

CABINET

Date of Meeting	Tuesday 21st January, 2025
Report Subject	Revenue Budget Monitoring Report 2024/25 (Month 8)
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 8.

The projected year end position is as follows:

Council Fund

- An operating deficit of £3.860m (this reduces to £0.860m with the utilisation of the budget risk reserve of £3m agreed when setting the budget) which is a significant favourable movement of £2.515m from the deficit figure of £6.375m reported at Month 7, primarily due to the receipt of additional grant funding from Welsh Government.
- A contingency reserve balance remaining as at 31 March 2025 of £2.896m.

This significant projected overspend (and impact on our available reserves) continues to be of concern and needs to continue to be addressed to bring expenditure back in line with the approved budget. Based on current projections the council's contingency reserve will increase at Month 8 which it uses to deal with any significant in-year unforeseen events. It should be noted, however, that there are still a number of risks identified in the report that could lead to 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 previously been referred to the relevant Overview and Scrutiny Committees.

Our ability to mitigate pressures and risks during the financial year predominantly centres on the 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) Support the measures being put in place to improve the financial position by the end of the financial year. 3) Approve the carry forward request of a £0.125m underspend in Customer Contact to the Digital Strategy Reserve (para 1.07 refers).
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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 8.</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 £3.860m (this reduces to £0.860m with the utilisation of the budget risk reserve of £3m agreed when setting the budget) which is a favourable movement of £2.515m from the deficit figure of £6.375m reported at Month 7, primarily due to the receipt of additional grant funding from Welsh Government. • A contingency reserve balance remaining as at 31 March 2025 of £2.896m.

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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>93.567</td> <td>97.984</td> <td>4.417</td> </tr> <tr> <td>Out of County Placements</td> <td>19.299</td> <td>21.309</td> <td>2.010</td> </tr> <tr> <td>Education & Youth (Non Schools)</td> <td>10.509</td> <td>10.595</td> <td>0.086</td> </tr> <tr> <td>Schools</td> <td>117.424</td> <td>117.258</td> <td>(0.166)</td> </tr> <tr> <td>Streetscene & Transportation</td> <td>43.570</td> <td>45.696</td> <td>2.125</td> </tr> <tr> <td>Planning Env & Economy</td> <td>7.998</td> <td>8.049</td> <td>0.050</td> </tr> <tr> <td>People & Resources</td> <td>4.507</td> <td>4.419</td> <td>(0.088)</td> </tr> <tr> <td>Governance</td> <td>12.375</td> <td>12.072</td> <td>(0.303)</td> </tr> <tr> <td>Assets</td> <td>11.471</td> <td>11.452</td> <td>(0.020)</td> </tr> <tr> <td>Housing & Communities</td> <td>18.354</td> <td>20.694</td> <td>2.340</td> </tr> <tr> <td>Chief Executive</td> <td>1.674</td> <td>1.654</td> <td>(0.020)</td> </tr> <tr> <td>Central & Corporate Finance</td> <td>27.357</td> <td>20.785</td> <td>(6.572)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>368.106</td> <td>371.966</td> <td>3.860</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>0.860</td> </tr> </tbody> </table> <p>The changes made to the approved budget since Month 7 relate to the disaggregation of the Pay Award budget (Non Schools) previously held Corporately now allocated proportionately to Portfolios.</p>	Portfolio/Service Area	Approved Budget £m	Projected Outturn £m	In-Year Over / (Under) spend £m	Social Services	93.567	97.984	4.417	Out of County Placements	19.299	21.309	2.010	Education & Youth (Non Schools)	10.509	10.595	0.086	Schools	117.424	117.258	(0.166)	Streetscene & Transportation	43.570	45.696	2.125	Planning Env & Economy	7.998	8.049	0.050	People & Resources	4.507	4.419	(0.088)	Governance	12.375	12.072	(0.303)	Assets	11.471	11.452	(0.020)	Housing & Communities	18.354	20.694	2.340	Chief Executive	1.674	1.654	(0.020)	Central & Corporate Finance	27.357	20.785	(6.572)					Total	368.106	371.966	3.860	Utilisation of Budget Risk Reserve			(3.000)	Total – Revised Overspend			0.860
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1.03	<p>Appendix 1 shows all monthly movements of £0.025m since Month 7 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 8</p>																																																																				
1.04	<p>Social Services £0.045m</p>																																																																				

