaiting confirmation of when the funding contribution from Welsh Government of 1% will be received, it is expected that this will amount to about £0.420m which would fund just over half of the pay award. Cabinet agreed on 23 October 2018 to distribute this funding, in full, to schools upon receipt of this funding.</p> |
| 1.16 | <p>The full year effect for 2019/20 of the teacher pay award is £1.34m which does not take into account any additional pay award from 1 September 2019. If, for example, a further increase of 1.5% were to be applied from September 2019 this figure would increase to £1.932m. Despite an overall reduction in funding The Local Government Provisional Settlement 2019/20 includes reference to an amount of £13.7m being included for teachers pay which is estimated to be £0.685m.</p> <p>In planning for the 2019/20 budget there is an intention to provide an uplift in the base funding of schools to meet 1% of the pay award as a minimum, although it is the Council's aspiration is to provide budget for the full uplift. However neither the minimum nor the aspirational provision can be confirmed at this point in the national budget setting process as the Council faces a potentially unmanageable gap in its budget-setting forecast for 2019/20.</p> |
| 1.17 | <p><u>Teacher Pensions</u></p> <p>A further significant risk is the anticipated change to the employer contribution rate for Teacher Pensions from 1 September 2019. Based on latest intelligence, the current employer contribution rate of 16.48% will be</p> |

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| | increasing to an estimated employer contribution rate of 23.6%, for the period 1 September 2019 until 31 March 2023. |
| 1.18 | In addition to the risks above, Flintshire has a number of secondary schools with significant deficits (deficits as at 31 March 2018 are £1.285m) and the future impacts of the pay awards as detailed above will impact further on this position. |
| 1.19 | <p>Other In-Year Issues</p> <p>Inflation</p> <p>Included within the 2018/19 budget are provision for pay (£0.937m), food (£0.124m), fuel (£0.069m) and Energy (£0.442m). As in previous years, these amounts are held centrally until there is an evidenced business need identified. At that stage, an allocation for the pressure will be provided to the portfolio in question.</p> |
| 1.20 | An allocation of £0.075m for Energy has been transferred to the Street Lighting service due to an inflationary increase that has already occurred. |
| 1.21 | At this time it is anticipated that all of the above will be required apart from £0.110m food inflation and is reflected in the outturn figure. This area will be kept under review over the winter with any further underspend considered as part of the 2019/20 budget solutions. |
| 1.22 | <p>2018/19 Pay Award</p> <p>The pay award provided in the 2018/19 budget was based on 1% of the total pay budget. The actual national agreed pay award agreed was a minimum of 2% on pay, with additional increases on the lower pay scales.</p> <p>At the time of setting the 2018/19 budget this was acknowledged as an area that would need to be subject to a one off contribution from the Contingency Reserve. Cabinet approved a contribution of £1.084m to enable the appropriate level of funding to be transferred to Portfolios within the month 4 report.</p> <p>The detailed work to apportion the funding has now been undertaken and as a result the final amount required from the Contingency Reserve is £0.999m which is £0.085m less than originally requested. The amount drawn from the Contingency Fund showing in appendix 4 has been adjusted to reflect this change.</p> |
| 1.23 | <p>Reserves and Balances</p> <p>Un-earmarked Reserves</p> <p>The 2017/18 outturn reported to Cabinet in July showed un-earmarked reserves at 31 March 2018 (above the base level of £5.769m) of £7.928m.</p> |

