

CABINET

Date of Meeting	Tuesday 18th February, 2025
Report Subject	Revenue Budget Monitoring Report 2024/25 (Month 9)
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 9.

The projected year end position is as follows:

Council Fund

- An operating deficit of £3.389m (this reduces to £0.389m with the utilisation of the budget risk reserve of £3m agreed when setting the budget) which is a favourable movement of £0.471m from the deficit figure of £3.860m reported at Month 8.
- A contingency reserve balance remaining as at 31 March 2025 of £2.987m.

This 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 9 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. Despite the actions being undertaken to reduce the underlying pressures on a permanent basis, current indications are that many of the pressures being faced by the Council this year are likely to continue into the next financial year and beyond.

Housing Revenue Account

- Net in-year revenue expenditure is forecast to be £0.747m higher than budget.
- A projected closing balance as of 31 March, 2025 of £3.705m

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 further illegal tipping costs as detailed in paragraph 1.17. 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 9.</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 £3.389m (this reduces to £0.389m with the utilisation of the budget risk reserve of £3m agreed when setting the budget) which is a favourable movement of £0.471m from the deficit figure of £3.860m reported at Month 8. • A contingency reserve balance remaining as at 31 March 2025 of £2.987m.

Housing Revenue Account

- Net in-year revenue expenditure is forecast to be £0.747m higher than budget.
- A projected closing balance as of 31 March, 2025 of £3.705m

1.02

Table 1. Projected Position by Portfolio

The table below shows the projected position by portfolio:

Portfolio/Service Area	Approved Budget £m	Projected Outturn £m	In-Year Over / (Under) spend £m
Social Services	93.567	98.917	5.350
Out of County Placements	19.299	21.134	1.835
Education & Youth (Non Schools)	10.509	10.333	(0.175)
Schools	117.424	117.234	(0.190)
Streetscene & Transportation	43.570	45.427	1.856
Planning Env & Economy	7.998	8.126	0.128
People & Resources	4.507	4.421	(0.087)
Governance	12.375	12.002	(0.372)
Assets	11.471	11.439	(0.032)
Housing & Communities	18.354	20.694	2.340
Chief Executive	1.674	1.653	(0.022)
Central & Corporate Finance	27.357	20.114	(7.242)
Total	368.106	371.495	3.389
Utilisation of Budget Risk Reserve			(3.000)
Total – Revised Overspend			0.389

1.03

Appendix 1 shows all monthly movements of £0.025m since Month 8 with relevant narratives. In addition, the reasons for the projected variances are summarised within Appendix 2 and shows the detail of all variances over £0.050m and a summary of minor variances for each portfolio.

Significant Movements at Month 9

1.04

Social Services £0.933m

Older Peoples Service

	<ul style="list-style-type: none"> Localities – £0.376m. Residential care costs increased by £0.280m due to ongoing demand. Homecare costs increased by £0.143m which includes a contribution of (£0.113m) Welsh Government grant for the Charging Policy cap. Workforce costs have decreased by (£0.034m) and Daycare reduced by (£0.013m). <p><u>Adults of Working Age</u></p> <ul style="list-style-type: none"> Resources & Regulated Services £0.352m. There was a decrease in costs of (£0.054m) within the Physical Disabilities and Sensory Impaired service due to net changes to care packages. In-house supported living service costs have increased by £0.040m and Learning Disability costs increased by £0.380m due to changes to care packages. Day services costs reduced by (£0.014m). Intensive Support (£0.026) – There has been an increase in income due to a back dated claim. Residential Placements £0.055m – due to changes in care packages. <p><u>Children’s Services</u></p> <ul style="list-style-type: none"> Residential Placements (£0.042m) – Due to the closure of an in-house short term care facility. Professional Support £0.317m. The managed agency teams have ceased but to meet demand and safeguarding requirements additional agency staff have been required. <p><u>Safeguarding & Commissioning</u></p> <ul style="list-style-type: none"> Charging Policy Income (£0.075m) – There is an increase to the expected income amounts from charging for homecare. <p>There is a net (£0.024m) in minor movements across the portfolio.</p>
1.05	<p>Out of County Placements (£0.175m)</p> <ul style="list-style-type: none"> Children’s Services (£0.228m) – Various new placements, offset by ending placements and a significant increase to Home Office income relating to 2023/24 and 2024/25, has caused a positive movement. A £0.200m contingency has been included to cover any future new placements to mitigate any significant variance movements between now and year end. Education and Youth £0.053m – Due to a number of new Education placements being agreed during the period.
1.06	<p>Education and Youth (Non Schools) (£0.262m)</p> <ul style="list-style-type: none"> Inclusion and Progression (£0.235m) – Due to an additional in-year grant from Welsh Government for the Local Authority Education Grant - Additional Learning Needs Provision which provided additional funding for 1:1 tuition within Creative and Excellence and also provision within Canolfan Enfys. These two areas within the service that had an in-year pressure due to an increase in pupil numbers requiring additional support.