	<p><u>Older Peoples Service</u></p> <ul style="list-style-type: none"> Localities – (£0.155m). Residential care costs increased by £0.067m due to additional demand. Homecare reduced by (£0.230m) due to the inclusion of (£0.429m) Welsh Government grant income for winter pressures confirmed in early December. Minor variances accounted for the balance. <p><u>Adults of Working Age</u></p> <ul style="list-style-type: none"> Resources & Regulated Services £0.174m. Increase in the Physical Disabilities and Sensory Impairment service of £0.031m due to net changes to care packages. The in-house supported living service costs have increased by £0.026m and the Learning Disability service costs increased by £0.119m due to changes in care packages. Day service costs reduced by £0.002m. <p><u>Children’s Services</u></p> <ul style="list-style-type: none"> Professional Support £0.065m. Increase in the Direct Payments for children with disabilities. <p>There is a net (£0.039m) in minor movements across the portfolio.</p>
1.05	<p>Out of County Placements £0.284m</p> <ul style="list-style-type: none"> Childrens Services £0.058m – Due to various new placements, offset by ending placements and an increase to Home Office income. Education and Youth £0.226m – Due to a number of agreed new Education placements.
1.06	<p>Streetscene and Transportation £0.326m</p> <ul style="list-style-type: none"> Highways Network £0.276m – increase to winter maintenance costs of £0.120m following a period of heavy snow early in November (para 1.16 also refers) together with extensive remedial works carried out in the aftermath of Storms Bert and Darragh £0.150m. Service Delivery £0.032m - additional costs as a result of the workforce response to Storm Darragh. <p>There are net minor movements across the portfolio of £0.018m</p>
1.07	<p>Governance £0.079m</p> <p><u>Request for carry forward - Customer Services - £0.125m</u></p> <p>The Digital Strategy Reserve (DSR) was created in 2018 using the invest to save budget of £0.550m and has subsequently been topped-up with £0.563m from various revenue budget underspends bringing the overall allocation to £1.113m. The DSR supports the Council’s ambitious Digital Strategy and transformation programme. To date, £0.580m has been</p>

	<p>spent with future projections of £0.296m and £0.312m for 2025/26 and 2026/27 leaving a projected shortfall of (£0.075m).</p> <p>The DSR is required to meet salary costs for the following posts:</p> <ul style="list-style-type: none"> • Digital Officers (G04) x 2 FTE • Digital Solutions Technician (G04) x 1 FTE • Transformation Officer (G06) x 0.6 FTE <p>These posts are critical to the success of the Digital Strategy and transformation programme, and it is recommended that Cabinet approve the carry forward of £0.125m to meet the projected shortfall also and provide extra capacity within the Reserve.</p> <p>There are also net minor movements across the portfolio of (£0.046m) in Legal Services and ICT.</p>
1.08	<p>Central & Corporate (£3.331m)</p> <p>The positive movement is as a result of:</p> <ul style="list-style-type: none"> • Further review of the Central Loans and Investment Account (CLIA) at Month 8 indicates a further favourable movement of (£0.150m). • Additional funding to support pay pressures for Teachers and Non-Teachers has been confirmed by Welsh Government which makes a positive contribution of (£3.255m). <p>Minor adverse movements across the service account for the remainder of £0.074m.</p>
1.09	<p>Cumulative minor variances across the Council of £0.082m account for the remainder of the total monthly movement of (£2.515m).</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>As at the end of November, in-year collections were 74.96%, compared to 75.26% 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 8.</p>
1.12	<p>Pay Awards (Teacher and Non-Teacher)</p> <p><u>Teachers Pay and Pensions</u></p>