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| | As agreed in the 2018/19 budget an amount of £1.945m was approved as part of the strategy to balance the budget and in addition County Council on 1 March approved a one off amount of £0.460m for schools, on a temporary basis. The available Contingency Reserve after taking account of these contributions is therefore £5.523m. |
| 1.24 | At month 4 it was agreed that the amount recovered due to a change in accounting policy for the Minimum Revenue Provision of £1.400m and a VAT rebate on some sporting exemptions for £1.940m would be transferred to the Contingency Reserve. |
| 1.25 | Taking into account the current projected overspend at this stage, and previously agreed allocations, the balance on the Contingency Reserve at 31 March 2019 is projected to be £7.469m as detailed in appendix 4. |
| 1.26 | Earmarked Reserves Earmarked reserves are monitored in accordance with the reserves protocol. A summary of earmarked reserves as at 1 April 2018 and an estimate of projected balances as at the end of this financial year will be included in the month 7 report. |
| 1.27 | Housing Revenue Account The 2017/18 Outturn Report to Cabinet on 17 July 2018 showed an un-earmarked closing balance at the end of 2017/18 of £1.116m and a closing balance of earmarked reserves of £0.802m. |
| 1.28 | The 2018/19 budget for the HRA is £34.381m which includes a budgeted movement of £0.018m from reserves. The projected outturn is an underspend of £0.067m which has the impact of bringing the closing un-earmarked reserves balance to £1.165m which at 3.4% of total expenditure satisfies the prudent approach of ensuring a minimum level of 3%. |
| 1.29 | There is an increase of £0.081m in the budget contribution towards capital expenditure (CERA) of £12.170m. The increase in this contribution decreases the level of borrowing required to fund the proposed capital programme. |

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| 2.00 | RESOURCE IMPLICATIONS |
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| 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. |
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| 3.00 | CONSULTATIONS REQUIRED / CARRIED OUT |
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| 3.01 | None required. |
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| 4.00 | RISK MANAGEMENT |
| 4.01 | There are three categories of risks covered in the main section of the report. These are in-year risks and emerging issues, achievement of planned in-year efficiencies and other tracked risks. These risks are included from paragraph 1.08 to 1.18. |

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| 5.00 | APPENDICES |
| 5.01 | Appendix 1: Council Fund – Movement in Variances from Month 5 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 |

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

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| 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</p> |

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.

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.

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.

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.

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.

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 6 - SUMMARY

| Service | Movement between Periods (£m) | Narrative for Movement between Periods greater than £0.025m |
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| Social Services | | |
| Older People | | |
| Localities | 0.063 | Increases in demand for Residential Care £0.047m and Domiciliary Care £0.015m plus net other minor movements in variances of £0.001m. |
| Reablement Services | -0.041 | Movement due to increases to employee budgets |
| Professional & Admin Support | -0.038 | Movement due to increases to employee budgets |
| Resources & Regulated Services | 0.056 | Additional pay costs within home care, residential care and extra care |
| Minor Variances | -0.000 | |
| Disability Services | | |
| Minor Variances | 0.001 | |
| Mental Health Services | | |
| Minor Variances | -0.062 | A number of minor variances throughout the service, each less than £0.025m. The largest being Professional Support underspend of £0.023m and Substance misuse underspend of £0.015m. |
| Children's Services | | |
| Minor Variances | -0.021 | |
| Development & Resources | | |
| Minor Variances | -0.058 | A number of minor variances throughout the service, each less than £0.025m. The largest being an underspend on Charging Policy Income for £0.024m and an underspend on Vacancy Management £0.024m |
| Total Social Services (excl. Out of County) | -0.101 | |
| Out of County | | |
| Children's Services | 0.149 | The movement is due to the net impact of new and ended placements. There have been two additional placements and one ended placement. |
| Education & Youth | -0.027 | Variance relates to changes to current placements, includes two new placements and two ended placements. Favourable movement overall. |
| Total Out of County | 0.122 | |
| Education & Youth | | |
| Minor Variances | 0.002 | |
| Total Education & Youth | 0.002 | |
| Schools | -0.000 | |
| Streetscene & Transportation | | |
| Transportation & Logistics | 0.096 | Community Travel pilot schemes of £0.047m commencing January, 2019. Increased transport provision to Social Services £0.025m and School Transport £0.024m |
| Other Minor Variances | -0.008 | |
| Total Streetscene & Transportation | 0.089 | |

