

CABINET

Date of Meeting	Tuesday 19th November, 2024
Report Subject	Revenue Budget Monitoring Report 2024/25 (Month 6)
Cabinet Member	Cabinet Member for Finance and Social Value
Report Author	Corporate Finance Manager
Type of Report	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 6.

The projected year end position is as follows:

Council Fund

- An operating deficit of £5.809m (this reduces to £2.809m with the utilisation of the budget risk reserve of £3m agreed when setting the budget) which is a favourable movement of £0.153m from the deficit figure reported at Month 5.
- A projected contingency reserve balance as at 31 March 2025 of £1.349m (after taking account of previously approved allocations including those approved as part of the 2024/25 Budget and a contribution of £1.026m from Earmarked Reserves).

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

As required by Financial Procedure Rules - Action Plans have been compiled by Social Services, Streetscene and Transportation and Housing and Communities which detail the measures being put in place to improve the position by the end of the financial year. These are attached as Appendix 6.

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 a review of our Earmarked Reserves has been undertaken to identify any un-committed areas that can be released to improve our overall position. As part of the further work completed on this, it has resulted in a further £0.859m being identified to release to the contingency reserve, which is in addition to the £0.167m identified at Month 5 (para 1.23 refers).

Housing Revenue Account

- Net in-year revenue expenditure is forecast to be £0.222m lower than budget.
- A projected closing balance as of 31 March, 2025 of £4.674m

RECOMMENDATIONS

1.00	To note 1) the report and the estimated financial impact on the 2024/25 budget and 2) the measures being considered for inclusion towards improving the financial position by the end of the financial year.
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REPORT DETAILS

1.00	EXPLAINING THE REVENUE BUDGET MONITORING 2024/25
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 6.</p> <p>The projected year end position is as follows:</p> <p>Council Fund</p> <ul style="list-style-type: none"> • An operating deficit of £5.809m (this reduces to £2.809m with the utilisation of the budget risk reserve of £3m agreed when setting the budget) which is a favourable movement of £0.153m from the deficit figure reported at Month 5.

- A projected contingency reserve balance as at 31 March 2025 of £1.349m (after taking account of previously approved allocations including those approved as part of the 2024/25 Budget and a contribution of £1.026m from Earmarked Reserves).

Housing Revenue Account

- Net in-year revenue expenditure is forecast to be £0.222m lower than budget.
- A projected closing balance as of 31 March, 2025 of £4.674m

1.02

Table 1. Projected Position by Portfolio

The table below shows the projected position by portfolio:

Portfolio/Service Area	Approved Budget	Projected Outturn	In-Year Over / (Under) spend
	£m	£m	£m
Social Services	92.047	95.657	3.610
Out of County Placements	19.299	20.717	1.418
Education & Youth (Non Schools)	10.148	10.297	0.149
Schools	117.302	117.136	(0.166)
Streetscene & Transportation	42.695	44.548	1.853
Planning Env & Economy	7.682	7.727	0.045
People & Resources	4.290	4.191	(0.099)
Governance	12.066	11.753	(0.313)
Assets	11.403	11.414	0.010
Housing & Communities	18.161	20.606	2.445
Chief Executive	1.641	1.625	(0.016)
Central & Corporate Finance	31.372	28.246	(3.126)
Total	368.106	373.915	5.809
Utilisation of Budget Risk Reserve			(3.000)
Total – Revised Overspend			2.809

1.03

Appendix 1 shows all monthly movements of £0.025m since Month 5 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.

	Significant Movements at Month 6
1.04	<p>Social Services £0.908m</p> <p><u>Older Peoples Service</u></p> <ul style="list-style-type: none"> Localities – £0.562m. Demand levels on older people 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 £0.305m and the domiciliary service increased by £0.248m. Minor variances account for the balance. <p><u>Adults of Working Age</u></p> <ul style="list-style-type: none"> Resources and Regulated Services £0.063m. This is due to the net increase to PDSI and Learning Disabilities care packages. Children to Adult Transition Services £0.036m. This is from an increase to care packages for young people transferring from Childrens Services to Adult Social Care. Residential Placements (£0.085m). This is from a reduction in the care package costs for clients with mental ill health. <p><u>Children’s Services</u></p> <ul style="list-style-type: none"> Residential Placements £0.152m. A new cohort of Flintshire employed care staff posts have been recruited. Agency costs have not decreased as much as hoped as some cover delivered through care agencies is still currently required to meet care needs. Professional Support £0.232m. New social worker agency requirements in the First Contact and Permanency teams are costing an additional £0.100m. Seven additional unaccompanied asylum-seeking children have reached, or very soon will reach, the age of 18. There will be an additional cost of £0.160m due to this. Some minor cost reductions have netted against these costs. <p><u>Safeguarding and Commissioning</u></p> <ul style="list-style-type: none"> Business Systems and Financial Assessments (£0.027m). Some software costs have transferred to the Performance and Information team. Charging Policy Income (£0.050m). This is an increase in the anticipated income received through contributions to care. Safeguarding Unit (£0.034m). This is due to additional grant income. Performance and Information £0.029m. This is due to software costs transferred across from the Business Systems and Financial Assessments team. <p>There is a net £0.030m in minor movement across the portfolio.</p>
1.05	Out of County Placements £0.047m

