

## CABINET

<b>Date of Meeting</b>	Tuesday 15th October, 2024
<b>Report Subject</b>	Revenue Budget Monitoring Report 2024/25 (Month 5)
<b>Cabinet Member</b>	Cabinet Member for Finance and Social Value
<b>Report Author</b>	Corporate Finance Manager
<b>Type of Report</b>	Operational

### EXECUTIVE SUMMARY

This monthly report provides the latest detailed overview of the budget monitoring position for the 2024/25 financial year for the Council Fund and Housing Revenue Account and presents the position, based on actual income and expenditure as at Month 5.

The projected year end position is as follows:

#### **Council Fund**

- An operating deficit of £5.962m (this reduces to £2.962m with the utilisation of the budget risk reserve of £3m agreed when setting the budget) which is an adverse movement of £0.208m from the deficit figure reported at Month 4.
- A projected contingency reserve balance as at 31 March 2025 of £0.337m (after taking account of previously approved allocations including those approved as part of the 2024/25 Budget and a contribution of £0.167m from Earmarked Reserves).

This significant projected overspend (and impact on our available reserves) continues to be of major concern and needs to be addressed urgently in an attempt to bring expenditure back in line with the approved budget. Based on current projections the council only has a very small amount of contingency reserve which it uses to deal with any significant in-year unforeseen events. It should also be noted that there are also still a number of risks identified in the report that could further worsen the Council's financial position.

Therefore, as required by Financial Procedure Rules - Action Plans are being compiled by Social Services, Streetscene and Transportation and Housing and Communities which will detail the reasons for the potential overspends and the

measures being put in place to improve the position by the end of the financial year.

Our ability to mitigate pressures and risks during the financial year will again predominantly centre on review and challenge of non-essential spend and maximising income streams and grant funding. The moratorium on non-contractually committed spend and vacancy management process put in place during 2023/24 continues throughout 2024/25 and is being applied with rigour. Appendix 2 details the split of the moratorium savings to date.

In addition to the above an initial review of our Earmarked Reserves has been undertaken to identify any un-committed areas that can be released to improve our overall position (para 1.22 Refers). Further work is ongoing and the outcome will be reported in the month 6 report.

### **Housing Revenue Account**

- Net in-year revenue expenditure is forecast to be £0.111m lower than budget.
- A projected closing balance as at 31 March, 2025 of £4.563m

## **RECOMMENDATIONS**

1.00	To note 1) the report and the estimated financial impact on the 2024/25 budget and 2) the measures being put in place to improve the financial position by the end of the financial year.
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## **REPORT DETAILS**

<b>1.00</b>	<b>EXPLAINING THE REVENUE BUDGET MONITORING 2024/25</b>
1.01	<p>This monthly report provides the latest detailed overview of the budget monitoring position for the 2024/25 financial year for the Council Fund and Housing Revenue Account and presents the position, based on actual income and expenditure as at Month 5.</p> <p>The projected year end position is as follows:</p> <p><b>Council Fund</b></p> <ul style="list-style-type: none"> <li>• An operating deficit of £5.962m this reduces to £2.962m with the utilisation of the budget risk reserve of £3m agreed when setting the budget) which is an adverse movement of £0.208m from the deficit figure reported at Month 4.</li> <li>• A projected contingency reserve balance as at 31 March 2025 of £0.337m (after taking account of previously approved allocations including those approved as part of the 2024/25 Budget and a contribution of £0.167m from Earmarked Reserves).</li> </ul>

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1.02	<p><b>Table 1. Projected Position by Portfolio</b></p> <p>The table below shows the projected position by portfolio:</p> <table border="1" data-bbox="336 528 1347 1666"> <thead> <tr> <th>Portfolio/Service Area</th> <th>Approved Budget £m</th> <th>Projected Outturn £m</th> <th>In-Year Over / (Under) spend £m</th> </tr> </thead> <tbody> <tr> <td>Social Services</td> <td>92.047</td> <td>94.749</td> <td>2.702</td> </tr> <tr> <td>Out of County Placements</td> <td>19.299</td> <td>20.671</td> <td>1.372</td> </tr> <tr> <td>Education &amp; Youth (Non Schools)</td> <td>10.148</td> <td>10.285</td> <td>0.137</td> </tr> <tr> <td>Schools</td> <td>117.302</td> <td>117.120</td> <td>(0.182)</td> </tr> <tr> <td>Streetscene &amp; Transportation</td> <td>42.695</td> <td>44.719</td> <td>2.024</td> </tr> <tr> <td>Planning Env &amp; Economy</td> <td>7.682</td> <td>7.722</td> <td>0.040</td> </tr> <tr> <td>People &amp; Resources</td> <td>4.290</td> <td>4.190</td> <td>(0.100)</td> </tr> <tr> <td>Governance</td> <td>12.066</td> <td>11.747</td> <td>(0.319)</td> </tr> <tr> <td>Assets</td> <td>11.403</td> <td>11.402</td> <td>(0.001)</td> </tr> <tr> <td>Housing &amp; Communities</td> <td>18.161</td> <td>20.723</td> <td>2.562</td> </tr> <tr> <td>Chief Executive</td> <td>1.641</td> <td>1.625</td> <td>(0.016)</td> </tr> <tr> <td>Central &amp; Corporate Finance</td> <td>31.372</td> <td>29.115</td> <td>(2.257)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>Total</b></td> <td><b>368.106</b></td> <td><b>374.068</b></td> <td><b>5.962</b></td> </tr> <tr> <td colspan="3">Utilisation of Budget Risk Reserve</td> <td><b>(3.000)</b></td> </tr> <tr> <td><b>Total – Revised Overspend</b></td> <td></td> <td></td> <td><b>2.962</b></td> </tr> </tbody> </table>	Portfolio/Service Area	Approved Budget £m	Projected Outturn £m	In-Year Over / (Under) spend £m	Social Services	92.047	94.749	2.702	Out of County Placements	19.299	20.671	1.372	Education & Youth (Non Schools)	10.148	10.285	0.137	Schools	117.302	117.120	(0.182)	Streetscene & Transportation	42.695	44.719	2.024	Planning Env & Economy	7.682	7.722	0.040	People & Resources	4.290	4.190	(0.100)	Governance	12.066	11.747	(0.319)	Assets	11.403	11.402	(0.001)	Housing & Communities	18.161	20.723	2.562	Chief Executive	1.641	1.625	(0.016)	Central & Corporate Finance	31.372	29.115	(2.257)					<b>Total</b>	<b>368.106</b>	<b>374.068</b>	<b>5.962</b>	Utilisation of Budget Risk Reserve			<b>(3.000)</b>	<b>Total – Revised Overspend</b>			<b>2.962</b>
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1.03	<p>Appendix 1 shows all monthly movements of £0.025m since Month 4 with relevant narratives. In addition, the reasons for the projected variances are summarised within Appendix 2 and shows the detail of all variances over £0.050m and a summary of minor variances for each portfolio.</p>																																																																				
	<p><b>Significant Movements at Month 5</b></p>																																																																				
1.04	<p><b>Social Services £0.552m</b></p> <p><u>Older Peoples Service</u></p>																																																																				