	<p>The 2024/25 budget provided 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>Welsh Government have now confirmed additional funding in 2024/25 of £0.910m towards the costs of the teacher pay award and £3.041m for the increase in Employer Teacher Pension costs. Both elements have also been included in our funding allocation for 2025/26 as set out in the Provisional Settlement. Therefore, schools will be provided with sufficient funding to meet the full additional costs of both elements.</p> <p><u>NJC Pay Award</u></p> <p>Welsh Government has confirmed an additional funding contribution towards the costs of the 2024/25 pay award of £2.455m and this has also been included in our funding allocation for 2025/26.</p> <p><u>Pay Modelling</u></p> <p>No figures are currently included for any impact of the pay modelling review which is intended to help address the problems being encountered by the Council in the ongoing 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 reported.</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 total financial risk across all three financial years has previously been reported as £1.203m.</p> <p>However, confirmation has recently been received from Welsh Government that the penalty of £0.663m for 2021/22 is now waived.</p>

	<p>However, the minister did highlight his consideration of whether to levy the potential fines for 2022/23 and 2023/24 would be based on the progress made against the service improvements that have been identified within the agreed plan to impact on the Council's recycling rate.</p> <p>The remaining infraction fine risk for 2022/23 and 2023/24 is £0.540m.</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 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> <p>Within the Provisional Settlement, it was confirmed that No One Left Out Grant, Discretionary Homelessness Prevention and Homelessness Strategic Co-ordinator funding all totalling £0.839m will be getting transferred directly into our base settlement figure from 2025/26.</p>
1.16	<p>Storm Ashley, Storm Bert and Storm Darragh</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. Subsequently, Storm Darragh caused significant damage across Wales in December. The initial response and subsequent clean-up from these storms are built into the Month 8 position and any further financial implications will be included in future reports. Welsh Government have confirmed their Emergency Financial Assistance Scheme (EFAS) has been activated for these storms for which we are only entitled to claim eligible costs at 85% over the agreed threshold amount of £0.743m.</p>
1.17	<p>Winter Maintenance</p> <p>Heavy snowfall in November 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 has increased at Month 8 to £0.470m, so further costs will be</p>

	<p>closely monitored through the winter period and any variation to the current projected outturn reported in future reports.</p>
1.18	<p>Mutual Investment Model (MIM) – Mynydd Isa School Project</p> <p>Due to the delay in the opening of the new school in Mynydd Isa, there will be an in-year saving due to the Annual Service Agreement not commencing from November, as previously anticipated.</p> <p>We will update on the impact of the savings in the Month 9 report.</p>
1.19	<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>
1.20	<p>Medium Term Financial Strategy (MTFS)</p> <p>Cabinet considered the latest projection for the MTFS in December which showed a revised budget requirement of £47.493m.</p> <p>The Council has been advised of its Welsh Local Government Provisional Settlement allocation on 11 December and an update on the latest position is detailed in a separate report on this agenda.</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>
1.21	<p>Benefits</p> <p>Council Tax Reduction Scheme (CTRS) – Based on current demand, costs are currently projected to be £0.789m 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 £0.789m can be fully mitigated by use of the Reserve previously set aside.</p>
1.22	<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>
1.23	<p>Achievement of Planned Budget Reductions</p> <p>The 2024/25 budget contains £14.921m of specific budget reductions 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 budget reductions in the previous financial year.</p> <p>It is projected that 95% of budget reductions will be achieved in 2024/25 and further details can be seen in Appendix 3.</p>
1.24	<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.</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>Taking into account the current projected final outturn and previously agreed allocations the contingency reserve available is £2.896m.</p> <p>As required by Financial Procedure Rules all Portfolios are expected to identify solutions in-year to mitigate the risks and potential overspends identified in the report.</p>
1.25	<p>Summary and Conclusion</p> <p>This significant projected overspend (and impact on our available reserves) continues to be of concern and needs to continue to be addressed to bring expenditure back in line with the approved budget.</p> <p>Based on current projections the council's contingency reserve will increase at Month 8 which it uses to deal with any significant in-year unforeseen events. It should be noted however that there are still a number of risks identified in the report that could lead to deterioration of 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>

	Our ability to mitigate pressures and risks during the financial year 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.
1.26	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.
1.27	The 2024/25 budget for the HRA is £42.166m which includes a movement of (£0.193m) from reserves.
1.28	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 31 st March, 2025 of £4.451m.
1.29	The budget contribution towards capital expenditure (CERA) is £10.967m.

