

CABINET

Date of Meeting	Tuesday 17th December, 2024
Report Subject	Revenue Budget Monitoring Report 2024/25 (Month 7)
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 7.

The projected year end position is as follows:

Council Fund

- An operating deficit of £6.375m (this reduces to £3.375m with the utilisation of the budget risk reserve of £3m agreed when setting the budget) which is an adverse movement of £0.566m from the deficit figure of £5.809m reported at Month 6.
- A projected contingency reserve balance as of 31 March 2025 of £0.783m (after taking account of previously approved allocations – this will reduce to £0.381m if the recommended use for illegal tipping costs is approved).

This significant projected overspend (and impact on our available reserves) continues to be of major concern and needs to continue to be addressed urgently to bring expenditure back in line with the approved budget. Based on current projections the council still has a very 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 lead to further deterioration of 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 and these plans have been referred to the relevant Overview and Scrutiny Committees.

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.

Housing Revenue Account

- Net in-year revenue expenditure is forecast to be on budget.
- A projected closing balance as of 31 March, 2025 of £4.451m

RECOMMENDATIONS

1.00	<p>That Cabinet</p> <ol style="list-style-type: none"> 1) Note and comment on the report and the estimated financial impact on the 2024/25 budget 2) Approve funding from the Contingency Reserve for illegal tipping costs as detailed in section 1.20. 3) Support the measures being put in place to improve 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 7.</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 £6.375m (this reduces to £3.375m with the utilisation of the budget risk reserve of £3m agreed when setting the budget) which is an adverse movement of £0.566m from the deficit figure of £5.809m reported at Month 6. • A projected contingency reserve balance as at 31 March 2025 of £0.783m (after taking account of previously approved allocations – this will reduce to £0.381m if the recommended use for illegal tipping costs is approved).

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1.02	<p>Table 1. Projected Position by Portfolio</p> <p>The table below shows the projected position by portfolio:</p> <table border="1"> <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>96.418</td> <td>4.372</td> </tr> <tr> <td>Out of County Placements</td> <td>19.299</td> <td>21.025</td> <td>1.726</td> </tr> <tr> <td>Education & Youth (Non Schools)</td> <td>10.148</td> <td>10.227</td> <td>0.079</td> </tr> <tr> <td>Schools</td> <td>117.302</td> <td>117.138</td> <td>(0.164)</td> </tr> <tr> <td>Streetscene & Transportation</td> <td>42.695</td> <td>44.495</td> <td>1.799</td> </tr> <tr> <td>Planning Env & Economy</td> <td>7.682</td> <td>7.726</td> <td>0.044</td> </tr> <tr> <td>People & Resources</td> <td>4.290</td> <td>4.202</td> <td>(0.089)</td> </tr> <tr> <td>Governance</td> <td>12.066</td> <td>11.684</td> <td>(0.382)</td> </tr> <tr> <td>Assets</td> <td>11.403</td> <td>11.366</td> <td>(0.037)</td> </tr> <tr> <td>Housing & Communities</td> <td>18.161</td> <td>20.451</td> <td>2.289</td> </tr> <tr> <td>Chief Executive</td> <td>1.641</td> <td>1.619</td> <td>(0.022)</td> </tr> <tr> <td>Central & Corporate Finance</td> <td>31.372</td> <td>28.131</td> <td>(3.241)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>368.106</td> <td>374.481</td> <td>6.375</td> </tr> <tr> <td colspan="3">Utilisation of Budget Risk Reserve</td> <td>(3.000)</td> </tr> <tr> <td>Total – Revised Overspend</td> <td></td> <td></td> <td>3.375</td> </tr> </tbody> </table>	Portfolio/Service Area	Approved Budget £m	Projected Outturn £m	In-Year Over / (Under) spend £m	Social Services	92.047	96.418	4.372	Out of County Placements	19.299	21.025	1.726	Education & Youth (Non Schools)	10.148	10.227	0.079	Schools	117.302	117.138	(0.164)	Streetscene & Transportation	42.695	44.495	1.799	Planning Env & Economy	7.682	7.726	0.044	People & Resources	4.290	4.202	(0.089)	Governance	12.066	11.684	(0.382)	Assets	11.403	11.366	(0.037)	Housing & Communities	18.161	20.451	2.289	Chief Executive	1.641	1.619	(0.022)	Central & Corporate Finance	31.372	28.131	(3.241)					Total	368.106	374.481	6.375	Utilisation of Budget Risk Reserve			(3.000)	Total – Revised Overspend			3.375
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1.03	<p>Appendix 1 shows all monthly movements of £0.025m since Month 6 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>Significant Movements at Month 7</p>																																																																				
1.04	<p>Social Services £0.762m</p> <p><u>Older Peoples Service</u></p> <ul style="list-style-type: none"> • Localities – £0.617m. Demands for Older People services are leading to increased costs. This includes pressures from ensuring 																																																																				