	<ul style="list-style-type: none"> • School Improvement Systems (£0.037m) – In-year additional grant variation relating to the Local Authority Education Grant - School Standards. This grant will be utilised against Early Entitlement top-up payments to non-maintained settings and mitigate the current shortfall on the grant. <p>Minor variances across the Portfolio account for the remainder £0.010m.</p>
1.07	<p>Streetscene and Transportation (£0.269m)</p> <ul style="list-style-type: none"> • Highways Network (£0.450m) – Following the insolvency of our fleet management provider in May 2024, the Council ensured continuity of essential services such as waste collection and highways maintenance by taking the fleet service in-house and reviewing the fleet. Many vehicles were outdated and costly to maintain, leading to the need for their replacement with more efficient models. The sale of replaced vehicles throughout the following months has generated additional funds returned to the service. Rebuilding supply chains has been crucial for accessing cost-efficient vehicles, but this has been time consuming and costly in terms of disruption to fleet services. Despite being able to release funds at this time, this funding will be required in future years to enable the council to meet its commitments to reduce carbon production from its vehicle fleet. • Transportation £0.148m – Increase in projected school transport costs to financial year end. • Regulatory Services £0.053m – Due to adverse recycling income market prices. <p>There are net minor movements across the portfolio of (£0.020m)</p>
1.08	<p>Central & Corporate (£0.670m)</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 9 indicates a further favourable movement of (£0.110m). • Adjustment to the amount of funding required to meet the additional costs of the Teachers Pay Award from Sep. • Annual saving of the Service Agreement from Mynydd Isa school of (£0.495m) due to delays in opening. <p>Minor adverse movements across the service account for the remainder of £0.012m.</p>
1.09	<p>Cumulative minor variances across the Council of (£0.028m) account for the remainder.</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 December, in-year collections were 83.97%, compared to 84.25% 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 9.</p>
1.12	<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. At Month 9, a contingency of £0.200m for potential future placements has been built into Children's Service outturn projections.</p>
1.13	<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 been received from Welsh Government that the infraction charge of £0.663m for 2021/22 has been waived. Although, the minister did stress that further considerations on whether to levy the potential infraction charges 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 positively impact the Council's recycling rate.</p> <p>The remaining infraction fine risk for 2022/23 and 2023/24 is £0.540m.</p>
1.14	<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</p>

	<p>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 Approach' 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 Approach 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>
1.15	<p>Storm Ashley, Storm Bert and Storm Darragh</p> <p>In October the County was impacted 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 were 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. Costs across the Council are being compiled for all storm related costs plus consideration of further costs as a result of Storm Eowyn in January.</p>
1.16	<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 increased at Month 8 to £0.470m, plus heavy snow resulted in another major response and heavy workload in January so further costs will be closely monitored through the remaining winter period and any variation to the current projected outturn reported in future reports.</p>