	<ul style="list-style-type: none"> • Children's Services (£0.030m) – Various new and ending placements, plus rate adjustments to projected expenditure based on actual data. • Education & Youth £0.077m – A number of new Education Day placements have been added to the caseload causing an adverse movement.
1.06	<p>Streetscene & Transportation (£0.171m)</p> <p>The positive movement is as a result of:</p> <ul style="list-style-type: none"> • Transportation £0.054m – additional transport requests in School Transport and Social Services Transport. • Regulatory Services (£0.227m) – Improved tendering process and vacancy savings. <p>Minor movements across the Portfolio account for the remainder of £0.002m.</p>
1.07	<p>Housing and Communities – (£0.117m)</p> <p>Housing Solutions - A positive movement of (£0.117m) as a result of a reduction in the number of placements in Temporary Housing Accommodation in September.</p>
1.08	<p>Central and Corporate Finance (£0.870m)</p> <p>The projection on the Central Loans and Investment Account (CLIA) for the 2024/25 indicates a further underspend of (£0.100m) as the trend from previous years continues with reduced short-term borrowing costs and income from investments in line with current bank interest rates. The 2024 Pay Award has now been agreed which has resulted in costs being £0.765m less than budgeted for in 2024/25.</p>
1.09	<p>Cumulative minor variances across the Council of £0.050m account for the remainder of the total monthly movement.</p>
1.10	<p>Tracking of In-Year Risks and Emerging Issues</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>Council Tax Income</p> <p>Council Tax collections are stable and on track. As at the end of September, in-year collections were 56.61%, compared to 56.60% in the previous financial year.</p>
1.12	<p>Pay Awards (Teacher and Non-Teacher)</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 pay offer for NJC (Green Book) employees for the current year (2024/25) was agreed nationally on 22 October 2024 covering the period 1 April 2024 to 31 March 2025.</p> <p>The pay award comprises £1,290 (pro-rata for part-time employees) on all NJC points 2 to 43 inclusive and 2.50% on all pay points above the maximum of the national pay spine (in Flintshire this relates to SCP 45-61).</p> <p>As a result, there is an in-year benefit to the budget of £0.765m and the Pay Award will be disseminated across service pay budgets in Month 7.</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>Out of County Placements</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>Waste Recycling Infraction Charge</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 have now provided 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>Homelessness</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. 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 and a grant for £0.112m to assist with the early release of prisoners. 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 £0.573m.</p>
1.16	<p>Storm Ashley</p> <p>The County was hit by severe flooding in October, together with storm damage from high winds. The response and subsequent clean-up from this are currently being assessed and any financial implications will be reported in future reports.</p>
1.17	<p>Other Tracked Risks</p> <p>In addition, there are a number of risks being tracked which may be subject to change and these are summarised below.</p>
1.18	<p>Medium Term Financial Strategy (MTFS) Impact</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 a further update is scheduled for December. The Council</p>

	<p>is expecting to be advised of its Welsh Local Government Provisional Settlement on 11 December.</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>
1.19	<p>Benefits</p> <p>Council Tax Reduction Scheme (CTRS) – Based on current demand, costs are currently projected to be £0.767m 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 £0.767m can be fully mitigated by use of the Reserve previously set aside.</p>
1.20	<p>Harpur Trust vs Brazel Case</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 tribunal claims in respect of this. We are awaiting feedback from the preliminary hearing that was 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>
1.21	<p>Achievement of Planned In-Year Efficiencies</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>
1.22	<p>Unearmarked Reserves</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>

Taking the current projected final outturn and Earmarked Reserves review into account, the contingency reserve available is £1.349m.

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.

1.23

Earmarked Reserves

The initial review of earmarked reserves undertaken at Month 5 identified an amount of £0.167m for release to the Contingency Reserve.

Further work during Month 6 included a detailed review of service balances has resulted in an additional £0.859m being identified for release. The overall total therefore being released to the Contingency Reserve is £1.026m.

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.

Reserve Type	Balance as at 01/04/24	Balance as at Month 6	Release to General Reserve	Estimated Balance as at 31/03/25
Service Balances	3,326,381	3,116,381	467,247	697,449
Workforce Costs	843,190	455,045	0	455,045
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	38,684	0
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	321,614
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	48,798	0
IT COVID Enquiry	142,301	142,301	100,000	42,301
IT Infrastructure HWB	139,442	139,442	55,310	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	0

Employment Claims	109,846	109,846	0	0
Community Benefit Fund NWRWTP	913,925	913,925	0	863,925
Total Balances	9,576,321	9,391,933	242,792	6,784,747
Schools Balances	3,336,011	3,336,011	0	-2,052,149
Grants & Contributions	6,768,522	3,897,899	315,576	1,486,956
TOTAL	23,007,236	19,742,224	1,025,615	6,917,003

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.