	<ul style="list-style-type: none"> <li>Localities – £0.395m. Demands on older peoples care services are leading to increased costs. This includes pressures from ensuring safe hospital discharges, this pressure will likely increase during winter. The residential care service cost has increased by £0.196m and the domiciliary service increased by £0.190m. Minor variances account for the balance.</li> </ul> <p><u>Adults of Working Age</u></p> <ul style="list-style-type: none"> <li>Resources and Regulated Services (£0.350m). Costs increased through changes in needs and resulting care package alterations by £0.681m. A change to the policy to reduce the level of balances which are held in Direct Payment accounts has reduced the projected spend by (£1.031m).</li> <li>Children to Adult Transition Services (£0.086m) Reduction to projected care package costs.</li> <li>Residential Placements £0.070m Increased care package costs.</li> </ul> <p><u>Children’s Services</u></p> <ul style="list-style-type: none"> <li>Residential Placements £0.216m Costs have increased due to a regrade to care staff posts and increased staffing to meet care needs.</li> <li>Professional Support £0.296m. Successful recruitment has led to additional projected costs of £0.160m for staff. Some additional agency staff were required and the cost impact of these is estimated at £0.115m. There is also an increase to Direct Payments of £0.043m, but a reduction to the Leaving Care budget of £0.029m.</li> </ul> <p>There is a net £0.011m in minor movements across the portfolio.</p>
1.05	<p><b>Out of County Placements £0.277m</b></p> <ul style="list-style-type: none"> <li>Children’s Services £0.372m - Additional residential/ Unaccompanied Asylum-Seeking Children (UASC) placements added to placement caseload.</li> <li>Education &amp; Youth (£0.095m) - Projected expenditure adjusted to ensure invoices paid prior to the financial year end are correctly accounted for in 2025/26. Current placement caseload remains.</li> </ul>
1.06	<p><b>Planning, Environment and the Economy (£0.127m)</b></p> <p>A review of commitments around vacancy savings due to delays in the recruitment process resulting in a positive movement within the Portfolio.</p>
1.07	<p><b>Housing and Communities – (£0.177m)</b></p> <p>Housing Solutions - A positive movement of (£0.177m) as a result of a reduction in the number of temporary accommodation placements in August.</p>

1.08	<p><b>Central and Corporate Finance (£0.101m)</b></p> <p>The projection on the Central Loans and Investment Account (CLIA) for the 2024/25 indicates a further underspend of (£0.120m) as the trend from previous years continues with reduced short-term borrowing costs and income from investments in line with current bank interest rates. This however has been mitigated in part due to increasing Bank Charges following the revised contract prices from Worldpay.</p>
1.09	<p>Cumulative minor variances across the Council of (£0.211m) account for the remainder of the total monthly movement.</p>
1.10	<p><b>Tracking of In-Year Risks and Emerging Issues</b></p> <p>Members were made aware when setting the budget that there were a number of open risks that would need to be kept under close review. An update on these is provided below.</p>
1.11	<p><b>Council Tax Income</b></p> <p>Council Tax collections, at the end of August, were 47.24%, compared to 47.41% in the previous financial year. Recovery processes continue to be deployed to collect unpaid council tax, and where possible, to enter into realistic payment agreements with residents. The Revenues service also provide advice and support to those who struggle to maintain payments.</p>
1.12	<p><b>Pay Awards (Teacher and Non-Teacher)</b></p> <p><u>Teachers Pay</u></p> <p>The 2024/25 budget provides additional funding for a 5% pay award from September 2024. The Independent Wales Pay Review Body (IWPRB) had recommended a 4.3% increase, but Welsh Government increased this to 5.5% due to the “no detriment” principle, which means that teacher pay rises in Wales keep pace with those in England. In September 2024, the First Minister accepted the recommendations of the Independent Pay Review bodies for 2024-25.</p> <p>It is anticipated that additional funding will be received from Welsh Government to meet the in-year shortfall but this is yet to be confirmed.</p> <p>Confirmation is still awaited on funding for additional Teacher Pay employer pension costs and negotiations are ongoing between UK Government and Welsh Government – no provision was included in the budget. There is a risk that the costs may not be met in full.</p> <p><u>NJC (Green Book)</u></p>

	<p>The latest pay offer for NJC (Green Book) employees for the current year (2024/25) is currently in negotiation. The offer made with effect from 1 April 2024 is an increase of £1,290 (pro rata for part-time employees) to be paid as a consolidated, permanent addition on all NJC pay points 2 to 43 inclusive. Together with, an increase of 2.5% on all pay points above the maximum of the pay spine but graded below deputy chief officer.</p> <p>If agreed at this level, there would be an in-year benefit to the budget of over £0.800m. However, if not agreed at this level, any final award in excess of the budgeted amount will need to be met from reserves in the current financial year and would also have the impact of increasing the budget requirement for 2025/26.</p> <p><u>Pay Modelling</u></p> <p>No figures are currently included for any impact of the pay modelling review which is intended to help address the problems being encountered by the Council in the recruitment and retention of staff.</p>
1.13	<p><b>Out of County Placements</b></p> <p>As in previous years there is potential for significant numbers of new placements. The service areas within this pooled budget continue to do everything possible to manage these risks and additional investment has already been made to further develop in-house provision to help to mitigate against such financial pressures.</p>
1.14	<p><b>Waste Recycling Infraction Charge</b></p> <p>The Council did not meet the statutory minimum target, (64%) in 2021/22, for the percentage of municipal waste which must be recycled, prepared for re-use and composted, as specified in Section 3 of the Waste (Wales) Measure 2010. Welsh Government (WG) can therefore take steps to impose a penalty on the Council by way of an infraction fine. A potential penalty of up to £0.663m has previously been confirmed.</p> <p>The statutory recycling targets were also not achieved in 2022/23 and 2023/24, which means that further infraction fines of £0.356m and £0.184m respectively could be levied. Therefore, the financial risk across all 3 financial years currently totals £1.203m.</p> <p>WG officials are collating their advice for the minister on the 2021/22 Infraction Charges. We are hopeful we will know the outcome of this in the coming weeks. However, they are yet to start considering the 2022/23 or 2023/24 Infraction Charges so further updates will be provided as further details become available.</p>
1.15	<p><b>Homelessness</b></p> <p>There is a significant and growing demand within the Homelessness service. The Council has a statutory duty to provide suitable temporary accommodation for Homeless persons and families who meet the Welsh Government eligibility criteria which are less stringent than in England.</p>

	<p>The growth in demand commenced in the second half of 2022/23 and has accelerated markedly since the start of 2023.</p> <p>The Council will continue to lobby Welsh Government via the WLGA in conjunction with other Welsh LA's who are experiencing these pressures to seek additional financial support.</p> <p>WG are currently providing support via the No One Left Out grant for which the 2024/25 allocation is currently £0.423m. One favourable impact of the increase in costs and demand is the ability to recover additional Housing Benefit income over and above the amount budgeted which is currently helping to offset the projected overspend by £0.659m.</p>
1.16	<p><b>Other Tracked Risks</b></p> <p>In addition, there are a number of risks being tracked which may be subject to change and these are summarised below.</p>
1.17	<p><b>Medium Term Financial Strategy (MTFS) Impact</b></p> <p>Cabinet considered the latest projection for the MTFS in September which showed a revised budget requirement of £38.420m.</p> <p>Options for solutions to meet the budget requirement are currently being considered and further updates will be provided in Overview and Scrutiny Committees later in October and November.</p> <p>All Portfolios consider their financial position, the risks within their service and the impacts on the Medium Term on a monthly basis as part of their Portfolio Management Team meetings.</p>
1.18	<p><b>Benefits</b></p> <p>Council Tax Reduction Scheme (CTRS) – Based on current demand, costs are currently projected to be £0.723m over budget, although this will be monitored closely throughout the year due to the potential for growth. There is continued high demand across the whole of the Benefits service which is expected to remain the case for the foreseeable future.</p> <p>Other pressures within the service such as meeting income targets for recovery of overpayments and related bad debt provision increases are also expected to remain. The £0.723m can be fully mitigated by use of the Reserve previously set aside.</p>
1.19	<p><b>Harpur Trust vs Brazel Case</b></p> <p>The potential financial impacts are still being determined in response to the Employment Appeal Tribunal (EAT) decision in the case of Harpur Trust v Brazel. The Supreme Court upheld the EAT judgment in the Brazel case in July 2022 which impacts on the calculation of holiday pay entitlements for staff who work for part of the year (i.e., term time). An approved carry forward from 2022/23 for £0.254m has provided some funding towards these costs. There are currently 319 live employment</p>