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| Planning, Environment & Economy | | |
| Business | -0.025 | Movement due to increases to employee budgets |
| Development | -0.025 | Higher than expected Planning Fee Income during September |
| Regeneration | 0.039 | Energy Efficiency framework moved to be accounted for in correct Portfolio £0.050m. Other minor variances £0.009m |
| Management & Strategy | 0.026 | Vacant post appointed to £0.015m. Minor variances £0.010m. |
| Minor Variances | -0.030 | |
| Total Planning & Environment | -0.014 | |
| People & Resources | | |
| HR & OD | -0.000 | Minor variances |
| Corporate Finance | -0.016 | Minor variances |
| Total People & Resources | -0.017 | |
| Governance | | |
| Legal Services | 0.011 | Minor variances |
| Democratic Services | -0.006 | Minor variances |
| Internal Audit | -0.003 | Minor variances |
| Procurement | 0.000 | No variance |
| ICT | -0.002 | Minor variances |
| Customer Services | -0.010 | Minor variances |
| Revenues | -0.008 | Reduced surplus on the Council Tax Collection Fund £0.034m. Additional vacancy savings (£0.020m). Other minor variances (£0.022m). |
| Total Governance | -0.018 | |
| Strategic Programmes | | |
| Minor Variances | 0.000 | |
| Total Strategic Programmes | 0.000 | |
| Housing & Assets | | |
| Administrative Buildings | 0.101 | Ecology issues creating delays to the demolition of County Hall resulting in a potential pressure of £0.101m. |
| Caretaking & Security | 0.030 | Additional costs relating to Caretaking expenditure £0.030m |
| Industrial Units | -0.123 | Use of reserves to offset the shortfall in rent income from Industrial Units. |
| Disabled Facilities Grant | -0.046 | Energy Efficiency framework moved to correct Portfolio |
| Minor Variances | -0.043 | Cumulative totals of minor variances each less than £0.025m within the service. The largest being an underspend on CCTV & Open Spaces for £0.021m. |
| Total Housing & Assets | -0.080 | |
| Chief Executive's | -0.005 | Minor variances |
| Central and Corporate Finance | -0.060 | Increased Windfall income of £0.066m for Non Domestic Rates of Empty Properties in Flintshire. Less than anticipated Car Parking income for the County Hall site, £0.015m. Minor variances £0.009m. |
| Grand Total | -0.081 | |