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 7 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	<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>

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 8 - SUMMARY

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
Social Services		
Older People		
Localities	-0.155	This month residential care costs increased by £0.067m due to demand. Homecare reduced by (£0.230m) but this was due to including (£0.429m) Winter Pressures 2024/25 WG grant income. Minor variances accounted for the balance.
Minor Variances	0.015	
Adults of Working Age		
Resources & Regulated Services	0.174	There was an increase in the Physical Disabilities and Sensory Impairment service of £0.031m due to net changes to care packages. The in-house supported living service costs have increased by £0.026m and the Learning Disability service costs increased by £0.119m due to changes in care packages. Day service costs reduced by £0.002m.
Children to Adult Transition Services	0.034	This is due to changes to estimated costs of care packages.
Minor Variances	-0.073	
Children's Services		
Professional Support	0.065	There has been a £0.065m increase in the Direct Payments for children with disabilities
Minor Variances	-0.004	
Safeguarding & Commissioning		
Charging Policy income	-0.034	Projected client contribution income has increased
Minor Variances	0.023	
Total Social Services (excl Out of County)	0.045	
Out of County Placements		
Children's Services	0.058	Various new placements, offset by ending placements and an increase to Home Office income, has caused an adverse movement in period 8.
Education & Youth	0.226	A number of new Education placements have been agreed, causing an adverse movement in period 8.
Total Out of County Placements	0.284	
Education & Youth (Non-Schools)		
Minor Variances	0.007	
Total Education & Youth (Non-Schools)	0.007	
Schools	-0.002	
Streetscene & Transportation		
Service Delivery	0.032	Workforce Response to Storm Darragh
Highways Network	0.276	Impact of the snow in November and Storm Darragh clean up costs
Other Minor Variances	0.018	
Total Streetscene & Transportation	0.326	
Planning, Environment & Economy		
Development	0.050	Revised projection on Planning Fee Income levels
Minor Variances	-0.043	Cumulative minor variances across the portfolio
Total Planning & Environment	0.006	
People & Resources		
HR & OD	0.003	
Corporate Finance	-0.003	
Total People & Resources	0.000	
Governance		
Customer Services	0.125	Approval requested for carry forward of underspend to the Digital Strategy Reserve.
Minor Variances	-0.046	Cumulative minor movements in Legal Services and ICT
Total Governance	0.079	
Assets		
Minor Variances	0.018	
Total Assets	0.018	
Housing and Communities		
Housing Solutions	0.050	Increase in Temporary Accommodation costs
Total Housing and Communities	0.050	
Chief Executive's	0.002	
Central & Corporate Finance	-3.331	A further improvement on the Central Loans and Investment Account (CLIA) of (£0.150m) from reduced short term borrowing costs and increasing income from investments, together with additional funding to support pay pressures from Welsh Government totalling (£3.255m) including the 2024-25 Teachers Pay Deal.
Grand Total	-2.515	

Budget Monitoring Report - Month 8

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	23.919	26.001	2.082	2.237		Residential care costs for older people are projecting an overspend of £1.263m for this service. This amount is net of client income from property recharges and reimbursements for deputyships and assets held in trust. Homecare is £0.729m overspent due to high demand, included within this amount is grant income of £0.429m. Locality workforce and professional support budgets are overspent by £0.066m and day care is overspent by £0.020m. There is a significant risk that costs will continue to escalate as pressure to minimise stays in hospital continues. This risk increases as we enter 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	10.475	10.332	-0.142	-0.143		In-house residential care is projecting an overspend of £0.377m due to employee and running costs. Homecare is predicted to underspend by £0.505m, demand is high but recruitment challenges mean that demand cannot be fully met. The Extra Care budget is expected to overspend by £0.096m from employee costs and day care will underspend by (£0.110m).	
Minor Variances	1.555	1.588	0.033	0.019			
Adults of Working Age							
Resources & Regulated Services	36.138	36.841	0.703	0.529		The Physical Disability and Sensory Impaired (PDSI) budget is reporting a £0.118m overspend due to costs of care packages. The in-house Supported Living service is £0.454m overspent due to care hours and agency costs. The care package costs for independently provided care for Learning Disabilities services is a £0.257m overspend. The Learning Disability and Work Provision service is (£0.127m) 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 is provided.
Children to Adult Transition Services	0.848	1.086	0.238	0.203		This is the cost of care packages for young adults transferring from Childrens 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 this estimate. This year some confirmed care packages have already been confirmed as higher than the initial estimate.	
Professional and Administrative Support	0.467	0.345	-0.123	-0.101	-0.123	The underspend is due to staff vacancies	
Transition & Disability Services Team	0.929	0.866	-0.063	-0.052	-0.063	In-year vacancies are causing the underspend	
Supporting People	-0.386	-0.487	-0.101	-0.101	-0.101	Additional Supporting People funded is expected this year	
Residential Placements	2.729	2.605	-0.124	-0.111		This is the underspend relates to mental health care packages.	
Minor Variances	3.273	3.202	-0.071	-0.043			
Children's Services							
Early Years & Family Support	0.352	0.207	-0.146	-0.146		Service balances have been drawn upon to offset eligible spend and reduce the overall projected outturn	
Legal & Third Party	0.283	0.738	0.455	0.450		Legal costs are overspent by £0.253m 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 £0.130m and Direct Payments are overspent by £0.072m.	