	<p>safe hospital discharges and this pressure will likely increase during the winter period. Residential care service costs have increased by £0.288m and domiciliary care costs by £0.320m. Minor variances account for the balance.</p> <ul style="list-style-type: none"> Resources & Regulated Services (£0.052m). There has been an overall decrease in the projected outturn due to changes to projected workforce costs to deliver in-house care services. Homecare costs have reduced by (£0.054m), residential care increased by £0.023m and Extra Care reduced by (£0.022m). <p><u>Adults of Working Age</u></p> <ul style="list-style-type: none"> Resources and Regulated Services £0.362m. There was an increase in costs in the Physical Disabilities and Sensory Impairment (PDSI) service of £0.167m due to an additional placement. In-house Supported Living service costs have increased by £0.034m and Learning Disability service costs have increased by £0.172m due to changes to care packages. Day service costs reduced by (£0.011m). Residential Placements (£0.098m). This is due to a reduction in care package costs following review. <p><u>Children's Services</u></p> <ul style="list-style-type: none"> Early Years and Family Support (£0.144m). Service Balances have been drawn upon to offset eligible expenditure. Professional Support £0.169m – There has been an additional agency worker required within the Childrens First Contact team. Contributions from external funding has reduced as there is less slippage on grant funded schemes than originally anticipated. <p><u>Safeguarding and Commissioning</u></p> <ul style="list-style-type: none"> Charging Policy Income (£0.070m). This is due to an increase in the anticipated income received through contributions to care. <p>There is a net (£0.022m) in minor movements across the portfolio.</p>
1.05	<p>Out of County Placements £0.308m</p> <ul style="list-style-type: none"> Children's Services £0.555m – Due to an increased number of new placements, causing a significant adverse variance of £0.555m. Education & Youth (£0.247m) – A number ending Education Day placements have been removed from the current placement caseload, causing a (£0.247m) favourable movement.
1.06	<p>Education and Youth (Non Schools) – (£0.070m)</p> <p>The positive movement is as a result of:</p> <ul style="list-style-type: none"> Inclusion and Progression (£0.026m) – This is due to funding claw back from schools, as a result of permanent exclusions of (£0.018m). The remaining (£0.008m) relates to additional income received and a reduction in forecasts across all service areas.

	<ul style="list-style-type: none"> School Improvement Systems (£0.033m) – Favourable movement of (£0.024m) within Early Entitlement service which primarily relates to the maximisation of Early Years Pupil Development Grant against core expenditure. Favourable movement of (£0.009m) within the School Improvement Service. The amount calculated for the GwE recharge was estimated based on the service reduction of 10%. Actual recharge amount has now been confirmed. <p>Minor movements across the Portfolio account for the remainder of (£0.011m).</p>
1.08	<p>Governance – (£0.069m)</p> <p>A number of minor movements across the Portfolio account for the positive movement at Month 7, each less than £0.025m.</p>
1.09	<p>Housing and Communities – (£0.155m)</p> <p>Housing Solutions - A positive movement of (£0.155m) as a result of additional Housing Support Grant (£0.133m) plus (£0.022m) of minor variances across the service.</p>
1.10	<p>Central and Corporate Finance – (£0.091m)</p> <p>A previous commitment of £0.091m to fund the on-going clean-up from the impact of illegal tipping at land adjacent to the Riverside Site, Queensferry has been removed as this expenditure is now recommended to be funded from Contingency Reserve (see para 1.20).</p>
1.11	<p>Cumulative minor variances across the Council of (£0.119m) account for the remainder of the total monthly movement.</p>
1.12	<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>
1.13	<p>Council Tax Income</p> <p>Council Tax collections remain stable and on track. As at the end of October, in-year collections were 65.82%, compared to 66.08% in the previous financial year. In recently published benchmarking data, the Council's in-year collections for 2024/25 remain in the upper quartile across Wales, despite a marginal reduction in collections at Month 7.</p>
1.14	<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)</p>