	<p>tribunal claims in respect of this. The next preliminary hearing is scheduled for 18th October 2024. It is hopeful that we will get to a position where we could seek to settle on ‘without prejudice basis’.</p>										
1.20	<p><b>Achievement of Planned In-Year Efficiencies</b></p> <p>The 2024/25 budget contains £14.921m of specific efficiencies which are tracked and monitored throughout the year. The Council aims to achieve a 95% rate in 2024/25 as reflected in the MTFS KPI’s and fully achieved all efficiencies in the previous financial year.</p> <p>It is projected that 96% of efficiencies will be achieved in 2024/25 and further details can be seen in Appendix 3.</p>										
1.21	<p><b>Unearmarked Reserves</b></p> <p>The final level of Council Fund Contingency Reserve brought forward into 2024/25 was £2.972m as detailed in the 2023/24 outturn report (subject to audit) elsewhere on this agenda.</p> <p>The Base Level Reserves have been increased to £8.985m by using the remaining balance of £3.216m of the COVID-19 Hardship Fund Reserve from 2023/24.</p> <p>At Month 5 the Contingency Reserve balance was improved with the receipt of a £0.200m reimbursement from Aura Leisure and Libraries for previous income loss funding provided to them by the Council, due to the fact that they have now received alternative funding for this income loss.</p> <p>Taking the current projected final outturn and Earmarked Reserves review into account, the contingency reserve available is £0.337m.</p> <p>As required by Financial Procedure Rules all Portfolios will be expected to identify solutions in-year to mitigate the risks and potential overspends identified in the report.</p>										
1.22	<p><b>Earmarked Reserves</b></p> <p>An review of earmarked reserves has been undertaken at Month 5 and an amount of £0.167m has initially been identified for release to the Contingency Reserve. Further work is ongoing, including a detailed review of service balances and the outcome will be included in the month 6 report.</p> <p>The table below provides a summary of earmarked reserves as at 1 April 2024 and an estimate of projected balances as at the end of the current financial year.</p> <table border="1" data-bbox="336 1899 1374 2085"> <thead> <tr> <th data-bbox="336 1899 724 2045">Reserve Type</th> <th data-bbox="724 1899 890 2045">Balance as at 01/04/24</th> <th data-bbox="890 1899 1050 2045">Balance as at Month 5</th> <th data-bbox="1050 1899 1209 2045">Release to General Reserve</th> <th data-bbox="1209 1899 1374 2045">Estimated Balance as at 31/03/25</th> </tr> </thead> <tbody> <tr> <td data-bbox="336 2045 724 2085">Service Balances</td> <td data-bbox="724 2045 890 2085">3,326,381</td> <td data-bbox="890 2045 1050 2085">3,116,381</td> <td data-bbox="1050 2045 1209 2085">0</td> <td data-bbox="1209 2045 1374 2085">1,118,229</td> </tr> </tbody> </table>	Reserve Type	Balance as at 01/04/24	Balance as at Month 5	Release to General Reserve	Estimated Balance as at 31/03/25	Service Balances	3,326,381	3,116,381	0	1,118,229
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Service Balances	3,326,381	3,116,381	0	1,118,229							



Workforce Costs	843,190	580,218	0	455,046
Investment in Organisational Change	972,142	972,142	0	571,086
County Elections	374,693	374,693	0	0
Warm Homes Admin Fee	294,835	294,835	0	192,156
Design Fees	238,684	238,684	0	238,684
Severe Weather	250,000	250,000	0	0
Car Parking	88,059	88,059	0	0
Insurance Reserves	2,382,509	2,382,509	0	2,575,000
School HWB ICT Replacement	789,670	789,670	0	1,052,893
Flintshire Trainees	321,614	321,614	0	41,548
Rent Income Shortfall	131,118	131,118	0	131,118
Plas Derwen Wave 4	5,339	5,339	0	7,119
Customer Service Strategy	7,468	7,468	0	0
Supervision Fees	48,798	48,798	0	48,798
IT COVID Enquiry	142,301	142,301	0	140,000
IT Infrastructure HWB	139,442	139,442	0	0
Schools Intervention Reserve	51,251	45,008	0	212,490
Organisational Change/ADM	600,560	810,560	0	360,000
NWEAB	690,685	690,685	0	0
Solar Farms	180,192	180,192	0	180,192
Employment Claims	109,846	109,846	0	0
Community Benefit Fund - NWRWTP	913,925	913,925	0	863,925
<b>Total Balances</b>	<b>9,576,321</b>	<b>9,517,106</b>	<b>0</b>	<b>7,070,055</b>
Schools Balances	3,336,011	3,336,011	0	-2,052,149
Grants & Contributions	6,768,522	3,951,636	166,714	1,751,480
<b>TOTAL</b>	<b>23,007,236</b>	<b>19,921,134</b>	<b>166,714</b>	<b>7,887,615</b>

Based on latest information school balances are projected to move into an overall net deficit position. However, this will be subject to change and dependent on a number of factors in the remainder of the year.

1.23

### Summary and Conclusion

This significant projected overspend (and impact on our available reserves) continues to be of major concern and needs to be addressed urgently in an attempt to bring expenditure back in line with the approved budget. Based on current projections the Council only has a very small contingency reserve of £0.337m available to deal with any significant in-year unforeseen events. It should also be noted that there are also still a number of risks identified in the report that could further worsen the Council's financial position.

Therefore, as required by Financial Procedure Rules - Action Plans are being compiled by Social Services, Streetscene and Transportation and Housing and Communities which will detail the reasons for the potential overspends and the measures being put in place to improve the position by the end of the financial year.

	Our ability to mitigate pressures and risks during the financial year will again predominantly centre on review and challenge of non-essential spend and maximising income streams and grant funding. The moratorium on non-contractually committed spend and vacancy management process put in place during 2023/24 will continue throughout 2024/25 and needs to be applied with rigour.
1.24	<b>Housing Revenue Account (HRA)</b>  The 2023/24 Outturn Report to Cabinet on 23rd July 2024 showed an un-earmarked closing balance at the end of 2023/24 of £3.512m and a closing balance of earmarked reserves of £2.471m.
1.25	The 2024/25 budget for the HRA is £42.166m which includes a movement of (£0.193m) from reserves.
1.26	The projected outturn for the HRA shows an in-year revenue expenditure (£0.111m) lower than budget with a closing un-earmarked balance as at 31 <sup>st</sup> March, 2025 of £4.563m, which at 10.94% of total expenditure satisfies the prudent approach of ensuring a minimum level of 3% - see Appendix 5.
1.27	The budget contribution towards capital expenditure (CERA) is £14.467m.

<b>2.00</b>	<b>RESOURCE IMPLICATIONS</b>
2.01	As set out within the report.

<b>3.00</b>	<b>IMPACT ASSESSMENT AND RISK MANAGEMENT</b>
3.01	The financial impacts of the emergency as set out in the report are a combination of actual costs and losses to date and estimates of costs and losses for the future. There is the possibility that the estimates will change over time. The budget will be monitored closely, and mitigation actions taken wherever possible.

<b>4.00</b>	<b>CONSULTATIONS REQUIRED/CARRIED OUT</b>
4.01	None specific.

<b>5.00</b>	<b>APPENDICES</b>
5.01	Appendix 1: Council Fund – Movement in Variances from Month 4 Appendix 2: Council Fund – Budget Variances Appendix 3: Council Fund – Programme of Efficiencies

	Appendix 4: Council Fund – Movement on Un-earmarked Reserves Appendix 5: Housing Revenue Account Variances
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<b>6.00</b>	<b>LIST OF ACCESSIBLE BACKGROUND DOCUMENTS</b>
6.01	Various budget records.