Budget Monitoring Report
Council Fund Variances

MONTH 6 - 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 | 17.026 | 16.990 | -0.036 | -0.099 | Residential and Nursing Care reflects a projected overspend of £0.417m due to increased numbers of funded placements following the increase in the capital limit to £40,000. Domiciliary Care reflects a projected underspend of £0.252m based on existing service users, however there are challenges due to capacity of external supply markets which are currently having to be met within Provider Services. Other underspends include a projected underspend of £0.036m on day care due to reduced demand, £0.040m on Intake/First Contact due to vacancy savings and £0.027m on Minor Adaptations. Locality Teams staffing reflects a projected underspend of £0.092m due mainly to some posts being filled at below the top of grade. Minor variances account for a £0.006m underspend. | |
| Community Equipment Contribution | 0.478 | 0.334 | -0.144 | -0.144 | 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 reduced. 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 | 6.700 | 6.589 | -0.111 | -0.167 | The main influence on the net projected underspend of £0.111m is extra care schemes where there is a projected underspend of £0.278m due mostly to the delay to the opening of the new Llys Raddington, Flint extra care facility. This is offset by a projected overspend of £0.133m on Home Care due to the need to cover capacity gaps in purchased Domiciliary Care. There are also other minor overspends amounting to a total of £0.034m in Residential Care and Day Centres. | Continue to monitor and review. |
| Minor Variances | 0.850 | 0.809 | -0.040 | 0.039 | | |
| Disability Services | | | | | | |
| Resources & Regulated Services | 23.280 | 23.164 | -0.116 | -0.114 | The projected underspend of £0.116m is mainly due to demand influences within externally provided Supported Living | Continue to monitor and review |
| Disability Services | 0.533 | 0.431 | -0.102 | -0.102 | The projected underspend is mainly due to increased levels of contributions from Betsi Cadwaladr University Health Board (BCUHB) for 2 service users. | Continue to monitor and review |
| Administrative Support | 0.182 | 0.121 | -0.061 | -0.052 | The projected underspend is due to short term vacancy savings and some staff not being at top of grade | Continue to monitor and review |
| Minor Variances | 0.819 | 0.794 | -0.025 | -0.036 | | |
| Mental Health Services | | | | | | |
| Residential Placements | 1.184 | 1.523 | 0.339 | 0.343 | Ongoing pressure due to the numbers of long term residential placements including four new placements, despite maximisation of opportunities to secure joint funding contributions from BCUHB | Continue to monitor and review and consider pressure item within 2019/20 budget process |
| Minor Variances | 2.622 | 2.570 | -0.052 | 0.006 | | |
| Children's Services | | | | | | |
| Family Placement | 2.564 | 2.790 | 0.226 | 0.227 | The projected overspend is due to the number of children in care. There has been an increase in the number of children who are subject to Foster Care/Special Guardianship/Adoption who have moved through the age barriers. Other influences include new adoption and Special Guardianship Order (SGO) payments and new Foster Carers entering the system, foster carers progressing from Level 1, 2, 3 and 4. Travel costs and Christmas and birthday allowances. | Continue to monitor and review |
| Professional Support | 4.960 | 5.078 | 0.118 | 0.135 | The projected overspend is due mainly to ongoing service pressures particularly within Prevention and Support, and is influenced by the need to support wider regional work on child protection issues which has been partly mitigated by an allocation of £0.100m from the contingency reserve. | Continue to monitor and review |