	<p>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. The ongoing pressure from 2025/26 also remains a risk.</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, both in-year and on an ongoing basis.</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 £0.755m and the Pay Award were disseminated across service pay budgets during November.</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 ongoing recruitment and retention of staff.</p>
1.15	<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>
1.16	<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 three 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 details become available.</p>
1.17	<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 when changes in policy by Welsh Government were implemented 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>
1.18	<p>Storm Ashley and Storm Bert</p> <p>In October the County was hit by severe flooding and storm damage due to Storm Ashley. In November, Storm Bert also brought further flooding to the County. The response and subsequent clean-up from these storms are currently being assessed and the financial implications will be included in future reports.</p>
1.19	<p>Winter Maintenance</p> <p>Heavy snowfall in November has led to additional Winter Maintenance costs being incurred and 1,700 tonnes of additional salt being required for spreading over the six days, at a cost of £0.120m. The outturn for this service is already projected to be £0.370m over budget at Month 7, so costs will be closely monitored through the winter period and any variation to the current projected outturn reported in future reports.</p>
1.20	<p>Illegal Tipping Costs</p>

	<p>Costs associated with illegal tipping on Council land adjacent to the Riverside Site, Queensferry are estimated to be £0.402m. Natural Resources Wales (NRW) have approved the engagement of the waste contractors and carriers, and the waste volume is in the region of 1,200 tonnes. The matter is being investigated by external agencies with those responsible likely to be pursued through legal channels. The cost of the clean-up operation will be pursued as part of any legal action. It is recommended that the cost of this is funded from Contingency Reserve in 2024/25.</p>
1.21	<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>
1.22	<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>Further work has been undertaken on options for solutions to meet the budget requirement and an update on the latest position is detailed in a separate report on this agenda.</p> <p>The Council is expecting to be advised of its Welsh Local Government Provisional Settlement allocation 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>
1.23	<p>Benefits</p> <p>Council Tax Reduction Scheme (CTRS) – Based on current demand, costs are currently projected to be £0.765m 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 £0.765m can be fully mitigated by use of the Reserve previously set aside.</p>
1.24	<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</p>

	<p>tribunal claims in respect of this. The next preliminary hearing is scheduled for 8th May 2025.</p> <p>It is hopeful that we will get to a position where we could seek to settle on a without prejudice basis, but there is some further work to undertake first. There is also a risk that it will cost considerably more than the £0.254m currently held in reserves.</p>
1.25	<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 95% of efficiencies will be achieved in 2024/25 and further details can be seen in Appendix 3.</p>
1.26	<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> <p>As per section 1.20, it is recommended that £0.402m of estimated costs associated with illegal tipping are approved to be funded from Contingency Reserve, with the intention that recovery of these costs is made in the future from the organisation responsible for the illegal tipping.</p> <p>Taking into account the current projected final outturn and previously agreed allocations the contingency reserve available is £0.783m – this will reduce to £0.381m if the recommended use for illegal tipping costs is approved.</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>
1.27	<p>Summary and Conclusion</p> <p>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 £0.783m (which will reduce to £0.381m if the recommended allocation is approved) 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.</p>