<b>7.00</b>	<b>CONTACT OFFICER DETAILS</b>
7.01	<p><b>Contact Officer:</b> Dave Ledsham Strategic Finance Manager</p> <p><b>Telephone:</b> 01352 704503</p> <p><b>E-mail:</b> <a href="mailto:dave.ledsham@flintshire.gov.uk">dave.ledsham@flintshire.gov.uk</a></p>

<b>8.00</b>	<b>GLOSSARY OF TERMS</b>
8.01	<p><b>Budget:</b> 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><b>Council Fund:</b> the fund to which all the Council’s revenue expenditure is charged.</p> <p><b>Financial Year:</b> the period of twelve months commencing on 1 April.</p> <p><b>Housing Revenue Account:</b> 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><b>Projected Outturn:</b> projection of the expenditure to the end of the financial year, made on the basis of actual expenditure incurred to date.</p> <p><b>Regional Integration Fund (RIF):</b> Funding provided by Welsh Government to encourage integrated working between local authorities, health and housing.</p> <p><b>Reserves:</b> 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><b>Revenue:</b> a term used to describe the day-to-day costs of running Council services and income deriving from those services. It also includes charges</p>

for the repayment of debt, including interest, and may include direct financing of capital expenditure.

**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.

## Council Fund Variances

MONTH 5 - SUMMARY  
2024/25

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
<b>Social Services</b>		
<b>Older People</b>		
Localities	0.395	Demands on older peoples care services are leading to increased costs. This includes pressures from ensuring safe hospital discharges, this pressure will likely increase during winter. The residential care service cost has increased by £0.196m and the domiciliary service increased by £0.190m. Minor variances account for the balance.
Minor Variances	0.009	
<b>Adults of Working Age</b>		
Resources & Regulated Services	-0.350	Costs increased through changes in needs and resulting care package alterations by £0.681m. A change to the policy to reduce the level of balances which are held in Direct Payment accounts has reduced the projected spend by £1.031m.
Children to Adult Transition Services	-0.086	Reduction to projected care package costs.
Residential Placements	0.070	Increased care package costs.
Minor Variances	-0.018	
<b>Children's Services</b>		
Residential Placements	0.216	Costs have increased due to a regrading of care staff posts and increased staffing to meet the necessary care needs.
Professional Support	0.296	Successful recruitment has led to additional projected costs of £0.160m for staff. Some additional agency staff were required and the cost impact of these is estimated at £0.115m. There is also an increase to Direct Payments of £0.043m, but a reduction to the Leaving Care budget of £0.029m. There is £0.007m in minor variances.
Minor Variances	0.014	
<b>Safeguarding &amp; Commissioning</b>		
Minor Variances	0.004	
<b>Total Social Services (excl Out of County)</b>	<b>0.552</b>	
<b>Out of County Placements</b>		
Children's Services	0.372	Numerous residential/UASC placements added to placement caseload
Education & Youth	-0.095	Projected expenditure adjusted to ensure invoices paid prior to the financial year end are correctly accounted for in 2025/26. Current placement caseload remains.
<b>Total Out of County Placements</b>	<b>0.277</b>	
<b>Education &amp; Youth (Non-Schools)</b>		
Inclusion & Progression	-0.048	Movement due to offsetting a further £0.050m from the LAEG ALN Provision Grant (Local Authority Education Grant - Additional Learning Needs) against the Creative In Excellence costs for pupils who have been permanently excluded or not attending mainstream school due to medical reasons.
Minor Variances	-0.048	
<b>Total Education &amp; Youth (Non-Schools)</b>	<b>-0.096</b>	
<b>Schools</b>	<b>0.001</b>	
<b>Streetscene &amp; Transportation</b>		
Service Delivery	0.141	The achievable income from Non-Household Waste has further reduced following Member recommendations and a change to the original proposal.
Highways Network	0.027	Impact of Street lighting Energy Costs Increasing.
Transportation	-0.127	Maximising 20mph scheme grant funding income by recharging Officer Time and Staff Costs.
Regulatory Services	-0.052	Mix of Vacancy savings and Staff costs Recharges.
<b>Total Streetscene &amp; Transportation</b>	<b>-0.012</b>	
<b>Planning, Environment &amp; Economy</b>		
Business	-0.028	Delays in the recruitment process means that projected expenditure has reduced
Management & Strategy	-0.091	Review of commitments for Staff Costs and vacancy savings part year
Minor Variances	-0.008	
<b>Total Planning &amp; Environment</b>	<b>-0.127</b>	
<b>People &amp; Resources</b>		
HR & OD	0.008	
Corporate Finance	-0.058	Vacancy savings following staff movements across the Service
<b>Total People &amp; Resources</b>	<b>-0.050</b>	
<b>Governance</b>		
Legal Services	-0.042	Reduction in the estimated cost of Locum Services projected to March, 2025.
ICT	0.040	Revised commitments for software and licensing costs projected to March, 2025
Minor Variances	-0.023	
<b>Total Governance</b>	<b>-0.024</b>	
<b>Assets</b>		
Minor Variances	-0.042	
<b>Total Assets</b>	<b>-0.042</b>	
<b>Housing and Communities</b>		
Housing Solutions	-0.177	A positive movement as a result of a reduction in the number of temporary accommodation placements in August
<b>Total Housing and Communities</b>	<b>-0.177</b>	
<b>Chief Executive's</b>	<b>0.007</b>	
<b>Central &amp; Corporate Finance</b>	<b>-0.101</b>	At Month 5 a further £0.120m favourable movement in the Central Loans & Investment Account (CLIA) has been identified following a further review. This is mitigated in part due to increasing bank charges following the revised Contract with Worldpay.
<b>Grand Total</b>	<b>0.208</b>	

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## Budget Monitoring Report 2024/25 - Month 5

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	Moratorium related Savings (£m)	Cause of Major Variances greater than £0.050m	Action Required
<b>Social Services</b>							
<b>Older People</b>							
Localities	24.534	25.591	1.057	0.662		Residential care costs for older people are projecting an overspend of £0.603m due to demands for this service. This amount is net of client income from property recharges and reimbursements for deputyships and assets held in trust. Homecare is £0.391m overspent. Localities workforce and professional support budgets are overspent by £0.038m and day care is overspending by £0.015m. There is a real risk that cost will escalate as pressure to minimise stays in hospitals continues. This risk will increase as we enter the winter period.	To mitigate expected escalating costs and number policies are being reviewed and amended to maximise financial benefit and reduce costs
Resources & Regulated Services	10.010	9.900	-0.110	-0.118		In-house residential care is projecting an overspend by £0.328m due to employee and running costs. Homecare is predicted to underspend by £0.435m, although demand is high it cannot be met due to recruitment challenges. The Extra Care budget is expected to overspend by £0.108m due to employee costs and day care will underspend by £0.111m.	
Minor Variances	1.511	1.513	0.002	0.002			
<b>Adults of Working Age</b>							
Resources & Regulated Services	36.195	36.300	0.105	0.454		The PDSI (physical disability and sensory impaired) budget is reporting a £0.106m underspend due to costs of care packages. The in-house supported living service is £0.348m overspent due to care hours and agency costs. The care package costs for independently provided care for learning disability services is £0.042m underspent. The learning disability day and work provision service is £0.096m underspent.	Any requests for increases to care packages are reviewed by a panel. Current care packages are being reviewed to ensure the right level of care is provided
Children to Adult Transition Services	0.848	1.021	0.173	0.259		This is the costs of care packages for young adults transferring from Childrens Services to Adult Social Care services. Care packages are usually new within the financial year and initial estimates are made for the costs. When the care packages are agreed there can be variances against the initial estimate. This year some confirmed care packages have already been confirmed as higher than the initial estimate.	
Professional and Administrative Support	0.458	0.369	-0.089	-0.082	-0.089	This underspend is due to staff vacancies.	
Transition & Disability Services Team	0.984	0.932	-0.052	-0.053		Additional funding has been recieved	
Supporting People	-0.386	-0.487	-0.101	-0.101	-0.100	Additional Supporting People funding is expected this year	
Residential Placements	2.729	2.801	0.072	0.001		This is due to care placements and packages for people with mental ill health	
Minor Variances	3.299	3.257	-0.042	-0.031			
<b>Children's Services</b>							
Integrated Working	0.200	0.252	0.053	0.058		There are increased costs this year, mostly for advocacy costs	
Family Support	0.412	0.462	0.050	0.043		This is a demand led service which is currently high	
Legal & Third Party	0.283	0.755	0.471	0.461		Legal costs are overspent by £0.209m due to the number of cases going through the courts and some use of external professionals. Client support and Section 17 costs are overspent by £0.163m and Direct Payments are overspent by £0.099m.	
Residential Placements	1.856	1.699	-0.157	-0.374		The Childrens Services in-house residential care provision continues to expand and is in receipt of a Welsh Government grant which is offsetting costs.	