1.24

Summary and Conclusion

The 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 still only has a contingency reserve of £1.349m 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.

As required by Financial Procedure Rules - Action Plans have been compiled by Social Services, Streetscene and Transportation and Housing and Communities which detail the measures being put in place to improve the position by the end of the financial year (Appendix 6).

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.

1.25

Housing Revenue Account (HRA)

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.

1.26

The 2024/25 budget for the HRA is £42.166m which includes a movement of (£0.193m) from reserves.

1.27

The projected outturn for the HRA shows an in-year revenue expenditure (£0.222m) lower than budget with a closing un-earmarked balance as at 31st March, 2025 of £4.674m.

The favourable movement of (£0.111m) from Month 5 is as follows:

- Income (£0.030m) movement on the Bad Debt Provision and movement on Voids
- Estate Management (£0.058m) movement in salaries and agency costs

	<ul style="list-style-type: none"> Landlord Service Costs (£0.035m) movement in salaries and minor variances <p>Minor variances account for the remainder £0.012m.</p>
1.28	The budget contribution towards capital expenditure (CERA) is £14.467m.

2.00	RESOURCE IMPLICATIONS
2.01	As set out within the report.

3.00	IMPACT ASSESSMENT AND RISK MANAGEMENT
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.

4.00	CONSULTATIONS REQUIRED/CARRIED OUT
4.01	None specific.

5.00	APPENDICES
5.01	<p>Appendix 1: Council Fund – Movement in Variances from Month 5</p> <p>Appendix 2: Council Fund – Budget Variances</p> <p>Appendix 3: Council Fund – Programme of Efficiencies</p> <p>Appendix 4: Council Fund – Movement on Un-earmarked Reserves</p> <p>Appendix 5: Housing Revenue Account Variances</p> <p>Appendix 6: Portfolio Action Plans</p>

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	Various budget records.

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

8.00	GLOSSARY OF TERMS
8.01	<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>Regional Integration Fund (RIF): Funding provided by Welsh Government to encourage integrated working between local authorities, health and housing.</p> <p>Reserves: these are balances in hand that have accumulated over previous years and are held for defined (earmarked reserves) and general (general reserves) purposes. Councils are required to regularly review the level and purpose of their reserves and to take account of the advice of the Chief Finance Officer.</p> <p>Revenue: a term used to describe the day-to-day costs of running Council services and income deriving from those services. It also includes charges for the repayment of debt, including interest, and may include direct financing of capital expenditure.</p> <p>Variance: difference between latest budget and actual income or expenditure. Can be to date if reflecting the current or most up to date position or projected, for example projected to the end of the month or financial year.</p> <p>Virement: the transfer of budget provision from one budget head to another. Virement decisions apply to both revenue and capital expenditure heads, and between expenditure and income, and may include transfers from contingency provisions. Virements may not however be approved between capital and revenue budget heads.</p>

Budget Monitoring Report
Council Fund Variances

MONTH 6 - SUMMARY

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
Social Services		
Older People		
Localities	0.562	Demands on older peoples services are leading to increased costs. This includes pressures from ensuring safe hospital discharges and this pressure will likely increase during winter. The residential care service has increased by £0.305m and the domiciliary service increased by £0.248m.
Minor Variances	0.035	
Adults of Working Age		
Resources & Regulated Services	0.063	This is due to the net increase to PDSI and Learning Disabilities care packages
Children to Adult Transition Services	0.036	This is from increase to care packages for young people transferring from Childrens Services to Adult Social Care.
Residential Placements	-0.085	This is from a reduction in care package costs for people with mental ill health.
Minor Variances	-0.010	
Children's Services		
Residential Placements	0.152	A new cohort of Flintshire employed care workers has been recruited. Agency costs have not decreased as much as hoped as some cover delivered through care agencies is still currently required.
Professional Support	0.232	New social worker agency requirements in the First Contact and Permanency teams are costing an additional £0.100m. Seven additional unaccompanied asylum seeking children have reached, or very soon will reach, the age of 18. There will be an additional cost of £0.160m due to this. Some minor cost reductions have netted against these costs.
Minor Variances	-0.008	
Safeguarding & Commissioning		
Business Systems & Financial Assessments	-0.027	Some software costs have transferred to the Performance and Information team.
Charging Policy income	-0.050	This is an increase to the anticipated income recieved through contributions to care.
Safeguarding Unit	-0.034	This is due to additional grant income.
Performance and Information	0.029	This is due to software costs transferred across from the Business Systems and Financial Assessments team.
Minor Variances	0.012	
Total Social Services (excl Out of County)	0.908	
Out of County		
Children's Services	-0.031	Various new and ending placements, rate adjustments and other adjustments to projected expenditure based on actual data has caused a £0.031m favourable movement in comparison to Month 5.
Education & Youth	0.077	A number of new Education Day placements have been added to the caseload, causing a £0.077m adverse movement in comparison to Month 5.
Total Out of County	0.047	
Education & Youth		
Minor Variances	0.012	
Total Education & Youth	0.012	
Schools	0.016	
Streetscene & Transportation		
Transportation	0.054	Additional request in School Transport and Social Services Transport.
Regulatory Services	-0.227	Improved tendering process and vacancy savings.
Other Minor Variances	0.002	
Total Streetscene & Transportation	-0.171	
Planning, Environment & Economy		
Minor Variances	0.004	
Total Planning & Environment	0.004	
People & Resources		
HR & OD	0.011	
Corporate Finance	-0.010	
Total People & Resources	0.001	