	<p>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 and these have been referred to relevant Overview and Scrutiny Committees.</p> <p>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.</p>
1.28	<p>Housing Revenue Account (HRA)</p> <p>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.</p>
1.29	<p>The 2024/25 budget for the HRA is £42.166m which includes a movement of (£0.193m) from reserves.</p>
1.30	<p>The projected outturn for the HRA shows an in-year revenue expenditure at the same level as the Annual Budget with a closing un-earmarked balance as at 31st March, 2025 of £4.451m.</p> <p>The adverse movement of £0.222m from Month 6 is explained as follows:</p> <ul style="list-style-type: none"> • Income (£0.104m) movement on the Bad Debt Provision and movement on Voids • Estate Management (£0.010m) minor movements • Landlord Service Costs (£0.134m) movement in salaries and usage of Garden Reserve (£0.112m) and minor variances (£0.012m) • Repairs and Maintenance £3.966m resulting from the drive to reduce the backlog of void properties within the HRA. An additional £3.5m CERA has been introduced to meet the overspend. The balance has been met from underspend within the service. • Capital Expenditure from Revenue Account (CERA) transfer of (£3.500m) <p>Minor variances account for the remainder £0.002m.</p>
1.31	<p>The budget contribution towards capital expenditure (CERA) is £10.967m.</p>

2.00	RESOURCE IMPLICATIONS
2.01	As set out within the report.

3.00	IMPACT ASSESSMENT AND RISK MANAGEMENT
3.01	The financial impacts 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	Appendix 1: Council Fund – Movement in Variances from Month 6 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

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	Various budget records.

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

8.00	GLOSSARY OF TERMS
8.01	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. Council Fund: the fund to which all the Council’s revenue expenditure is charged. Financial Year: the period of twelve months commencing on 1 April.

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.

Projected Outturn: projection of the expenditure to the end of the financial year, made on the basis of actual expenditure incurred to date.

Regional Integration Fund (RIF): Funding provided by Welsh Government to encourage integrated working between local authorities, health and housing.

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.

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.

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 7 - SUMMARY**

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
Social Services		
Older People		
Localities	0.617	Demands for Older People services are leading to increased costs. This includes pressures from ensuring safe hospital discharges and this pressure will likely increase further during the winter period. The residential care service has increased by £0.288m and domiciliary care by £0.320m. Minor variances account for the balance.
Resources & Regulated Services	-0.052	There has been an overall decrease in the outturn due to changes to projected workforce costs to deliver in-house care services. Homecare has reduced by (£0.054m), residential care increased by £0.023m and Extra Care reduced by (£0.022m).
Minor Variances	0.001	
Adults of Working Age		
Resources & Regulated Services	0.362	There was an increase in the Physical Disabilities and Sensory Impairment (PDSI) service of £0.167m due to an additional placement. The in-house Supported Living service costs have increased by £0.034m and the Learning Disability service costs increased by £0.172m due to changes to care packages. Day service costs reduced by £0.011m.
Residential Placements	-0.098	Care package costs have reduced following reviews
Minor Variances	-0.008	
Children's Services		
Early Years & Family Support	-0.144	Service Balances have been drawn upon to offset eligible expenditure.
Professional Support	0.169	There has been an additional agency worker required within the Childrens First Contact team. Contributions from external funding have been reduced as there is less slippage on grant funded schemes expected than originally anticipated.
Minor Variances	-0.024	
Safeguarding & Commissioning		
Charging Policy income	-0.070	Increased projected contributions from service users towards their care costs
Minor Variances	0.010	
Total Social Services (excl Out of County)	0.762	
Out of County		
Children's Services	0.555	An increased number of new placements were captured at Month 7, causing a significant adverse variance of £0.555m in comparison to Month 6.
Education & Youth	-0.247	A number of ending Education Day placements have been removed from the current placement caseload, causing a £0.247m favourable movement in comparison to Month 6.
Total Out of County	0.308	
Education & Youth		
Inclusion & Progression	-0.026	Favourable movement of (£0.026m). This is due to the calculation of funding to claw back from schools, as a result of permanent exclusions for (£0.018m). The remaining (£0.008m) relates to additional income received and a reduction in forecasts across all service areas.
School Improvement Systems	-0.033	Favourable movement of (£0.024m) within Early Entitlement service which primarily relates to the maximisation of Early Years Pupil Development Grant against core expenditure. Favourable movement of (£0.009m) within the School Improvement Service. The amount calculated for the GwE recharge was estimated based on the service reduction of 10%. Actual recharge amount has now been confirmed.
Minor Variances	-0.011	
Total Education & Youth	-0.070	