1.17	<p>Illegal Tipping Costs</p> <p>An amount of £0.402m has previously been approved from the contingency reserve (Month 7 report). This was an estimated figure associated with the removal of mixed waste illegally tipped and which has resulted in a high-volume of tipping on Council owned land in Queensferry. The Council have been working with key partners such as Police, Fire Service, and Natural Resources Wales (NRW) and have needed to contract licensed waste contractors and carriers to clear the waste, the clearance of the site will be complete during week commencing 11th February 2025.</p> <p>However, the volume of waste is higher than estimated, and in addition all waste must be sorted, weighed and taken to appropriate licensed waste facilities. As such the associated costs have increased significantly and the potential full cost of disposal, clearing and securing the site is now estimated to be between £0.780m and £0.800m. It is recommended that an additional amount of £0.380m is approved from the Contingency Reserve to fund these additional costs.</p> <p>The incident 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 associated legal action.</p>
1.18	<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>
1.19	<p>Medium Term Financial Strategy (MTFS)</p> <p>The Council was advised of its Welsh Local Government Provisional Settlement allocation on 11 December.</p> <p>Cabinet considered the latest projection for the MTFS in January which showed a revised budget requirement of £18.004m.</p> <p>Overview and Scrutiny Committees will review portfolio cost reduction proposals through early February and the Final Budget and Council Tax setting proposals will be considered by Cabinet and County Council on 24 February.</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>
1.20	<p>Benefits</p> <p>Council Tax Reduction Scheme (CTRS) – Based on current demand, costs are projected to be £0.791m over budget, although this will be monitored closely throughout the year due to the potential for growth.</p>

	<p>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 £0.791m can be fully mitigated by use of the Reserve previously set aside.</p>
1.21	<p>Harpur Trust vs Brazel Case</p> <p>The potential financial impacts are still being determined in response to the Employment Appeal Tribunal (EAT) decision in the case of Harpur Trust v Brazel. The Supreme Court upheld the EAT judgment in the Brazel case in July 2022 which impacts on the calculation of holiday pay entitlements for staff who work for part of the year (i.e., term time). An approved carry forward from 2022/23 for £0.254m has provided some funding towards these costs. There are currently 319 live employment tribunal claims in respect of this. The next preliminary hearing is scheduled for 8th May 2025.</p> <p>It is hoped 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>
1.22	<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 99% of budget reductions will be achieved in 2024/25 and further details can be seen in Appendix 3.</p>
1.23	<p>Unearmarked Reserves</p> <p>The final level of Council Fund Contingency Reserve brought forward into 2024/25 was £2.987m 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 £2.987m.</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>
1.24	<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 9 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> <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 for the remainder of 2024/25 and is being applied with rigour.</p>
1.25	<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>
1.26	<p>The 2024/25 budget for the HRA is £42.166m which includes a movement of (£0.193m) from reserves.</p>
1.27	<p>The projected outturn for the HRA shows an in-year revenue expenditure £0.747m higher than budget with a closing un-earmarked balance as at 31st March, 2025 of £3.705m, which at 8.64% of total expenditure satisfies the prudent approach of ensuring a minimum level of 3% - see Appendix 5.</p> <p>The adverse movement £0.747m is as a result of:</p> <ul style="list-style-type: none"> • Income (£0.093m) – positive movement on the Bad Debt Provision (£0.100m) mitigated by movement on voids and minor variances £0.007m. • Capital Financing Loan Charges (£0.100m) – reduction in borrowing costs against the Capital Programme, grant funding utilised. • Estate Management (£0.200m) – Additional Housing Support Grant (£0.170m) together with movement on salaries and minor variances. • Repairs & Maintenance £1.154m - resulting from the drive to reduce the backlog of void properties within the HRA. <p>Minor variances account for the remainder (£0.014m).</p>

1.28	The budget contribution towards capital expenditure (CERA) is £14.467m.
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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 8 Appendix 2: Council Fund – Budget Variances Appendix 3: Council Fund – Programme of Budget Reductions 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
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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.