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
Governance		
Procurement	0.026	Movement relates to a potential extra £25k for recruitment. This is likely to increase further but wont know until September
Minor Variances	-0.021	
Total Governance	0.006	
Assets		
Minor Variances	0.011	
Total Assets	0.011	
Housing and Community		
Housing Solutions	-0.117	A positive movement of (£0.117m) as a result of a reduction in the number of placements in Temporary Housing Accommodation in September
Total Housing and Community	-0.117	
Chief Executive's	0.000	
Central & Corporate Finance	-0.870	At Month 6 a further review of the CLIA account results in a further £0.100m favourable movement. The 2024 Pay Award has now been agreed at a level that has resulted in a favourable movement of £0.765m compared to what was originally budgeted for.
Grand Total	-0.153	

Budget Monitoring Report - Month 6

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
Social Services							
Older People							
Localities	23.879	25.499	1.619	1.057		Residential care costs for older people are projecting an overspend of £0.908m 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 £0.639m overspent and due to the high demand. Locality workforce and professional support budgets are overspent by £0.054m and day care is overspent by £0.019m. There is a significant risk that costs will continue to escalate as pressure to minimise stays in hospitals continues. This risk will increase over the winter period.	To mitigate expected escalating costs a number of policies are being reviewed and amended to maximise financial benefit and reduce costs.
Resources & Regulated Services	9.999	9.909	-0.091	-0.110		In-house residential care is projecting an overspend by £0.338m due to employee and running costs. Homecare is predicted to underspend by £0.444m, although demand is high it cannot be met due to recruitment challenges. The Extra Care budget is expected to overspend by £0.126m from employee costs and day care will underspend by £0.111m.	
Minor Variances	1.511	1.529	0.018	0.002			
Adults of Working Age							
Resources & Regulated Services	36.005	36.173	0.167	0.105		The PDSI (physical disability and sensory impaired) budget is reporting a £0.080m underspend due to costs of care packages. The in-house supported living service is £0.394m overspent due to care hours and agency costs. The care package costs for independently provided care for learning disability services is £0.033m underspent. The learning disability day and work provision service is £0.114m 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	1.057	0.209	0.173		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 around the costs. When 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	0.358	-0.100	-0.089	-0.089	The underspend is due to in-year staff vacancies.	
Supporting People	-0.386	-0.487	-0.101	-0.101	-0.100	Additional Supporting People funding is expected this year.	
Minor Variances	7.012	6.906	-0.106	-0.022		Positive movement of -£0.085m in Residential Placements at Month 6. A reduction in care package costs for people with mental ill health.	
Children's Services							
Family Support	0.412	0.461	0.050	0.050		This is a demand led service and demand is currently high	

Budget Monitoring Report - Month 6

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
Legal & Third Party	0.283	0.744	0.460	0.471		Legal costs are overspent by £0.234m 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 £0.143m and Direct Payment are overspent by £0.083m.	
Professional Support	6.228	7.715	1.487	1.255		To support adequate levels of child protection the established structure needs to be at a sufficient level to meet mandatory safeguarding standards. Vacancies try 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 £0.939m. This is being partially mitigated from underspends, mostly vacancies, of £0.211m. The Leaving Care budget which supports young people who are Looked After Children, is overspending by £0.563m due to increased care leavers which includes unaccompanied asylum seeking children (UASC). The costs of some external contracts are £0.074m overspent due to inflationary pressures. Costs of Direct Payments to provide support to children with disabilities are £0.122m overspent due to demand.	Alternative accomodation for UASC is being explored and cheaper rates have been negotiated with a current accomodation provider.
Minor Variances	5.721	5.762	0.040	-0.115			
Safeguarding & Commissioning							
Charging Policy income	-2.650	-2.790	-0.140	-0.090		This is income from service users who financially contribute to their care.	
Vacancy Management	-0.893	-0.828	0.066	0.046		This budget holds in-year portfolio efficiencies achieved through vacancy savings and grant maximisation. There is a target set for these efficiencies, this target will currently not be achieved this financial year.	
Minor Variances	3.619	3.650	0.031	0.071			
Total Social Services (excl Out of County)	92.047	95.657	3.610	2.702	-0.189		
Out of County							
Children's Services	13.795	15.035	1.240	1.270		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	5.682	0.178	0.101			
Total Out of County	19.299	20.717	1.418	1.372			
Education & Youth							