MONTH 7 - SUMMARY

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
Schools	0.002	
Streetscene & Transportation		
Highways Network	0.039	Increased Streetlighting and Drainage costs.
Transportation	-0.052	Mix of Moratorium Vacancy savings and reduced transport costs in Social Services.
Regulatory Services	-0.060	Moratorium Vacancy Savings
Other Minor Variances	0.020	
Total Streetscene & Transportation	-0.053	
Planning, Environment & Economy		
Development	0.031	Revised Planning Fee Income shortfall projected to March, 2025
Regeneration	-0.025	Maximisation of Grant Income - staff costs reallocated against Shared Prosperity Fund Grant at a higher percentage than previously applied
Minor Variances	-0.007	
Total Planning & Environment	-0.000	
People & Resources		
HR & OD	-0.017	
Corporate Finance	0.028	Successful recruitment to 2 posts resulting in additional staff costs committed to March, 2025
Total People & Resources	0.011	
Governance		
ICT	-0.024	Minor favourable movements across the service
Minor Variances	-0.045	Cumulative minor movements across the portfolio
Total Governance	-0.069	
Assets		
Property Holdings	-0.042	Additional Wayleaves income received for (£0.030m) and R&M costs capitalised of (£0.012m).
Minor Variances	-0.006	
Total Assets	-0.048	
Housing and Community		
Housing Solutions	-0.155	Additional HSG Funding of (£0.133m) and minor variances of (£0.022m).
Total Housing and Community	-0.155	
Chief Executive's	-0.006	
Central & Corporate Finance	-0.115	A previous commitment of (£0.091m) to fund the on-going clean-up from the impact of illegal tipping at land adjacent to the Riverside Site, Queensferry at a cost of £0.091m that includes the machine hire, transport and manpower related to the necessary works, has now been removed as the overall cost has increased and it is recommended all of this expenditure is funded from Contingency Reserve. In addition, an improvement on the Central Loans and Investment Account (CLIA) of (£0.040m) from reduced short term borrowing costs and increased income from investments.
Grand Total	0.566	

Budget Monitoring Report - Month 7

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	Moratorium Month 7 (£m)	Moratorium related Savings (£m)	Cause of Major Variances greater than £0.050m	Action Required
Social Services								
Older People								
Localities	23.879	26.116	2.237	1.619			Residential care costs for older people are projecting an overspend of £1.196m for this service. This amount is net of client income from property recharges and reimbursements for deputyships and assets held in trust. Homecare is £0.958m overspent due to high demand. Locality workforce and professional support budgets are overspent by £0.062m and day care is overspent by £0.021m. There is a significant risk that costs will continue to escalate as pressure to minimise stays in hospital 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	9.857	-0.143	-0.091			In-house residential care is projecting an overspend of £0.361m due to employee and running costs. Homecare is predicted to underspend by (£0.498m), demand is high but recruitment challenges mean the demand cannot be fully met. The Extra Care budget is expected to overspend by £0.104m from employee costs and day care will underspend by (£0.109m).	
Minor Variances	1.511	1.529	0.019	0.018				
Adults of Working Age								
Resources & Regulated Services	36.005	36.535	0.529	0.167			The Physical Disability and Sensory Impaired (PDSI) budget is reporting a £0.080m overspend due to costs of care packages. The in-house Supported Living service is £0.424m overspent due to care hours and agency costs. The care package costs for independently provided care for Learning Disabilities services is a £0.033m overspend. The Learning Disability 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	1.051	0.203	0.209			This is the cost 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 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	0.423	0.322	-0.101	-0.100	-0.012	-0.101	The underspend is due to in-year staff vacancies.	
Transition & Disability Services Team	0.894	0.842	-0.052	-0.045	-0.052	-0.052	Vacancies are the cause of the projected underspend.	
Supporting People	-0.386	-0.487	-0.101	-0.101		-0.100	Additional Supporting People funding is expected this year.	
Residential Placements	2.729	2.618	-0.111	-0.013			This is the underspend for mental health care packages. Care packages are being reviewed more frequently and some costs have reduced as a result.	
Minor Variances	3.153	3.110	-0.043	-0.048				
Children's Services								
Early Years & Family Support	0.338	0.192	-0.146	-0.001			Some service balances have been drawn upon to offset eligible spend and reduce the overall projected outturn.	
Legal & Third Party	0.283	0.733	0.450	0.460			Legal costs are overspent by £0.235m 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 £0.138m and Direct Payments are overspent by £0.077m.	