## Budget Monitoring Report 2024/25 - Month 5

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	Moratorium related Savings (£m)	Cause of Major Variances greater than £0.050m	Action Required
Professional Support	6.228	7.483	1.255	0.960		To support adequate levels of child protection the established structure needs to be at a sufficient level to meet mandatory safeguarding standards. Vacancies are to be minimised where possible and temporary posts are sometimes required to be able to continue meeting the challenges and demands of Childrens Services. Two managed agency teams were contracted to support the service, one of these teams has ceased and the other is planned to finish later this year. The associated costs are £0.934m. This is being partially mitigated from underspends mostly from vacancies of £0.264m. The Leaving Care budget which supports young people who are Looked After Children, is overspending by £0.400m due to increased care leavers which includes unaccompanied asylum seeking children (UASC). The costs of some external contracts are £0.074m overpent due to inflationary pressures. Costs of Direct Payments to provide suport to children with disabilities are £0.111m overspent due to demand.	Alternative accomodation for UASC is being explored and cheaper rates have been negotiated with a current accomodation provider
Minor Variances	3.665	3.655	-0.010	-0.013			
<b>Safeguarding &amp; Commissioning</b>							
Charging Policy income	-3.505	-3.595	-0.090	-0.090		This is income from service users who are charged a contribution to their care.	
Minor Variances	2.726	2.842	0.116	0.112			
<b>Total Social Services (excl Out of County)</b>	<b>92.047</b>	<b>94.749</b>	<b>2.702</b>	<b>2.150</b>	<b>-0.189</b>		
<b>Out of County Placements</b>							
Children's Services	13.795	15.065	1.270	0.898		Detailed projections show a significant overspend within the Out of County pooled budget as a result of the following:- an increase in the number of new placements agreed in-year and fees incurred to external providers. The overspend includes no further contingency and is projected based on current caseload only.	
Education & Youth	5.504	5.605	0.101	0.196		Detailed projections show a significant overspend within the Out of County pooled budget as a result of the following:- an increase in the number of new placements agreed in-year and fees incurred to external providers. The overspend includes no further contingency and is projected based on current caseload only.	
<b>Total Out of County Placements</b>	<b>19.299</b>	<b>20.671</b>	<b>1.372</b>	<b>1.094</b>	<b>0.000</b>		
<b>Education &amp; Youth (Non-Schools)</b>							
Inclusion & Progression	5.650	5.910	0.260	0.313		Previous in year pressure of £0.247m against Creative In Excellence costs, has now been reduced by £0.100m by maximising the Additional Learning Needs grant. The balance of the pressure relates to Canolfan Enfys of £0.117m. This is due to an increase in staff due to increased pupil numbers. There has also been a reliance on agency staff due to long term sickness.	
Integrated Youth Provision	0.918	0.864	-0.053	-0.035	-0.050	Recruitment delays, enabling grant utilisation against trainee costs. Income generation increases on room hire.	
School Planning & Provision	0.625	0.565	-0.060	-0.040	-0.060	Reduction in expenditure from transition budget due to delayed Capital Projects and reduction in the number of mobile classrooms	
Minor Variances	2.956	2.946	-0.010	-0.005	-0.010		
<b>Total Education &amp; Youth (Non-Schools)</b>	<b>10.148</b>	<b>10.285</b>	<b>0.137</b>	<b>0.233</b>	<b>-0.120</b>		
<b>Schools</b>	<b>117.302</b>	<b>117.120</b>	<b>-0.182</b>	<b>-0.183</b>		The variance primarily relates to the following:- Free School Meals (FSM) budget - (£0.114m) underspend, due to meal take up and levels of eligible FSM children. The Unallocated budget containing Added Years and Copyright Licenses indicates a (£0.124m) underspend. The above underspends are offset by a number of insignificant adverse variances within Primary and Secondary non-delegated, totalling £0.055m.	
<b>Streetscene &amp; Transportation</b>							



## Budget Monitoring Report 2024/25 - Month 5

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	Moratorium related Savings (£m)	Cause of Major Variances greater than £0.050m	Action Required
Service Delivery	8.567	9.567	1.000	0.859		Significant variance of £0.400m in highways maintenance costs, £0.200m Alltami depot running costs increased. Method Statements have been submitted for both budget pressures above. Budget efficiency pressure of £0.400m in total related to HRCs (charging and trade waste) implementation date later than initially planned. Income from Workplace Recycling Regulations legislative changes is lower than anticipated.	
Highways Network	11.674	12.141	0.467	0.440		Winter Maintenance costs of £0.300m are forecast to escalate for the provision of equipment, labour and salt usage, which have seen significant year-on-year inflation, plus fleet hire costs have increased compared to the previous contract arrangement. A report is to be presented to Cabinet to consider the delivery of efficiencies relating to decision making on marginal weather forecasts. Street-lighting energy cost increases of £0.100m.	We continue to investigate options to reduce Winter Maintenance procurement costs and ensure appropriate income/funding in preparation for the start of the 2024/25 winter season.
Transportation	11.023	11.183	0.161	0.287	-0.120	School Transport significant variances due to transport contractor costs increasing driven by inflation and cost of living (fuel, energy, insurance, wages). Additional routes for increased demand for SEN/ALN transport is also having an impact. Social Services Transport costs increased due to recent procurement and additional adult social services requests for transport. Bereavement Services reporting an income pressure of £0.057m, compared to increased income targets. Public transport subsidies also increased following re-procurement. Variance reduced at Month 5 due to Maximising 20mph scheme grant funding income by recharging Officer Time and Staff Costs.	
Regulatory Services	11.432	11.828	0.396	0.448	-0.052	The overspend variance is mainly due to increasing volumes of residual waste being collected along with gate fee indexation inflation, increased tipping and gate fees for some recyclable waste, together with the reduction in income levels for both recyclable materials and electricity generation from gas and solar at the former landfill sites. Variance reduced at Month 5 due to vacancy savings and Staff cost Recharges.	
Other Minor Variances	0.000	0.000	0.000	0.000			
<b>Total Streetscene &amp; Transportation</b>	<b>42.695</b>	<b>44.719</b>	<b>2.024</b>	<b>2.035</b>	<b>-0.172</b>		
<b>Planning, Environment &amp; Economy</b>							
Business	2.327	2.156	-0.171	-0.144	-0.171	Part year vacancy savings, the recruitment process has commenced	
Development	-0.200	0.009	0.209	0.207		Fee income estimated shortfall in Building Control, Land Charges and Planning	
Access	1.591	1.718	0.127	0.126		Commitment for the cost Ash Die Back tree works £0.120m projected to March, 2025	
Regeneration	0.711	0.650	-0.061	-0.053		Part year savings from Grant Maximisation in reallocating staff costs to numerous Grant schemes	
Management & Strategy	1.897	1.801	-0.096	-0.005	-0.096	Part year vacancy savings which with delays in the recruitment process have manifested reduced expenditure	
Minor Variances	1.355	1.388	0.033	0.036			
<b>Total Planning &amp; Environment</b>	<b>7.682</b>	<b>7.722</b>	<b>0.040</b>	<b>0.168</b>	<b>-0.267</b>		
<b>People &amp; Resources</b>							
HR & OD	2.211	2.265	0.054	0.046		Historic Business Efficiency for DBS Checks unrealised	
Corporate Finance	2.080	1.925	-0.154	-0.096	-0.104	Part year vacancy savings	
<b>Total People &amp; Resources</b>	<b>4.290</b>	<b>4.190</b>	<b>-0.100</b>	<b>-0.050</b>	<b>-0.104</b>		
<b>Governance</b>							
Customer Services	0.985	0.869	-0.116	-0.113		Part year vacancy savings and fee income over recovery in Registrars	
Revenues	0.371	0.212	-0.159	-0.138		Potential Surplus on the Council Tax Collection Fund	
Minor Variances	10.710	10.666	-0.045	-0.044	-0.040		
<b>Total Governance</b>	<b>12.066</b>	<b>11.747</b>	<b>-0.319</b>	<b>-0.295</b>	<b>-0.040</b>		
<b>Assets</b>							