Budget Monitoring Report - Month 6

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
Inclusion & Progression	5.650	5.907	0.257	0.260		Variance due to an in year pressure of £0.152m against the Home Tuition service due to an increase in pupil numbers accessing Creative In Excellence (an external education provider) We have used £0.100m from the ALN grant to mitigate some of this pressure - previously £0.252m. The remaining variance of £0.106m relates to Canolfan Enfys. This is due to an increase in staff as a response to an increase in pupil numbers. There has also been a reliance on agency staff due to long term sickness.	
Integrated Youth Provision	0.918	0.859	-0.059	-0.053	-0.055	Recruitment delays, enabling grant utilisation against trainee costs. Income generation increases on room hire.	
School Planning & Provision	0.625	0.550	-0.075	-0.060	-0.075	Reduction in expenditure from transition budget due to delayed Capital Projects and reduction in the number of mobile classrooms	
Minor Variances	2.956	2.982	0.026	-0.010	-0.010		
Total Education & Youth	10.148	10.297	0.149	0.137	-0.140		
Schools	117.302	117.136	-0.166	-0.182		The variance primarily relates to the following:- Free School Meals (FSM) budget - (£0.098m) 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.	
Streetscene & Transportation							
Service Delivery	8.617	9.617	1.000	1.000		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 Regs legislative changes lower than anticipated.	
Highways Network	11.624	12.093	0.470	0.467		Winter Maintenance costs of £0.300m are anticipated to escalate for the provision of equipment, labour and salt, which have seen significant year-on-year inflation, plus fleet hire costs for gritters are higher than the previous purchased model. We continue to investigate options to reduce procurement costs and ensure appropriate income/funding in preparation for the start of the season. Street-lighting energy cost of £0.100m forecasts continue to rise, and this has been accommodated in budget monitoring.	A report was presented to Cabinet in September 2024, which approved the delivery of efficiencies relating to decision making for marginal forecasts for Winter Maintenance.

Budget Monitoring Report - Month 6

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
Transportation	11.023	11.237	0.214	0.161	-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 ALN transport is also having an impact. Social Services Transport costs increased due to recent procurement and additional adult social services and childrens services requests for transport, which has been raised with the client portfolio. Bereavement Services reporting a pressure of £0.057m, plus public health burials increasing year on year.	
Regulatory Services	11.432	11.601	0.169	0.396	-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.	
Total Streetscene & Transportation	42.695	44.548	1.853	2.024	-0.172		
Planning, Environment & Economy							
Business	2.327	2.153	-0.175	-0.171	-0.171	Part year vacancy savings, the recruitment process has commenced	
Development	-0.200	0.008	0.208	0.209		Fee income estimated shortfall in Building Control, Land Charges and Planning	
Access	1.591	1.720	0.129	0.127		Commitment for the cost Ash Die Back tree works £0.120m projected to March, 2025	
Management & Strategy	1.897	1.799	-0.098	-0.096	-0.096	Part year vacancy savings	
Minor Variances	2.066	2.047	-0.020	-0.028	-0.015		
Total Planning & Environment	7.682	7.727	0.045	0.040	-0.282		
People & Resources							
HR & OD	2.211	2.276	0.065	0.054		Historic Business Efficiency for DBS Checks unrealised together with additional legal fees paid.	
Corporate Finance	2.080	1.915	-0.164	-0.154	-0.104	Part year vacancy savings	
Total People & Resources	4.290	4.191	-0.099	-0.100	-0.104		
Governance							
Customer Services	0.985	0.869	-0.116	-0.116	-0.030	Part year vacancy savings and fee income over recovery in Registrars	
Revenues	0.371	0.212	-0.159	-0.159		Potential Surplus on the Council Tax Collection Fund	
Minor Variances	10.710	10.672	-0.039	-0.045	-0.040		
Total Governance	12.066	11.753	-0.313	-0.319	-0.070		
Assets							
Minor Variances	0.000	0.000	0.000	0.000			
Total Assets	11.403	11.414	0.010	-0.000			
Housing and Community							