Budget Monitoring Report - Month 7

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	Moratorium Month 7 (£m)	Moratorium related Savings (£m)	Cause of Major Variances greater than £0.050m	Action Required
Professional Support	6.228	7.884	1.656	1.487			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 £0.931m. This is being partly mitigated by underspends, mostly vacancies and assumed external funding, of (£0.027m). The Leaving Care budget which supports young people who are Looked After Children, is overspending by £0.5360m 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 £0.118m overspent because of demand.	Alternative accommodation for UASC is being explored and cheaper rates have been negotiated with an alternative accommodation provider.
Minor Variances	5.796	5.874	0.078	0.091				
Safeguarding & Commissioning								
Charging Policy income	-2.650	-2.860	-0.210	-0.140			This is income from service users who financially contribute towards their care	
Vacancy Management	-0.622	-0.552	0.071	0.066			This budget holds in-year portfolio efficiency targets for vacancy savings and grant maximisation. There is a target set for these efficiencies and this target is not currently being achieved this financial year.	
Minor Variances	3.619	3.655	0.036	0.031				
Total Social Services (excl Out of County)	92.047	96.418	4.372	3.610	-0.064	-0.252		
Out of County Placements								
Children's Services	13.795	15.590	1.795	1.240			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	5.436	-0.068	0.178			Positive movement at Month 7 as a number of ending Education Day placements have been removed from the current placement caseload	
Total Out of County Placements	19.299	21.025	1.726	1.418		0.000		
Education & Youth (Non-Schools)								
Inclusion & Progression	5.650	5.881	0.231	0.257			Previous in-year pressure of £0.252m against the EOTAS (Education Other than at School) service has reduced by £0.018m due to the calculation of funding to claw back budget from schools as a result of permanent exclusions. The service have also used £0.100m from the ALN grant to mitigate some of this pressure. This now leaves the service with an in year pressure of £0.134m. The remaining variance relates to Canolfan Enfys. Pupil numbers have increased which has led to the need for an increase in staff.	
Integrated Youth Provision	0.918	0.856	-0.062	-0.059	-0.007	-0.062	Recruitment delays, enabling grant utilisation against trainee costs. Income generation increases on room hire.	
School Planning & Provision	0.625	0.535	-0.090	-0.075	-0.015	-0.090	Reduction in expenditure from transition budget due to delayed Capital Projects and reduction in the number of mobile classrooms.	
Minor Variances	2.956	2.956	0.000	0.026		-0.010		