Budget Monitoring Report - Month 8

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	Moratorium related Savings (£m)	Cause of Major Variances greater than £0.050m	Action Required
Professional Support	6.408	8.129	1.721	1.656		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, recruitment challenges will mean once these teams stop there will still be a need for some agency workers. Associated costs of these are £0.931m. The net projected costs across the rest of the teams are projecting an overspend of £0.029m. This is due to additional agency costs and are being partly mitigated by underspends, mostly vacancies and assumed external funding. The Leaving Care budget which supports young people who are Looked After Children, is overspending by £0.563m due to increased care leavers which include 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 £0.182m overspent because of demand.	Alternative accommodation for UASC is being explored and cheaper rates have been negotiated with an alternative accommodation provider.
Minor Variances	5.878	5.947	0.069	0.078			
Safeguarding & Commissioning							
Charging Policy income	-2.503	-2.747	-0.244	-0.210		This is income from service users who financially contribute towards their care	
Vacancy Management	-0.611	-0.521	0.091	0.071		This budget holds in-year portfolio efficiencies achieved through vacancy savings and grant maximisation. There is a target set for these efficiencies which is unlikely to be achieved this year.	
Minor Variances	3.812	3.851	0.039	0.036			
Total Social Services (excl Out of County)	93.567	97.984	4.417	4.372	-0.287		
Out of County Placements							
Children's Services	13.795	15.648	1.853	1.795		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	5.661	0.158	-0.068		A number of additional Education Day placements have been added to the current placement caseload.	
Total Out of County Placements	19.299	21.309	2.010	1.726			
Education & Youth (Non-Schools)							
Inclusion & Progression	5.752	5.981	0.229	0.231		Variance is due to an in year pressure 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, which was previously £0.252m. The remaining variance relates to Canolfan Enfys. This is due to an increase in staff as a response to an increase in pupil numbers at the setting. There has also been a reliance on agency staff due to long term staff sickness.	
Integrated Youth Provision	0.927	0.860	-0.066	-0.062	-0.066	Recruitment delays, enabling grant utilisation against trainee costs. Income generation increases on room hire.	
School Planning & Provision	0.638	0.544	-0.094	-0.090	-0.094	Reduction in expenditure from transition budget due to delayed Capital Projects and reduction in the number of mobile classrooms	
Minor Variances	3.192	3.210	0.018	0.000	-0.010		
Total Education & Youth (Non-Schools)	10.509	10.595	0.086	0.079	-0.170		