Budget Monitoring Report - Month 6

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
Housing Solutions	4.309	6.755	2.446	2.563		Anticipated £2.446m overspend for the service. Temporary accommodation costs anticipated to be £3.288m overspent, offset with an increase in the HB Income collected (£0.573m) and NOLO Grant of (£0.423m).	
Minor Variances	13.852	13.851	-0.002	-0.002			
Total Housing and Community	18.161	20.606	2.445	2.562			
Chief Executive's	1.641	1.625	-0.016	-0.016	-0.016		
Central & Corporate Finance	31.372	28.246	-3.126	-2.257		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. Flintshires 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. At Month 6 a further £0.100m favourable variance has been identified. The 2024 Pay Award has now been agreed at a level that has resulted in a favourable movement of £0.765m compared to what was originally budgeted for.	
Grand Total	368.106	373.915	5.809	5.963	-0.973		

2024/25 Efficiencies Outturn Tracker - Month 6

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		
Portfolio								
Corporate								
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	
Total Corporate Services			5.018	5.018	0.000			
Assets								
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	
Total Assets - ADMs			0.059	0.059	0.000			
Assets - ADMs								
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	
Total Assets - ADMs			0.152	0.152	0.000			
Chief Executives								
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
Total Chief Executives			0.011	0.011	0.000			
People & Resources								
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
Total People & Resources			0.322	0.322	0.000			
Governance								
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
Total Governance			0.546	0.546	0.000			
Planning, Environment & Economy								
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	0.251	(0.044)	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
Total Planning, Environment & Economy			0.435	0.391	(0.044)			
Streetscene & Transportation								
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		
Portfolio									
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	
Total Streetscene & Transportation			1.644	1.244	(0.400)				
Social Services									
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	The efficiency is a high proportion of the total cost of mobile units in 2023/24 and unlikely it will be achieved in full	
Newydd Cleaning Contracts	Reduction to contract with Newydd	Craig Macleod	0.100	0.000	(0.100)	C	R	Negotiations with Newydd have not yielded any efficiencies and therefore will not lead to cost reductions in 2024/25.	
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		
Total Social Services			0.872	0.672	(0.200)				
Housing & Communities									
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
Portfolio		2024/25	2024/25	2024/25		R		
		£m	£m	£m		A		
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	
Total Housing & Communities			0.264	0.264	0.000			
Education & Youth								
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	Education & Youth element	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	
Total Education & Youth			0.302	0.302	0.000			
Schools								
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	
Total Schools			5.298	5.298	0.000			
Total 2024/25 Budget Efficiencies			14.921	14.278	(0.644)			

	%	£
Total 2024/25 Budget Efficiencies	100	14.921
Total Projected 2024/25 Budget Efficiencies Underachieved	-4	(0.644)
Total Projected 2024/25 Budget Efficiencies Achieved	96	14.278
Total 2024/25 Budget Efficiencies (Less Previously agreed Decisions)	100	0.000
Total Projected 2024/25 Budget Efficiencies Underachieved	0	0.000
Total Projected 2024/25 Budget Efficiencies Achieved	0	0.000

Movements on Council Fund Unearmarked Reserves

	£m	£m
Total Reserves as at 1 April 2024	15.271	
Less - Base Level	(8.985)	
Total Reserves above base level available for delegation to Cabinet		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)
Add- Review of Earmarked Reserves at Month 5		0.167
Add- Review of Earmarked Reserves at Month 6		0.859
Less - Month 6 projected outturn		(2.809)
Total Contingency Reserve available for use		1.349

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	(42.166)	(42.040)	0.126	0.155	There is a net pressure relating to void properties of £0.158m. 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 £0.001m on garage rents. We are forecasting a reduction in the requirement to top up the Bad Debt Provision of £(0.025)m. Other minor variances of (£0.006m).	
Capital Financing - Loan Charges	6.845	6.845				
Estate Management	3.206	3.007	(0.199)	(0.141)	Projected vacancy savings of approximately (£0.179m) which is being offset by agency costs of £0.100m. Additional allocation of Housing Support Grant (£0.125m). Other minor variances of £0.005m.	
Landlord Service Costs	1.798	1.798	0.000	0.035	Projected vacancy savings of approximately (£0.174m) which is being offset by agency costs of £0.110m. Material increased costs of £0.033. Other minor variances of £0.031m.	
Repairs & Maintenance	12.741	12.725	(0.017)	(0.006)	Minor Variances	
Management & Support Services	2.787	2.655	(0.132)	(0.155)	Projected vacancy savings of approximately (£0.080m). Reduction in Support Recharge - (£.068m). Other minor variances of £0.028	
Capital Expenditure From Revenue (CERA)	14.467	14.467				
HRA Projects	0.130	0.130	0.000	0.000		
Contribution To / (From) Reserves	0.193	0.193				
Total Housing Revenue Account	0.000	(0.222)	(0.222)	(0.111)		