## Budget Monitoring Report 2024/25 - Month 5

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	Moratorium related Savings (£m)	Cause of Major Variances greater than £0.050m	Action Required
Minor Variances	11.403	11.402	-0.001	0.041			
<b>Total Assets</b>	<b>11.403</b>	<b>11.402</b>	<b>-0.001</b>	<b>0.041</b>	<b>0.000</b>		
<b>Housing and Communities</b>							
Housing Solutions	4.309	6.872	2.563	2.741		Anticipated £2.563m overspend for the service. Temporary accommodation costs anticipated to be £3.538m overspent, offset with an increase in the HB Income collected (£0.635m) and NOLO Grant of (£0.423m). £0.075m overspend on the Homeless Hub	
Minor Variances	13.852	13.851	-0.002	-0.002			
<b>Total Housing and Communities</b>	<b>18.161</b>	<b>20.723</b>	<b>2.562</b>	<b>2.739</b>	<b>0.000</b>		
<b>Chief Executive's</b>							
	1.641	1.625	-0.016	-0.023	-0.016		
<b>Central &amp; Corporate Finance</b>							
	31.372	29.115	-2.257	-2.156		The initial projection on the Central Loans and Investment Account (CLIA) for the 2024/25 indicates an underspend of (£0.250m) as the trend from previous years continues with reduced short term borrowing costs and income from investments in line with current bank interest rates. This is mitigated by potential shortfalls in Corporate windfall income targets based on actual receipts to date. As a result of the refinancing of Enfinium Group Ltd into Enfinium Parc Adfer Ltd, there is a gainshare benefit to all partner authorities within the North Wales Residual Waste Partnership. Flintshire's estimated gainshare from this undertaking is £2.108m, net of fees. A commitment has been included to fund the on-going clean-up from the impact of fly tipping at land adjacent to the Riverside Site, Queensferry at a current cost of £0.091m that includes the machine hire, transport and manpower related to the necessary works. At Month 5 following a review on the CLIA a further £0.120m favourable variance has been identified.	
<b>Grand Total</b>	<b>368.106</b>	<b>374.068</b>	<b>5.962</b>	<b>5.754</b>	<b>-0.908</b>		

2024/25 Efficiencies Outturn Tracker - Month 5

Efficiency Description	Accountable Officer	Efficiency Target	Projected Efficiency	(Under)/Over Achievement	Efficiency Open/Closed (O/C)	Confidence in Achievement of Efficiency - Based on (see below) R = High Assumption A = Medium Assumption G = Figures Confirmed	Reason for variation	Mitigating Action if Amber or Red
		2024/25 £m	2024/25 £m	2024/25 £m		R A G		
<b>Portfolio</b>								
<b>Corporate</b>								
Actuarial Review	Portfolio budget reductions	Gary Ferguson	4.000	4.000	0.000	C	G	
Central Loans and Investment Account	Increased income/reduced borrowing	Chris Taylor	1.000	1.000	0.000	C	G	
Additional Income from Fastrack Project	Portfolios	Debbie Griffiths	0.018	0.018	0.000	O	G	
<b>Total Corporate Services</b>			<b>5.018</b>	<b>5.018</b>	<b>0.000</b>			
<b>Assets</b>								
Strategic Funding		Damian Hughes	0.028	0.028	0.000	O	G	
Rent Review - Commercial Assets		Damian Hughes	0.021	0.021	0.000	O	G	
Valuation & Estates	Restructure	Damian Hughes	0.010	0.010	0.000	O	G	
<b>Assets - ADMs</b>			<b>0.059</b>	<b>0.059</b>	<b>0.000</b>			
ADM Budget	Reduction in ADM Budget	Rachael Corbelli	0.065	0.065	0.000	O	G	
Review of External Partners		Rachael Corbelli	0.087	0.087	0.000	O	G	
<b>Total Assets - ADMs</b>			<b>0.152</b>	<b>0.152</b>	<b>0.000</b>			
<b>Chief Executives</b>								
Executive Office	Reduction in Promotions Budget	Joanne Pierce	0.010	0.010	0.000	C	G	Budget Removed
IT - Mobile Phone contract	Chief Executive's element	Joanne Pierce	0.001	0.001	0.000	C	G	Budget Removed
<b>Total Chief Executives</b>			<b>0.011</b>	<b>0.011</b>	<b>0.000</b>			
<b>People &amp; Resources</b>								
Corporate Finance	Reduction in Staffing	Gary Ferguson	0.104	0.104	0.000	C	G	Budget Removed
Feasibility Study budget	Reduction in Budget	Gary Ferguson	0.050	0.050	0.000	C	G	Budget Removed
HR & OD	Reduction in TU facilities budget	Sharon Carney	0.030	0.030	0.000	C	G	Budget Removed
Flintshire Trainees	Recruitment Freeze 2024/25	Sharon Carney	0.138	0.138	0.000	C	G	Budget Removed
<b>Total People &amp; Resources</b>			<b>0.322</b>	<b>0.322</b>	<b>0.000</b>			
<b>Governance</b>								
RSA Tags	Governance element	Gareth Owen	0.003	0.003	0.000	C	G	Budget Removed
Fees & Charges Review 2023 - Registration Services	Increased income from 2023 Review	Gareth Owen	0.002	0.002	0.000	C	G	Fee Income expected to meet target
Discretionary Rate Relief		Gareth Owen	0.004	0.004	0.000	C	G	Budget Removed
Internal Audit	Removal of Vacant Posts	Gareth Owen	0.104	0.104	0.000	C	G	Budget Removed
IT - Equipment reduction in requirements		Gareth Owen	0.018	0.018	0.000	C	G	Budget Removed
IT - Mobile Phone contract	Governance element	Gareth Owen	0.015	0.015	0.000	C	G	Budget Removed
Contact Centre	Reduction in budget	Gareth Owen	0.010	0.010	0.000	C	G	Budget Removed
Single Person Discount Review 24/25		Gareth Owen	0.250	0.250	0.000	C	G	Achieved
Procurement	Reduction in contribution	Gareth Owen	0.009	0.009	0.000	C	G	Budget Removed
HRA Recharging	Management Costs Apportionment	Gareth Owen	0.027	0.027	0.000	C	G	Recharge at increased rate agreed with HRA
Granicus	GovDelivery	Gareth Owen	0.025	0.025	0.000	C	G	Budget Removed
Registration Services		Gareth Owen	0.040	0.040	0.000	C	G	Fee Income expected to meet target
Graphic Design		Gareth Owen	0.039	0.039	0.000	C	G	Removal of posts Sept 2024
<b>Total Governance</b>			<b>0.546</b>	<b>0.546</b>	<b>0.000</b>			
<b>Planning, Environment &amp; Economy</b>								
Fees & Charges Review 2023	Increased income from 2023 Review	Andrew Farrow	0.050	0.050	0.000	O	A	Dependant on actual fee income levels received in year
Fees & Charges Review 2024	Increased income from 2024 Review	Andrew Farrow	0.017	0.017	0.000	O	A	Dependant on actual fee income levels received in year
IT - Mobile Phone contract	PE&E element	Andrew Farrow	0.008	0.008	0.000	C	G	Budget Removed
Planning Fee Income	Fee Income Target Increase	Andrew Farrow	0.295	0.295	0.000	O	A	Dependant on actual fee income levels received in year
Ambition North Wales Contribution	Budget Saving	Andrew Farrow	0.035	0.035	0.000	C	G	Budget Removed
Wales Rally GB	Budget Saving	Andrew Farrow	0.030	0.030	0.000	C	G	Budget Removed
<b>Total Planning, Environment &amp; Economy</b>			<b>0.435</b>	<b>0.435</b>	<b>0.000</b>			
<b>Streetscene &amp; Transportation</b>								
Cash in Transit - reduced costs	Part of transition to Card and App payments at car parks	Katie Wilby	0.012	0.012	0.000	O	G	Efficiency originated by Revenues but operated by S&T
Fees & Charges Review 2023 - Green Waste	Increased income from 2023 Review	Katie Wilby	0.099	0.099	0.000	O	G	
Fees & Charges Review 2023 - Car Parking	Increased income from 2023 Review	Katie Wilby	0.063	0.063	0.000	O	G	
Fees & Charges Review 2023 - Bereavement Services	Increased income from 2023 Review	Katie Wilby	0.033	0.033	0.000	O	G	
Fees & Charges Review 2024 - Bereavement Services	Increased income from 2024 Review	Katie Wilby	0.012	0.012	0.000	O	G	
IT - Mobile Phone contract	S&T element	Katie Wilby	0.011	0.011	0.000	C	G	
Part time opening of HWRC's		Katie Wilby	0.250	0.225	(0.025)	O	A	HWRC sites open over part of the week rather than the full 7 days e.g. Friday to Monday. Savings would come from labour. Security of sites could become an issue when they are closed, which could incur additional costs. Fly tipping could increase as a result of the part-time closure (as happened during the pandemic) and there may be an impact on residual waste tonnages as residents seek to divert the waste to other collection methods. Started on 6th May hence £25k shortfall of Efficiency pressure.
Review/reduce service standards	Grass cutting etc.	Katie Wilby	0.025	0.025	0.000	O	G	Range of grass cutting and grounds maintenance operations in place, which vary from external contracted services on highway verges, roundabouts and central reservations, weed spraying, tenant gardens and school grounds to our own in-house service delivery for amenity areas and public open spaces, such as car parks, cemeteries, leisure centres, libraries, Council offices and housing estates, town centres, sheltered housing, bus stops and play areas and playing fields, nature conservation areas. This proposal would see all grass cutting operations externalised through a contract.