| Minor Variances | 1.702 | 1.724 | 0.023 | 0.026 | | |
| Development & Resources | | | | | | |
| Charging Policy income | -2.469 | -2.612 | -0.143 | -0.119 | The projected underspend is due to surplus income which is mainly caused by changes to disregard rules on financial assessments which came into effect from August 2016 | Continue to monitor and review. |
| Business Support Service | 1.202 | 1.116 | -0.085 | -0.075 | The projected underspend of £0.085m is due to a number of short term vacancy savings and some posts currently occupied by staff who are below top of grade | Continue to monitor and review |
| Good Health | 0.905 | 0.845 | -0.059 | -0.055 | The projected underspend is mainly due to funding of a post from a grant in the short term, plus some reductions of hours following staff returning from maternity leave | Continue to monitor and review. |
| Minor Variances | 2.675 | 2.538 | -0.137 | -0.117 | | |
| Total Social Services (excl Out of County) | 65.211 | 64.806 | -0.405 | -0.305 | | |
| Out of County | | | | | | |
| Children's Services | 4.191 | 4.979 | 0.788 | 0.639 | There is a projected overspend of £0.788m in Social Services Children's Services which is based on current clients and packages and which is likely to be subject to variation during the year | Continue close monitoring arrangements. |
| Education & Youth | 3.083 | 3.879 | 0.796 | 0.823 | Variance relates to Out of County placements. A substantial increase in the number of new educational placements for 2018/19. | Continue close monitoring arrangements. |
| Total Out of County | 7.274 | 8.858 | 1.585 | 1.462 | | |
| Education & Youth | | | | | | |
| School Improvement Systems | 1.797 | 1.733 | -0.065 | -0.072 | Variance largely relates to Early Entitlement, a reduction in maintained and non-maintained setting payments as a result of demography and a reduction of the number of settings requiring funding. Includes hourly reductions in established staff. Includes other minor variances from across service area. | |
| Minor Variances | 6.400 | 6.376 | -0.025 | -0.020 | | |
| Total Education & Youth | 8.198 | 8.109 | -0.089 | -0.091 | | |
| Schools | 89.937 | 89.937 | -0.000 | 0.000 | | |
| Streetscene & Transportation | | | | | | |
| Ancillary Services & Performance | 4.001 | 4.141 | 0.141 | 0.140 | Delay in the development of the new Rockcliffe HRC site resulting in additional running costs of two existing sites continuing to operate until the 8th October commencement date, totalling £0.050m. Shortfall in Recycling Income due to falling plastic, card and paper recycling prices resulting from external market factors £0.185m. Additional income of £0.100m above the original projections following the rollout of brown bin charges. Minor variances £0.06m. | |
| Highways Network | 8.516 | 8.915 | 0.400 | 0.412 | Following increased car park charges from May 2018, together with charges in Flint being implemented for the first time, initial forecasts have indicated lower than anticipated income levels compared to original projections. In addition, officers have recently been appointed to meet the necessary demands of parking enforcement requirements across the County. The overall variance totals £0.260m. Additional urgent road patching repairs as a result of road condition surveys £0.075m. Minor variances of less than £0.025m but totalling £0.065m across the service. | |
| Transportation & Logistics | 9.150 | 9.509 | 0.359 | 0.263 | Additional pressure as a result of the provision of additional transport for pupils from John Summers to Connahs Quay, Buckley and Mold campuses £0.242m. Community Travel pilot schemes of £0.047m commencing January, 2019. Increased transport provision to Social Services £0.025m. Minor variances £0.045m. | |