Budget Monitoring Report - Month 8

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
Schools	117.424	117.258	-0.166	-0.164		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 £0.058m.	
Streetscene & Transportation							
Service Delivery	9.228	10.278	1.050	1.018		Significant variance of £0.400m in highways maintenance costs, £0.240m Alltami depot running costs increased. Method Statements have been submitted for both budget pressures above. Budget efficiency pressure of £0.400m in total related to HRCs (charging and trade waste) implementation date later than initially planned. Income from Workplace Recycling Regulations legislative changes is lower than anticipated.	
Highways Network	11.713	12.498	0.785	0.508		Worsening position reported due to the impact of weather events £0.150m. Winter Maintenance costs of £0.470m are anticipated to escalate for the provision of equipment, labour and salt, which have seen significant year-on-year inflation, plus the first prolonged snow event of the season, higher fleet costs for gritter hire, which is more than the previous purchased model. We continue to investigate options to reduce operational costs and ensure appropriate income/funding. Method statements are being completed for the projected overspend. Public Conveniences reporting £0.034m overspend due to increased maintenance costs. Street-lighting energy cost of £0.131m forecasts continue to rise, and this has been projected for in budget monitoring	Cost analysis statements are being prepared following the significant impacts on the highway network from Storm Ashley, Storm Bert and Storm Darragh.
Transportation	11.119	11.280	0.161	0.162	-0.140	School transport significant variances due to transport contractor costs increasing driven by inflation and cost of living (fuel, energy, insurance, wages and NI). 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, which is currently being challenged and public health burials increasing year on year	
Regulatory Services	11.510	11.640	0.130	0.109	-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	0.000	0.000	0.002	0.000		
Total Streetscene & Transportation	43.570	45.696	2.125	1.799	-0.249		
Planning, Environment & Economy							
Business	2.399	2.206	-0.193	-0.179	-0.179	Part year vacancy savings	
Development	-0.143	0.146	0.289	0.239		Fee income estimated shortfall in Building Control, Land Charges and Planning	
Access	1.638	1.776	0.138	0.138		Commitment for the cost Ash Die Back tree works £0.120m projected to March, 2025	
Regeneration	0.731	0.647	-0.084	-0.071		Maximisation of Grant Funding - re-allocating staff costs against the eligible grant	
Management & Strategy	1.955	1.837	-0.117	-0.105	-0.105	Part year vacancy savings	
Minor Variances	1.419	1.437	0.018	0.022	-0.015		

Budget Monitoring Report - Month 8

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
Total Planning & Environment	7.998	8.049	0.050	0.044	-0.299		
People & Resources							
HR & OD	2.308	2.359	0.050	0.047		Historic efficiency target for DBS checks not realised	
Corporate Finance	2.199	2.060	-0.139	-0.136	-0.104	Part year vacancy savings	
Total People & Resources	4.507	4.419	-0.088	-0.089	-0.104		
Governance							
ICT	6.074	6.022	-0.052	-0.029	-0.030	Minor variances across the Service	
Customer Services	1.046	1.045	-0.001	-0.126	-0.035	Part year vacancy savings and fee income over recovery in Registrars and impact of £0.125m Carry Forward Request at Month 8.	
Revenues	0.430	0.262	-0.168	-0.168	0.000	Potential Surplus on the Council Tax Collection Fund	
Minor Variances	4.826	4.743	-0.083	-0.059	-0.065	Variances below -£0.050m in Legal Services and Democratic Services	
Total Governance	12.375	12.072	-0.303	-0.382	-0.130		
Assets							
Total Assets	11.471	11.452	-0.020	-0.037			
Housing and Communities							
Benefits	0.000	0.000	0.000	0.000			
Housing Solutions	4.379	6.721	2.342	2.291		Temporary accommodation net costs anticipated to be £2.196m overspent, with £0.146m minor variances across the service.	
Minor Variances	13.975	13.973	-0.002	-0.002	-0.002		
Total Housing and Communities	18.354	20.694	2.340	2.289	-0.002		
Chief Executive's	1.674	1.654	-0.020	-0.022	-0.020		
Central & Corporate Finance	27.357	20.785	-6.572	-3.241		The Central Loans and Investment Account (CLIA) for the 2024/25 indicates an increased underspend of (£0.660m) 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. Additional funding to support pay pressures has been confirmed by Welsh Government totalling (£3.255m) including the 2024-25 Teachers Pay Deal.	
Grand Total	368.106	371.966	3.860	6.375	-1.261		

2024/25 Budget Reductions Outturn Tracker - Month 8

Budget Reduction Description		Accountable Officer	Budget Reduction Target	Projected Budget Reduction	(Under)/Over Achievement	Budget Reduction Open/Closed (O/C)	Confidence in Achievement of Budget Reduction - 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				
Portfolio							R		
Corporate							A		
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	0.150	(0.145)	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	0.290	(0.145)				
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.	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.	