Budget Monitoring Report - Month 7

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	Moratorium Month 7 (£m)	Moratorium related Savings (£m)	Cause of Major Variances greater than £0.050m	Action Required
Total Education & Youth (Non-Schools)	10.148	10.227	0.079	0.149	-0.022	-0.162		
Schools	117.302	117.138	-0.164	-0.166			Free School Meals (FSM) budget - (£0.096m) 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	9.635	1.018	1.000			Significant variance of £0.400m in highways maintenance costs, £0.200m Alltarni depot running costs increased. 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 lower than anticipated.	
Highways Network	11.671	12.179	0.508	0.470			Winter Maintenance costs of £0.370m 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 contract arrangements. We continue to investigate options to reduce procurement costs and ensure appropriate income/funding in preparation for the start of the season. A report was presented to Cabinet in September 2024, which approved the delivery of efficiencies relating to decision making for marginal weather forecasts. Additional Street-lighting energy costs of £0.131m are forecast as prices continue to rise.	
Transportation	10.976	11.138	0.162	0.214	-0.020	-0.140	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, with public health burials increasing year on year	
Regulatory Services	11.432	11.541	0.109	0.169	-0.057	-0.109	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.	
Other Minor Variances	0.000	0.002	0.002	0.000				
Total Streetscene & Transportation	42.695	44.495	1.799	1.853	-0.077	-0.249		
Planning, Environment & Economy								
Business	2.327	2.149	-0.179	-0.175	-0.008	-0.179	Part year vacancy savings as the recruitment process has commenced	
Development	-0.200	0.040	0.239	0.208			Fee income estimated shortfall in Building Control, Land Charges and Planning	
Access	1.591	1.729	0.138	0.129			Commitment for the cost Ash Die Back tree works £0.120m projected to March, 2025	
Regeneration	0.711	0.640	-0.071	-0.046			Maximisation of Grant Funding - reallocating staff costs against the eligible grant	
Management & Strategy	1.897	1.792	-0.105	-0.098	-0.009	-0.105	Part year vacancy savings	

Budget Monitoring Report - Month 7

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	Moratorium Month 7 (£m)	Moratorium related Savings (£m)	Cause of Major Variances greater than £0.050m	Action Required
Minor Variances	1.355	1.377	0.022	0.026		-0.015		
Total Planning & Environment	7.682	7.726	0.044	0.045	-0.017	-0.299		
People & Resources								
HR & OD	2.211	2.258	0.047	0.065			Historic Efficiency for DBS Checks unrealised together with additional legal fees paid.	
Corporate Finance	2.080	1.944	-0.136	-0.164		-0.104	Part year vacancy savings	
Total People & Resources	4.290	4.202	-0.089	-0.099	0.000	-0.104		
Governance								
Customer Services	0.985	0.859	-0.126	-0.116	-0.005	-0.035	Part year vacancy savings and fee income over recovery in Registrars	
Revenues	0.371	0.203	-0.168	-0.159			Potential Surplus on the Council Tax Collection Fund	
Minor Variances	10.710	10.622	-0.088	-0.039	-0.015	-0.055		
Total Governance	12.066	11.684	-0.382	-0.313	-0.020	-0.090		
Assets								
Minor Variances	0.000	0.000	0.000	0.000				
Total Assets	11.403	11.366	-0.037	0.010		0.000		
Housing and Communities								
Housing Solutions	4.309	6.600	2.291	2.446			Temporary accommodation net costs anticipated to be £2.136m overspent, with £0.155m minor variances across the service.	
Minor Variances	13.852	13.851	-0.002	-0.002	-0.002	-0.004		
Total Housing and Communities	18.161	20.451	2.289	2.445	-0.002	-0.004		
Chief Executive's	1.641	1.619	-0.022	-0.016	-0.006	-0.022		
Central & Corporate Finance	31.372	28.131	-3.241	-3.126			The Central Loans and Investment Account (CLIA) for the 2024/25 indicates an increased underspend of (£0.510m) 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. The 2024 Pay Award has now been agreed at a level that has resulted in a favourable movement of £0.755m compared to what was originally budgeted for. A previous commitment of (£0.091m) to fund the on-going clean-up from the impact of illegal tipping at land adjacent to the Riverside Site, Queensferry at a cost of £0.091m has now been removed as the overall cost has increased and it is recommended all of this expenditure is funded from Contingency Reserve.	
Grand Total	368.106	374.481	6.375	5.809	-0.208	-1.182		