Social Services – In Year action plan 2024/2025				
No	Maximise income			
	Description	Client Groups	Savings	Impact Assessment
1	Use the classification of 'temporary care' for people moving to D2RA beds instead of treating step down care as 'Short Term Care'. People will then be financially assessed and charged under the Residential charging framework instead of the domiciliary framework which is capped at £100 a week.	Older people	Domiciliary cap is £100. Residential cap is £762.01 On average there are 622 people supported a year in short term care arrangements (up to 8 weeks). Income will be based on individual financial assessment	Red Public & Health
2	Complete a financial review of people currently assessed as 'Nil Payers' to establish if their finances have changed and they can now make a financial contribution to their care	All adults except mental health	Any contributions will be aligned to individual financial assessment	Green
3	Introduce Charging for AMHP Assessment for other local authorities	Mental Health	Very small numbers and saving will be modest <£1k	Green
4	Review of CHC and CC processes across all services	All Groups	This is unlikely to deliver quick saving given processes involved in making claims/ resolving disputes	Green
5	Review Charging Policy to maximise income	All Groups	Opportunity to review further approaches, unlikely to deliver significant in years savings	Amber

No	Support people to access their own resources			
	Description	Client Groups	Savings	Impact Assessment
6	Review our service offer in line with the SSW(W)Act introducing a 'Framework of Support' which has a clear focus on access personal, family and community resources	All	Development and implementation of more defined and tighter eligibility, reducing additional service demand	Amber
7	Revised offer to be applied to all new referrals	All		Amber
8	Introduce the 'Framework of Support' into refocused review and reassessment processes	All	Review and where appropriate reducing existing service provision	Red
9	Raise awareness of small aids available for private purchase	Disabled adults and children Older People	Cost avoidance through demand management	Amber
10	Review delivery model for low value equipment	Disabled adults and children Older People	Cost avoidance through demand management	Amber
11	Retain a core meal and snack provision in our 3 Residential Homes with additional snacks such as chocolate bars and crisps being available through a resident and visitor 'tuck shop'	Older People	If implemented from January 2025 could save £15k	Red
12	Invite Education colleagues to attend the daily Safeguarding Hub	Children & Families	Cost avoidance through demand management	Green
13	Review the Exit From Care Strategy to step children down from statutory services where safe and appropriate	Children & Families	Cost avoidance through demand management	Green
14	Review back office and authorisation processes for expenditure to support people through pre-paid cards	Children & Families	Cost avoidance through demand management	Green
No	Right size care packages			

	Description	Client Groups	Savings	Impact Assessment
15	Work with Dom Care Providers to identify where care and support can be appropriately decreased	Adults	Reductions based on assessed need	Green
16	Review and where appropriate reduce Double Handed Dom Care Packages	Adults	Reductions based on assessed need	Amber
17	Rightsizing review of LD Supported Living care packages	Learning Disability	Reductions based on assessed need	Amber
18	Review and reduce respite offer where appropriate aligned to need	Learning Disability	Reductions based on assessed need	Red
19	Increase use of Telecare Equipment and Technology	All Groups	Cost avoidance	Green
20	Review back office processes around Direct Payments	All Groups	Cost avoidance	Green
21	Reduce direct payment funding from 6 week to 4 week credits	All Groups	One off saving of moving from a 6 week top a 4 week permissible allowance	Green
22	Evaluate the D2RA Model operating at Marleyfield House Care Home and identify potential savings	Older People	Cost avoidance	Amber
No	Efficient commissioning			
	Description	Client Groups	Savings	Impact Assessment
23	Review process for using Block Booked Beds (BBB)	Adults	Cost avoidance	Amber
24	Ensure all Dom Care Package Retainers cease after 2 weeks	Adults	Cost avoidance	Amber
25	Broker representation at Top-Up Panel to challenge and ensure consistency of approach	Older people	Cost avoidance	Green
26	Review the pathways from hospital to home	Adults	Cost avoidance	Amber
27	Review the Hospital Discharge Process for independent providers	Adults	Cost avoidance	Green

28	Review of OP and Disability Panel Process	Older people and disabled adults	Cost avoidance	Amber
29	Support use of CareCubed across all services for High Cost/Low Volume placements initially, as well as other high cost placements	All groups	Cost avoidance and reduction in care packages	Red
30	Refine governance processes for accessing legal advice	Children and families	Cost avoidance	Green
31	Review all UASC post 18 individuals and reduce support in line with need	UASC	Cost saving of £100 pw for 22 UASC's - saving of £44k	Green
32	Return all unused or no longer required IT equipment and Mobile Phones to reduce costs	None	Cost avoidance	Green
No	Exit strategy for agency staff			
	Description	Client Groups	Savings	Impact Assessment
33	Review team structures	Children and families	Cost avoidance	Green
34	Review of all cases	Children and families	Cost avoidance	Green