Efficiency Description		Accountable Officer	Efficiency Target	Projected Efficiency	(Under)/Over Achievement	Efficiency Open/Closed (O/C)	Confidence in Achievement of Efficiency - Based on (see below) High Assumption A = Medium Assumption G = Figures Confirmed	Reason for variation	Mitigating Action if Amber or Red
			2024/25 £m	2024/25 £m	2024/25 £m		R A		
<b>Portfolio</b>									
Review/reduce service standards	Cemetery maintenance	Katie Wilby	0.025	0.025	0.000	O	G	Discretionary service - savings would come from reduction in labour, plant and materials. Likely to generate complaints from members of the public. Previously considered transferring responsibility to Town/Community Councils, but no appetite or capacity to take this on.	
Introduce Night Working		Katie Wilby	0.025	0.025	0.000	O	G	Streetscene introduced an evening shift in 2012. A small number of people work through the night (365 days a year) dealing with emergencies and small amounts of planned works. The proposal will see this level of work increase with operations such as gully emptying, town centre sweeping etc. carried out during the evening and overnight period. The saving will be generated by a reduction in plant and equipment. Impact on communities due to evening and night working. Workforce/Trade Union support will be required. There was a lack of appetite to continue when previously introduced and unable to recruit or maintain staff on a night time shift, due to the unsociable hours	
Reduce cleansing standards and enforce zero balance for littering		Katie Wilby	0.030	0.030	0.000	O	G	Potential consequential impact on littering and fly tipping, which would require additional resources for enforcement.	
In-house services e.g. weed spraying, traffic management		Katie Wilby	0.035	0.035	0.000	O	G	Cost-benefit assessment to be undertaken to assess whether in-house provision would be more cost efficient than a contracted service	
Full cost recovery for supporting community events		Katie Wilby	0.010	0.010	0.000	O	G	Introduce a charge for providing support for community events for road closures, such as fairs, festivals, street parties etc. Currently, costs are approx. £25k per annum. The charge would help to mitigate the cost.	
Reduce non essential services on Bank Holidays (x5)		Katie Wilby	0.077	0.077	0.000	O	G	Stand 85% of Grounds, Highways, Streetlighting, Cleansing on 5 Bank Holidays per year. Currently, operations for these services continue on public holidays. Savings would come from the reduction in overtime.	
Charging for DIY Waste streams at HWRC's		Katie Wilby	0.300	0.075	(0.225)	O	A	A number of local authorities charge for DIY waste streams, such as soil, rubble, plasterboard and waste wood, as these waste streams are costly to treat and dispose, which is no longer sustainable or affordable. Charging would ensure cost recovery of these non-household waste streams.	August Implementation Date - Further delayed
Remove vacancies for Schools Crossing Patrols		Katie Wilby	0.084	0.084	0.000	O	G	The portfolio currently has vacancies for crossing patrol officers within the road safety team, which could be given up.	
Remove Officer vacancies across the Portfolio		Katie Wilby	0.294	0.294	0.000	O	G	2 x Transport Strategy Officers; 1 x Road Safety Officer; 1 x Business Manager; 1 x Support Services Officer; 1 x Enforcement Officer; 1 x Waste Disposal Manager.	
Charge for Trade Waste at one HRC site		Katie Wilby	0.200	0.050	(0.150)	O	A	A number of local authorities currently provide a facility for commercial traders and businesses to dispose of their waste through a chargeable service. There is the potential to designate one of the Council's HRC sites for trade waste only for the receipt of other chargeable recyclable materials (wood, soil, rubble, green waste etc) from businesses.	August Implementation Date - Further delayed
Increase fees for Bulky Waste		Katie Wilby	0.010	0.010	0.000	O	G	Currently charge for bulky waste collections. The fee could be increased in line with inflation (by £5 per collection).	
Reduce SmartClient for Technical Support		Katie Wilby	0.025	0.025	0.000	O	G	ground surveys. Reduce budget available.	
Winter Maintenance Review of Weather Stations for 2024/25		Katie Wilby	0.025	0.025	0.000	O	G	Review is already underway for the use of route-based forecasting or domain-based forecasting instead of the current approach	
<b>Total Streetscene &amp; Transportation</b>			<b>1.644</b>	<b>1.244</b>	<b>(0.400)</b>				
<b>Social Services</b>									
Fees & Charges Review 2023	Increased income from 2023 Review	Craig Macleod	0.063	0.063	0.000	O	G		
Fees & Charges Review 2024	Increased income from 2024 Review	Craig Macleod	0.021	0.021	0.000	O	G		
RSA Tags	Social Services element	Craig Macleod	0.002	0.002	0.000	O	G		
IT - Mobile Phone contract	Social Services element	Craig Macleod	0.046	0.011	(0.035)	O	A		
	Reduction to contract with Newydd	Craig Macleod	0.100	0.050	(0.050)	O	A	The efficiency is a high proportion of the total cost of mobile units in 2023/24 and unlikely it will be achieved in full. Negotiations are ongoing with Newydd and the reduction has not yet been agreed. As we are several months into the financial year the full amount will not be achieved in 2024/25.	
Newydd Cleaning Contracts									
Reduce Regional Contribution	Reduction to in-year contribution to Regional Team	Craig Macleod	0.025	0.025	0.000	O	G		
Extra BCUHB contribution to Marleyfield	Additional income from BCUHB for hospital discharge beds	Craig Macleod	0.040	0.040	0.000	O	G		
Service Review	Reduction in posts		0.075	0.035	(0.040)	O	A	This is dependent on natural wastage of posts which can then be deleted. This will occur within the financial year and so the efficiency will not likely be achieved in full this financial year.	
Vacancy Management	In-year vacancy savings	Craig Macleod	0.100	0.100	0.000	O	G		
Increase to Income budget	Older People Commissioning	Craig Macleod	0.050	0.050	0.000	O	G		
Disability Day Service	Reduced budget	Craig Macleod	0.040	0.040	0.000	O	G		
Appointeeship service charging	Increased income	Craig Macleod	0.050	0.025	(0.025)	O	A	There will be a requirement for a consultation with stakeholders meaning the efficiency will be unable to be implemented at the start of the financial year and will likely be towards the midway point.	
Additional Contributions for residential care from BCUHB	Additional income from BCUHB for hospital discharge beds	Craig Macleod	0.010	0.010	0.000	O	G		
Efficiencies to Planned Contracts with Third Sector	Reduced expenditure	Craig Macleod	0.020	0.020	0.000	O	G		
Grant Maximisation		Craig Macleod	0.100	0.100	0.000	O	G		
Reduced NEWCES contribution	Reduced expenditure	Craig Macleod	0.010	0.010	0.000	O	G		
Grant funding for Adult Social Services	2024/25 only	Craig Macleod	0.100	0.100	0.000	O	G		
Disability services	Charging for college placements pending financial assessments	Craig Macleod	0.020	0.020	0.000	O	G		
<b>Total Social Services</b>			<b>0.872</b>	<b>0.722</b>	<b>(0.150)</b>				
<b>Housing &amp; Communities</b>									
RSA Tags	Housing & Communities element	Vicky Clark	0.001	0.001	0.000	O	G		