2024/25 Efficiencies Outturn Tracker - Month 7

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		
			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	0.201	(0.094)	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	0.341	(0.094)				
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 - Bersavement Services	Increased income from 2023 Review	Katie Wilby	0.033	0.033	0.000	O	G		
Fees & Charges Review 2024 - Bersavement 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.	Implementation Date 6th May
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 G		
Portfolio						R A G		
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
		2024/25	2024/25	2024/25				
		£m	£m	£m				
Portfolio						R		
IT - Mobile Phone contract	Housing & Communities element				C	A	Use of the Reserve in 2024/25 instead of base budget pressure	
CTRS Reduction	Budget Reduction				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	0.001	0.001	0.000	O	G		
Fees & Charges Review 2024 - Integrated Youth Service	Increased income from 2024 Review	0.001	0.001	0.000	O	G		
RSA Tags	Education & Youth element	0.007	0.007	0.000	O	G		
IT - Mobile Phone contract	Education & Youth element	0.005	0.005	0.000	C	G		
GWE - Reduction in Contribution		0.099	0.099	0.000	O	G		
Early Entitlement	Reduced numbers accessing Early Entitlement	0.075	0.075	0.000	O	G		
Adult Community Learning	Income generation	0.010	0.010	0.000	O	G		
Youth Services	Buildings Asset transfer of some buildings	0.032	0.032	0.000	O	G		
Business Support Review		0.032	0.032	0.000	O	G		
School Planning & Provision	Mobile Classrooms	0.010	0.010	0.000	O	G		
School Planning & Provision	Transition Funding	0.010	0.010	0.000	O	G		
Inclusion & Progression	Contribution towards PEP Caseworker	0.020	0.020	0.000	O	G		
Total Education & Youth		0.302	0.302	0.000				
Schools								
Utility Costs		0.600	0.600	0.000	O	G		
School Demography		0.675	0.675	0.000	O	G		
3% Reduction in Delegated Funding		3.273	3.273	0.000	O	G		
Remove Schools Deficit Subsidy for 1 year		0.750	0.750	0.000	C	G		
Total Schools		5.298	5.298	0.000				
Total 2024/25 Budget Efficiencies		14.921	14.228	(0.694)				

	%	£
Total 2024/25 Budget Efficiencies	100	14.921
Total Projected 2024/25 Budget Efficiencies Underachieved	-5	(0.694)
Total Projected 2024/25 Budget Efficiencies Achieved	95	14.228
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 7 projected outturn		(3.375)
Total Contingency Reserve available for use		0.783 *

*Currently Excludes Cabinet recommendation of £0.402m for Illegal Tipping Costs

Budget Monitoring Report
Housing Revenue Account Variances

MONTH 7 - 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)	(42.144)	0.022	0.126	There is a net pressure relating to void properties of £0.094m. 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 forecasting a reduction in the requirement to top up the Bad Debt Provision of (£0.075m). Other minor variances of £0.003m.	
Capital Financing - Loan Charges	6.845	6.845	0.000	0.000	£3.500m Reduction in the contribution required to the HRA Capital Programme which will be utilised to offset the voids spend. This has been agreed by the Capital Asset and Programme Board.	
Estate Management	3.206	2.996	(0.209)	(0.199)	Projected vacancy savings of approximately (£0.172m) which is being offset by agency costs of £0.086m. Additional allocation of Housing Support Grant (£0.125m). Other minor variances of £0.002m.	
Landlord Service Costs	1.798	1.663	(0.134)	0.000	Projected vacancy savings of approximately (£0.186m) which is being offset by agency costs of £0.104m. Material increased costs of £0.029m. Reduced electricity costs (£0.102m). Other minor variances of £0.021m.	
Repairs & Maintenance	12.741	16.690	3.949	(0.017)	Adverse variance of £3.949m resulting from the drive to reduce the backlog of void properties within the HRA. An additional £3.500m CERA has been introduced to meet the overspend.	
Management & Support Services	2.787	2.660	(0.127)	(0.132)	Projected vacancy savings of approximately (£0.096m). Reduction in Support Recharge (£0.068m). Other minor variances of £0.037m.	
Capital Expenditure From Revenue (CERA)	14.467	10.967	(3.500)	0.000		
HRA Projects	0.130	0.130	(0.000)	0.000		
Contribution To / (From) Reserves	0.193	0.193	0.000	0.000		
Total Housing Revenue Account	0.000	0.000	0.000	(0.222)		