Budget Reduction Description		Accountable Officer	Budget Reduction Target	Projected Budget Reduction	(Under)/Over Achievement	Budget Reduction Open/Closed (O/C)	Confidence in Achievement of Budget Reduction - 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 £m	2024/25 £m	2024/25 £m		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	Craig Macleod	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									

Budget Reduction Description	Accountable Officer	Budget Reduction Target	Projected Budget Reduction	(Under)/Over Achievement	Budget Reduction Open/Closed (O/C)	Confidence in Achievement of Budget Reduction - 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		
RSA Tags	Housing & Communities element	Vicky Clark	0.001	0.001	0.000	O	G	Use of the Reserve in 2024/25 instead of base budget pressure
IT - Mobile Phone contract	Housing & Communities element	Vicky Clark	0.009	0.009	0.000	C	G	
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	Use of the Reserve in 2024/25 instead of base budget pressure
Fees & Charges Review 2024 - Integrated Youth Service	Increased income from 2024 Review	Claire Homard	0.001	0.001	0.000	O	G	
RSA Tags	Education & Youth element	Claire Homard	0.007	0.007	0.000	O	G	
IT - Mobile Phone contract	Education & Youth element	Claire Homard	0.005	0.005	0.000	C	G	
GWE - Reduction in Contribution		Claire Homard	0.099	0.099	0.000	O	G	
Early Entitlement	Reduced numbers accessing Early Entitlement	Claire Homard	0.075	0.075	0.000	O	G	
Adult Community Learning	Income generation	Claire Homard	0.010	0.010	0.000	O	G	
Youth Services	Buildings Asset transfer of some buildings	Claire Homard	0.032	0.032	0.000	O	G	
Business Support Review		Claire Homard	0.032	0.032	0.000	O	G	
School Planning & Provision	Mobile Classrooms	Claire Homard	0.010	0.010	0.000	O	G	
School Planning & Provision	Transition Funding	Claire Homard	0.010	0.010	0.000	O	G	
Inclusion & Progression	Contribution towards PEP Caseworker	Claire Homard	0.020	0.020	0.000	O	G	
Total Education & Youth			0.302	0.302	0.000			
Schools								
Utility Costs		Claire Homard	0.600	0.600	0.000	O	G	Use of the Reserve in 2024/25 instead of base budget pressure
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 Reductions			14.921	14.177	(0.745)			

	%	£
Total 2024/25 Budget Reductions	100	14.921
Total Projected 2024/25 Budget Reductions Underachieved	-5	(0.745)
Total Projected 2024/25 Budget Reductions Achieved	95	14.177
Total 2024/25 Budget Reductions (Less Previously agreed Decisions)	100	0.000
Total Projected 2024/25 Budget Reductions Underachieved	0	0.000
Total Projected 2024/25 Budget Reductions 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 - Illegal Tipping Costs approved at Month 7		(0.402)
Less - Month 8 projected outturn		(0.860)
Total Contingency Reserve available for use		2.896

Budget Monitoring Report
Housing Revenue Account Variances

MONTH 8 - 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)	(42.232)	(0.067)	0.022	There is a net pressure relating to void properties of £0.048m. 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 £(0.125m). Other minor variances of £0.010m.	
Capital Financing - Loan Charges	6.845	6.845				
Estate Management	3.206	2.994	(0.212)	(0.209)	Projected vacancy savings of approximately (£0.174m) which is being offset by agency costs of £0.084m. Additional allocation of Housing Support Grant (£0.125m). Other minor variances of £0.003m.	
Landlord Service Costs	1.798	1.673	(0.125)	(0.134)	Projected vacancy savings of approximately (£0.191m) which is being offset by agency costs of £0.118m. Material increased costs of £0.024m. Reduced utility costs (£0.092m). Other minor variances of £0.016m.	
Repairs & Maintenance	12.741	16.778	4.037	3.949	Adverse variance of £4.037m 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	2.653	(0.134)	(0.127)	Projected vacancy savings of approximately (£0.104m). Reduction in Support Recharge -(£.068m). Other minor variances of £0.038m	
Capital Expenditure From Revenue (CERA)	14.467	10.967	(3.500)	(3.500)		
HRA Projects	0.130	0.130	(0.000)	(0.000)		
Contribution To / (From) Reserves	0.193	0.193				
Total Housing Revenue Account	0.000	(0.000)	(0.000)	0.000		