Date: 6 October 2024

Streetscene & Transportation – In Year action plan 2024/2025					
No	Description	Category	Notes	Cost reduction £m	Impact Assessment (RAG)
Service Delivery					
1	Revise security arrangements for Alltami depot, HRC sites and Brookhill landfill to a monitored CCTV with reactive keyholder service instead of nightly security guard/dog handler patrols	Cost avoidance	Reduced. Annual saving of £75k	£0.075	Green. Already actioned and deliverable in-year
2	Maximise income / cost recovery from in-house construction service	Maximise income	Income target required	£0.120	Amber. Dependent upon grant funding and work being awarded in-house
3	Maximise NMWTRA income and cost recovery	Maximise income	Income target required	£0.100	Amber. Dependent upon NMWTRA funding
4	Review of additional hours, overtime through HFX rostering system	Cost avoidance	Underway.	£0.100	1% reduction in sickness absence (agency saving)
5	Vehicle wash improvements - capital funding granted to replace the vehicle wash system at Alltami depot, which will reduce the monthly revenue costs for disposing waste water (estimated to be costing £6k per month)	Cost avoidance	95% complete. Annual saving £60k	£0.060	Green. Scheme is underway and on track for completion by March 2025
6	Move to 5-day shift pattern Mon-Fri (instead of 4-day shift pattern) on sweepers, gully emptying vehicles, highways operations (subject to consultation and agreement with employees and TUs)	Cost reduction	Saving of 2 operatives	£0.070	Subject to agreement with employees and TUs

Highway Network					
7	Close public conveniences over the winter period from December to March	Cost avoidance	Close for 4 months	£0.030	Red. Likely to receive complaints and objections. Likely to have contractual implications
8	Part-night lighting / switch off further lights in low populated areas, such as industrial estates	Cost avoidance	Delivered and actioned	£0.050	Amber. May generate complaints. Night-time economy impact and safety critical. Energy costs still likely to increase on all remaining assets
9	Fleet efficiencies following insourcing	Efficient commissioning	Some benefit from sale of old plant and vehicles below the value of £10k and review of demand plans	£0.700	Amber. Further work required to confirm efficiencies
Transportation					
10	Local bus re-procurement / service changes to Service 5 (Mold-Buckley-DIP) to curtail the service at DIP in order to meet the budget	Efficient commissioning	Already received support from EOSC to implement	£0.270	Green. Cabinet approval 15.10.2024 to implement service changes to achieve the reduction in cost
Waste Strategy					
11	Re-procurement of waste disposal contracts to achieve better rebate rates	Efficient commissioning	Work already underway to reprocure glass and wood.	£0.050	Green. Procurement underway for glass and wood. Bulky waste to follow. (potential income could be offset with falling rebate rates for plastic/metal)
TOTAL				£1.625	

Housing and Communities – in year action plan 2024/2025					
No	Housing Support				
	Description	Client Groups	Timescales	Savings	Impact Assessment
1	Increase the use of HRA properties by a minimum of five additional units for 3 bed house shares	Single people requiring temporary accommodation	Quarter 4 2024/25	<p>Increased use of alternative properties to hotels and bed and breakfast accommodation will support cost mitigation options to the service.</p> <p>£13,959 per unit £69,795 in total</p> <p>£58,836 full year saving per unit.</p>	Red
2	Leasing nine bed HMO	Single people requiring temporary accommodation	Quarter 4 2024/25	<p>Increased use of alternative properties to hotels and bed and breakfast accommodation will support cost mitigation options to the service.</p> <p>£61,617 per quarter</p>	Red

				£246,868 full year savings.	
3	Ten STORI leased properties (eight to come online by the end of the financial year)	Families requiring temporary accommodation.	Quarter 4 2024/25	Increased use of alternative properties to hotels and bed and breakfast accommodation will support cost mitigation options to the service. £76,620 per quarter £306,480 full year savings.	Red
4	Partial new staffing structure in place which will aim to increase HB and service charge recovery and support delivery of the options set out in the report.		Quarter 4 2024/25	Improved housing prevention, increased housing benefit recovery rates.	Red
Housing Programmes					
5	TACP grant funding to purchase new HRA properties (Flintshire has been notionally allocated £2,943,208 for 2024/25).	Those requiring temporary accommodation. Those requiring move on accommodation	Quarter 4 2024/25	Total number of property acquisitions in 2023/24 were 15. The speed of these coming through will further impact of mitigation of cost pressures.	Amber

				Additional funding has been allocated for 2024/25 and it is anticipated that 6 new properties will come online in 2024/25 (out of an expected total of 17 acquisitions).	
Travellers and refugees					
6	Reduce the costs from the utility provider and maximise the income generated for the Riverside Site.	Gypsy and Travellers	Quarter 4 2024/25	Reduction in budget pressure	Amber
Welfare Reform					
7	Reduction in current earmarked reserve amount.		Quarter 3 2024/25	Reduction of the current earmarked reserve for Welfare Reform. This will be for one year only. There is a potential risk if HSG funding changes.	Green

Date: 17 October 2024