Budget Monitoring Report
Council Fund Variances

MONTH 6 - SUMMARY

| Service | Revised Budget (£m) | Projected Outturn (£m) | Variance (£m) | Last Month Variance (£m) | Cause of Major Variance | Action Required |
|---|---------------------|------------------------|---------------|--------------------------|---|---|
| Workforce | 8.016 | 8.140 | 0.123 | 0.125 | Increased Agency and Overtime costs as a consequence of current sickness levels (9%) of the workforce operatives | |
| Other Minor Variances | 0.225 | 0.260 | 0.035 | 0.030 | | |
| Total Streetscene & Transportation | 29.907 | 30.965 | 1.058 | 0.969 | | |
| Planning, Environment & Economy | | | | | | |
| Development | 0.060 | -0.103 | -0.163 | -0.138 | Higher than expected levels of Planning Fee Income received in the first half of the financial year. The projection is dependant on the number and value of the applications received, resulting in a changeable outturn to ensure an accurate reflection. An award of Legal Fees from a Planning Appeal in FCCs favour | Continue to monitor Planning Fee Income levels and adjust projection accordingly |
| Regeneration | 0.495 | 0.554 | 0.059 | 0.020 | Unachieved framework income for Energy Efficiency projects within 2017/18 £0.050m. Minor variances (£0.011m) | Continue to Monitor and Review. |
| Management & Strategy | 1.197 | 1.311 | 0.113 | 0.087 | Staffing related Business Planning Efficiencies yet to be achieved pending all Service Review outcomes within the Portfolio. | Vacancy savings across the Portfolio can assist in mitigating the unachieved efficiencies in the short term. Continue to monitor and review |
| Minor Variances | 3.961 | 3.954 | -0.007 | 0.048 | | |
| Total Planning & Environment | 5.713 | 5.716 | 0.003 | 0.017 | | |
| People & Resources | | | | | | |
| HR & OD | 2.413 | 2.375 | -0.038 | -0.038 | Minor variances | Service managers to continue to monitor and review |
| Corporate Finance | 1.976 | 2.005 | 0.028 | 0.045 | Minor variances | Service managers to continue to monitor and review |
| Holding Accounts | 0.000 | 0.000 | 0.000 | 0.000 | | |
| Total People & Resources | 4.389 | 4.380 | -0.009 | 0.007 | | |
| Governance | | | | | | |
| Legal Services | 0.706 | 0.744 | 0.037 | 0.026 | Minor variances | |
| Democratic Services | 2.022 | 2.029 | 0.007 | 0.013 | Minor variances | |
| Internal Audit | 0.454 | 0.428 | -0.026 | -0.023 | Minor variances | |
| Procurement | 0.320 | 0.331 | 0.010 | 0.010 | Minor variances | |
| ICT | 4.561 | 4.559 | -0.002 | 0.000 | Minor variances | |
| Customer Services | 0.394 | 0.446 | 0.053 | 0.063 | Additional registration services income estimated to be in the region of £0.024m. Prior year efficiency in respect of Contact Centres unlikely to be achieved in 2018/19 £0.100m. Other minor variances £0.024m underspend. | Monitor and Review. |
| Revenues | -0.209 | -0.455 | -0.247 | -0.238 | Anticipated surplus on the Council Tax Collection Fund £0.145m. Additional Council Tax windfall following the conclusion of the Single Persons Discount Review £0.025m. Vacancy savings of £0.050m. Other minor variances £0.027m underspend. | |
| Total Governance | 8.248 | 8.082 | -0.167 | -0.149 | | |
| Strategic Programmes | | | | | | |
| Minor Variances | 4.874 | 4.874 | 0.000 | 0.000 | | |
| Total Strategic Programmes | 4.874 | 4.874 | 0.000 | 0.000 | | |
| Housing & Assets | | | | | | |
| Administrative Buildings | 1.179 | 1.332 | 0.153 | 0.052 | Ecology issues creating delays to the demolition of County Hall £0.153m. Offset with savings from other areas | |
| CPM & Design Services | 0.588 | 0.489 | -0.099 | -0.098 | £0.85m additional income estimated. Underspend of £0.14m due to minor variances. | |
| Benefits | 10.669 | 10.616 | -0.053 | -0.039 | Projected underspend on the Council Tax Reduction Scheme (CTRS) of £0.059m. Vacancy savings of 0.026m. Additional cost of IT related expenditure such as software and external printing £0.035m. Other savings from across the service £0.003m underspend. | Continue to review and report on significant variances on a monthly basis. |
| Minor Variances | 1.012 | 0.985 | -0.027 | 0.139 | | |
| Total Housing & Assets | 13.448 | 13.422 | -0.026 | 0.053 | | |
| Chief Executive's | 3.012 | 2.726 | -0.286 | -0.280 | Due to vacancies resulting from workforce changes during the year | |
| Central and Corporate Finance | 24.116 | 22.675 | -1.441 | -1.382 | Increased Coroners Costs £0.040m. Increased Windfall Income £0.094m relating to Non Domestic Rates of Empty Properties. Pension Deficit recovery, an underspend of £1.029m, this is due to an increase in contributions, while the repayment figure has remained static. Apprentice Tax Levy, underspend of £0.065m. Auto Enrolment, numbers are less than estimated, which gives a favourable variance of £0.273m. Inflationary underspend of £0.254m of which £0.144m has been identified to contribute towards the 2019/20 budget. An underachievement on the income target of £0.200m. Shortfall from County Hall car park income £0.035m Miscellaneous £0.001m | Continue to review all variances alongside the continuing work on the MTFS. |
| Grand Total | 264.328 | 264.550 | 0.222 | 0.303 | | |