Efficiency Description	Accountable Officer	Efficiency Target	Projected Efficiency	(Under)/Over Achievement	Efficiency Open/Closed (O/C)	Confidence in Achievement of Efficiency - Based on (see below) R = High Assumption A = Medium Assumption G = Figures Confirmed	Reason for variation	Mitigating Action if Amber or Red
<b>Portfolio</b>		<b>2024/25</b>	<b>2024/25</b>	<b>2024/25</b>		<b>R</b>		
		<b>£m</b>	<b>£m</b>	<b>£m</b>		<b>A</b>		
IT - Mobile Phone contract	Housing & Communities element	Vicky Clark	0.009	0.009	0.000	C	G	Use of the Reserve in 2024/25 instead of base budget pressure
CTRS Reduction	Budget Reduction	Vicky Clark	0.254	0.254	0.000	O	G	
<b>Total Housing &amp; Communities</b>			<b>0.264</b>	<b>0.264</b>	<b>0.000</b>			
<b>Education &amp; Youth</b>								
Fees & Charges Review 2023 - Integrated Youth Service	Increased income from 2023 Review	Claire Homard	0.001	0.001	0.000	O	G	
Fees & Charges Review 2024 - Integrated Youth Service	Increased income from 2024 Review	Claire Homard	0.001	0.001	0.000	O	G	
RSA Tags	Education & Youth element	Claire Homard	0.007	0.007	0.000	O	G	
IT - Mobile Phone contract	Education & Youth element	Claire Homard	0.005	0.005	0.000	C	G	
GWE - Reduction in Contribution		Claire Homard	0.099	0.099	0.000	O	G	
Early Entitlement	Reduced numbers accessing Early Entitlement	Claire Homard	0.075	0.075	0.000	O	G	
Adult Community Learning	Income generation	Claire Homard	0.010	0.010	0.000	O	G	
Youth Services	Buildings Asset transfer of some buildings	Claire Homard	0.032	0.032	0.000	O	G	
Business Support Review		Claire Homard	0.032	0.032	0.000	O	G	
School Planning & Provision	Mobile Classrooms	Claire Homard	0.010	0.010	0.000	O	G	
School Planning & Provision	Transition Funding	Claire Homard	0.010	0.010	0.000	O	G	
Inclusion & Progression	Contribution towards PEP Caseworker	Claire Homard	0.020	0.020	0.000	O	G	
<b>Total Education &amp; Youth</b>			<b>0.302</b>	<b>0.302</b>	<b>0.000</b>			
<b>Schools</b>								
Utility Costs		Claire Homard	0.600	0.600	0.000	O	G	
School Demography		Claire Homard	0.675	0.675	0.000	O	G	
3% Reduction in Delegated Funding		Claire Homard	3.273	3.273	0.000	O	G	
Remove Schools Deficit Subsidy for 1 year		Claire Homard	0.750	0.750	0.000	C	G	
<b>Total Schools</b>			<b>5.298</b>	<b>5.298</b>	<b>0.000</b>			
<b>Total 2024/25 Budget Efficiencies</b>			<b>14.921</b>	<b>14.372</b>	<b>(0.550)</b>			

	%	£
<b>Total 2024/25 Budget Efficiencies</b>	<b>100</b>	<b>14.921</b>
<b>Total Projected 2024/25 Budget Efficiencies Underachieved</b>	<b>-4</b>	<b>(0.550)</b>
<b>Total Projected 2024/25 Budget Efficiencies Achieved</b>	<b>96</b>	<b>14.372</b>
<b>Total 2024/25 Budget Efficiencies (Less Previously agreed Decisions)</b>	<b>100</b>	<b>0.000</b>
<b>Total Projected 2024/25 Budget Efficiencies Underachieved</b>	<b>0</b>	<b>0.000</b>
<b>Total Projected 2024/25 Budget Efficiencies Achieved</b>	<b>0</b>	<b>0.000</b>

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**Movements on Council Fund Unearmarked Reserves**

	£m	£m
Total Reserves as at 1 April 2024	15.271	
Less - Base Level	(8.985)	
<b>Total Reserves above base level available for delegation to Cabinet</b>		6.286
Less - Children's Services Legal Costs		(0.142)
Less - Approved "Budget Risk" Reserve 2024/25		(3.000)
Less - Approved Time Limited Pressures 2024/25		(0.172)
Add - Transfer to Reserve Budget 2024/25		0.437
Add - Reimbursement from Aura Leisure and Libraries		0.200
Less - Cambrian Aquatics approved funding		(0.200)
Less - Provision of Free School Meals payment to eligible children during the summer school holidays		(0.277)
Less - estimated impact of the pay award		0.000
Add- Review of Earmarked Reserves at Month 5		0.167
Less - Month 5 projected outturn		(2.962)
<b>Total Contingency Reserve available for use</b>		<b>0.337</b>

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**Budget Monitoring Report**  
**Housing Revenue Account Variances**

**MONTH 5 - SUMMARY**

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
<b>Housing Revenue Account</b>						
Income	(42.166)	(42.010)	0.155	0.207	There is a net pressure relating to void properties of £0.170m. This relates to costs such as void rent loss, council tax charges and service charges and is net of additional income relating to new build properties and voids moving to target rent. We are anticipating a variance of approximately (£0.002m) on garage rents. Other minor variances of (£0.013m).	
Capital Financing - Loan Charges	6.845	6.845	0.000	(0.000)		
Estate Management	3.206	3.064	(0.141)	(0.208)	Projected vacancy savings of approximately (£0.168m) which is being offset by agency costs of £0.135m. Additional allocation of Housing Support Grant (£0.120m). Other minor variances of (£0.012m).	
Landlord Service Costs	1.798	1.832	0.035	0.035	Projected vacancy savings of approximately (£0.142m) which is being offset by agency costs of £0.110m. Material increased costs of £0.052. Other minor variances of £0.015m.	
Repairs & Maintenance	12.741	12.736	(0.006)	0.022	Minor variances	
Management & Support Services	2.787	2.632	(0.155)	(0.155)	Projected vacancy savings of approximately (£0.068m). Reduction in Support Recharge -(£.068m). Other minor variances of (£0.019)	
Capital Expenditure From Revenue (CERA)	14.467	14.467	0.000	(0.000)		
HRA Projects	0.130	0.130	0.000	(0.000)		
Contribution To / (From) Reserves	0.193	0.193	0.000	(0.000)		
<b>Total Housing Revenue Account</b>	<b>0.000</b>	<b>(0.111)</b>	<b>(0.111)</b>	<b>(0.098)</b>		