2018/19 Efficiencies Outturn - Under or Over Achieved

| Portfolio | Original Efficiency | Revised Efficiency | (Under)/Over |
|--|---------------------|--------------------|------------------------------|
| | 2018/19 £m | 2018/19 £m | Achievement 2018/19 £m |
| Central & Corporate Finance | | | |
| Theatre C/wyd tax relief | 0.075 | 0.075 | 0.000 |
| County Hall (NDR Element) | 0.060 | 0.060 | 0.000 |
| Audit fee reduction | 0.127 | 0.127 | 0.000 |
| Total Central & Corporate Finance | 0.262 | 0.262 | 0.000 |
| Governance | | | |
| Records management; Reduce records in storage. | 0.010 | 0.010 | 0.000 |
| ICT - Digital Print | 0.048 | 0.048 | 0.000 |
| Customer Services; New customer service models | 0.050 | 0.050 | 0.000 |
| Flintshire Connects; More flexible service in conjunction with potential income | 0.056 | 0.056 | 0.000 |
| Registration; Chargeable declaration of births | 0.012 | 0.012 | 0.000 |
| Revenues; Increase in collection rates enables adjustment to bad debt provision (one off). | 0.094 | 0.094 | 0.000 |
| Revenues; Second year windfall for single person discount review (one off) | 0.140 | 0.140 | 0.000 |
| Single Person Discount additional efficiency | 0.160 | 0.185 | 0.025 |
| Total Governance | 0.570 | 0.595 | 0.025 |
| Social Services | | | |
| Disability Service; Review current contract with external agency to deliver | 0.030 | 0.030 | 0.000 |
| Disability Service; Reduction of posts. | 0.110 | 0.110 | 0.000 |
| Workforce Development; Additional Income from QCF assessors through | 0.030 | 0.030 | 0.000 |
| Business Support and Management; Rationalisation of rented | 0.015 | 0.015 | 0.000 |
| Increase in domiciliary care charging. | 0.220 | 0.220 | 0.000 |
| Integrated Care Fund | 0.500 | 0.500 | 0.000 |
| Care Fees | 0.514 | 0.514 | 0.000 |
| Merger of Out of Hours Service | 0.020 | 0.020 | 0.000 |
| Total Social Services | 1.484 | 1.484 | 0.000 |
| Education & Youth | | | |
| Early Entitlement; Reduce sustainability grant payments and remodel | 0.020 | 0.020 | 0.000 |
| Business Support; Staff reduction | 0.010 | 0.010 | 0.000 |
| Nursery Education; Staff reductions | 0.040 | 0.040 | 0.000 |
| Total Education & Youth | 0.070 | 0.070 | 0.000 |
| Schools | | | |
| Schools Demography | 0.288 | 0.288 | 0.000 |
| Total Schools | 0.288 | 0.288 | 0.000 |
| Strategic Programmes | | | |
| Leisure, Libraries and Heritage; Continuation of previous years' business plan | 0.416 | 0.416 | 0.000 |
| Total Strategic Programmes | 0.416 | 0.416 | 0.000 |
| Housing & Assets | | | |
| Valuation Service; Property rationalisation through closure and amalgamation of services into other more efficient assets. | 0.050 | 0.050 | 0.000 |
| Valuation Service; Increase farm income through renewal of grazing licences. | 0.021 | 0.021 | 0.000 |
| Valuation Service; Community Asset Transfer process, efficiencies through reduced costs. | 0.010 | 0.010 | 0.000 |
| Valuation Service; Restructure of service as part of move to a commissioning client. | 0.020 | 0.020 | 0.000 |
| Valuation Service; Remove caretaking/security services at County Offices, Flint. | 0.015 | 0.015 | 0.000 |
| Corporate Property Maintenance; Restructure of service as part of move to a commissioning client. | 0.080 | 0.080 | 0.000 |
| Design and Project Management Services; Restructure of service as part of move to a commissioning client. | 0.040 | 0.040 | 0.000 |
| NEWydd Catering and Cleaning Services; Continuation of previous Business and Marketing plans. | 0.050 | 0.050 | 0.000 |
| County Hall | 0.240 | 0.140 | (0.100) |
| New Homes; Return anticipated trading surplus to the Council. | 0.030 | 0.030 | 0.000 |
| Regional Training courses delivered by GT officer | 0.003 | 0.003 | 0.000 |
| Welfare Rights; Some activity to be absorbed into single financial assessment team. | 0.032 | 0.032 | 0.000 |
| Benefits; Adjustment to bad debt provision (one off). | 0.050 | 0.050 | 0.000 |
| Benefits; Council Tax Reduction Scheme. | 0.250 | 0.250 | 0.000 |
| Benefits; Remove duplication and provide a single financial assessment service. | 0.050 | 0.050 | 0.000 |
| Reduction of senior management team | 0.050 | 0.050 | 0.000 |
| Total Housing & Assets | 0.991 | 0.891 | (0.100) |
| Streetscene & Transportation | | | |
| Waste Strategy; Charges for garden waste | 0.800 | 0.900 | 0.100 |
| Car Park Charges | 0.450 | 0.210 | (0.240) |
| Total Streetscene & Transportation | 1.250 | 1.110 | (0.140) |
| Planning, Environment & Economy | | | |
| Development management; Production of planning statements and to undertake private appeals | 0.015 | 0.015 | 0.000 |
| Highways Development Control; Introduce further charges. Review current charges. Retain supervisory function of highway works in the Building Control; Review charges. Introduce charges. Increase partnership working. Increase authorised commencements inspections. | 0.015 | 0.015 | 0.000 |
| Built Environment; Charing for preapplication advice | 0.030 | 0.030 | 0.000 |
| Flooding and Drainage; Fees for capital project work. | 0.010 | 0.010 | 0.000 |
| Energy; Fees for energy efficiency assessment. | 0.010 | 0.010 | 0.000 |
| Minerals and Waste; Maximise regulatory compliance income. Review day rate charging. | 0.050 | 0.050 | 0.000 |
| Rights of Way; Increase charging and reduce expenditure. | 0.020 | 0.020 | 0.000 |
| Economic Development; Workforce efficiency if regional service developed. | 0.020 | 0.020 | 0.000 |
| Total Planning, Environment & Economy | 0.180 | 0.180 | 0.000 |
| | | % | £ |
| Total 2017/18 Budget Efficiencies | | 100 | 5.511 |
| Total Projected 2017/18 Budget Efficiencies Underachieved | | 4 | 0.215 |
| Total Projected 2017/18 Budget Efficiencies Achieved | | 96 | 5.296 |

Movements on Council Fund Unearmarked Reserves

| | £m | £m |
|---|---------|--------------|
| Total Reserves as at 1 April 2018 | 13.697 | |
| Less - Base Level | (5.769) | |
| Total Reserves above base level available for delegation to Cabinet | | 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) |
| Less – Contribution to fund shortfall in MEAG funding (M2) | | (0.058) |
| Add – transfer from revenue for amount recovered in-year due to change in accounting policy for the Minimum Revenue Provision | | 1.400 |
| Add – transfer from revenue for the amount of the VAT rebate received | | 1.940 |
| Less – allocation to meet additional in-year budget pressure for the agreed pay award above the 1% included in the 2018/19 budget | | (0.999) |
| Less – allocation for ongoing resourcing of the Victim Contact Team | | (0.100) |
| Less – allocation for Independent Inquiry into Child Sexual Abuse | | (0.015) |
| Less – projected outturn overspend | | (0.222) |
| Total Contingency Reserve as at 31st March 2019 | | 7.469 |

Budget Monitoring Report
Housing Revenue Account Variances

MONTH 6 - SUMMARY

| Service | Revised Budget (£m) | Projected Outturn (£m) | Variance (£m) | Last Month Variance (£m) | Cause of Major Variance | Action Required |
|---|---------------------|------------------------|---------------|--------------------------|--|-----------------|
| Housing Revenue Account | | | | | | |
| Income | (34.381) | (34.159) | 0.222 | 0.218 | A pressure of £0.222m is anticipated on Income. £0.088m of this pressure relates to loss of rental income on properties being void longer than anticipated and £0.060m due to delays on handover/delays on new build schemes. £0.029m of the pressure relates to loss of income on garages which are not tenanted. £0.036m of the pressure relates to removal of the early payment discount on the Welsh Water contract. The remaining £0.009m relates to minor pressures. | |
| Capital Financing - Loan Charges | 8.694 | 8.412 | (0.282) | (0.282) | The projected underspend of £0.282m relates to expected borrowing costs for SHARP. £0.051m of the underspend relates to the Minimum Revenue Payment (loan repayment) which is lower than budgeted because borrowing levels weren't as high on the 31st March as expected. The remaining £0.231m relates to interest charges. Batch 3 schemes will now start on site later than anticipated and this means expenditure will be spread across financial years. In-year interest charges will therefore be lower than originally anticipated. | |
| Estate Management | 1.617 | 1.556 | (0.062) | (0.041) | The underspend of £0.062m relates to £0.074m on salary savings and £0.012m on minor movements. | |
| Landlord Service Costs | 1.415 | 1.425 | 0.010 | 0.006 | Minor Variance | |
| Repairs & Maintenance | 8.159 | 8.140 | (0.019) | 0.019 | Minor Variance | |
| Management & Support Services | 2.297 | 2.235 | (0.062) | (0.070) | A saving of £0.062m is anticipated on Management and Support costs. £0.087m relates to vacancy savings. The remaining £0.025m relates to minor pressures elsewhere. | |
| Capital Expenditure From Revenue (CERA) | 12.170 | 12.294 | 0.124 | 0.081 | The planned overspend of £0.124m 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 | 0.047 | 0.050 | 0.003 | 0.002 | | |
| Contribution To / (From) Reserves | (0.018) | 0.049 | 0.067 | 0.067 | The projected HRA outturn is an underspend of £0.067m which has the impact of bringing the closing un-earmarked reserves balance to £1.165m. | |
| Total Housing Revenue Account | 0.000 | 0.000 | 0.000 | (0.000) | | |