MONTH 9 - SUMMARY

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
Social Services		
Older People		
Localities	0.376	This month residential care costs increased by £0.280m due to ongoing demand. Homecare increased by £0.143m which includes a contribution of (£0.113m) Welsh Government grant for the Charging Policy cap. Workforce costs have decreased by (£0.034m) and Daycare reduced by (£0.013m).
Minor Variances	-0.004	
Adults of Working Age		
Resources & Regulated Services	0.352	There was a decrease in the Physical Disabilities and Sensory Impaired service of (£0.054m) due to net changes to care packages. The in-house supported living service costs have increased by £0.040m and the Learning Disability costs increased by £0.380m due to changes to care packages. Day services costs reduced by (£0.014m).
Intensive Support	-0.026	There has been an increase in income due to a back dated claim being raised.
Residential Placements	0.055	This is due to changes to care packages.
Minor Variances	-0.036	
Children's Services		
Residential Placements	-0.042	The closure of an in-house short term care facility has resulted in this saving
Professional Support	0.317	The managed agency teams have finished but to meet demand and safeguarding requirements additional agency staff are required.
Minor Variances	0.012	
Safeguarding & Commissioning		
Charging Policy income	-0.075	There is an increase to the expected income amounts from charging for homecare.
Minor Variances	0.004	
Total Social Services (excl Out of County)	0.933	
Out of County		
Children's Services	-0.228	Various new placements, offset by ending placements and a significant increase to Home Office income relating to 2023/24 and 2024/25. A £0.200m contingency has been included to cover any future new placements to mitigate any significant variance movements between now and year end.
Education & Youth	0.053	A number of new Education placements have been agreed.
Total Out of County	-0.175	
Education & Youth		
Inclusion & Progression	-0.235	Favourable movement of (£0.235m) due to an additional in-year grant variation of (£0.500m) from Welsh Government for the Local Authority Education Grant - Additional Learning Needs Provision. The terms and conditions of spend has allowed the service to allocate this grant against 1:1 tuition within Creative and Excellence and also provision within Canolfan Enfys. The two areas within the service that had an in-year pressure due to an increase in pupil numbers requiring additional support.
School Improvement Systems	-0.037	In-year additional grant variation relating to the Local Authority Education Grant - School Standards. This grant will be utilised against Early Entitlement top-up payments to non-maintained settings and mitigate the current shortfall on the grant.
Minor Variances	0.010	
Total Education & Youth	-0.262	
Schools	-0.024	
Streetscene & Transportation		
Highways Network	-0.450	Fleet Savings - A significant projected underspend in Fleet services. Following the Asset Purchase Agreement when Go Plant Services went into administration, the subsequent sale of replaced vehicles throughout recent months has generated additional funds returned to the service.
Transportation	0.148	Increase in projected school transport costs to financial year end.
Regulatory Services	0.053	Adverse Recycling Income Market Prices.
Other Minor Variances	-0.020	
Total Streetscene & Transportation	-0.269	
Planning, Environment & Economy		
Business	-0.055	Budget saving following review of Contaminated Land - no further expenditure expected to March, 2025
Development	0.329	Review of projected planning fee income in Development Management based on actuals received and current information known regarding potential future applications
Access	-0.040	Maximisation of Grant Income received

MONTH 9 - SUMMARY

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
Regeneration	-0.120	One-off windfall of Interest payment from Gwynedd CC relating to the Shared Prosperity Fund Grant Income - this relates to the Flintshire percentage of the total balance.
Management & Strategy	-0.026	Minor movements across the Service each less than £0.025m
Minor Variances	-0.010	
Total Planning & Environment	0.077	
People & Resources		
HR & OD	0.010	
Corporate Finance	-0.008	
Total People & Resources	0.002	
Governance		
Procurement	-0.024	Removal of commitment for external procurement work
ICT	0.035	Cost relating to an IT networking, security, and VoIP telephony solution which was higher than previously anticipated
Revenues	-0.070	Revised projection on the potential surplus on the Council Tax Collection Fund
Minor Variances	-0.010	
Total Governance	-0.069	
Assets		
Policy	-0.017	Salary Savings of (£0.041m) mitigated by minor movements across the Portfolio
Minor Variances	0.004	
Total Assets	-0.013	
Housing and Community		
Minor Variances	0.000	
Total Housing and Community	0.000	
Chief Executive's	-0.002	
Central & Corporate Finance	-0.670	Favourable movement relates to a further improvement on the CLIA (£0.110m) at Month 9 and a further (£0.077m) from the Teachers Pay funding than was originally anticipated following actual allocations to Schools. There is also the full annual saving of the annual service agreement from Mynydd Isa school of (£0.495m) due to the delays in the school opening.
Grand Total	-0.471	

Budget Monitoring Report - Month 9

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	23.749	26.207	2.458	2.082		Residential care costs for older people are projecting an overspend of £1.543m for this service. This amount is net of client income from property recharges and reimbursements for deputyships and assets held in trust. Homecare is £0.872m overspent due to demand, included in this amount is income from two grants of £0.429m and £0.113m. Locality workforce and professional support budgets are overspent by £0.0032m, day care is overspent by £0.006m and the minor adaptations budget is £0.005m overspent. There is a significant risk that costs will continue to escalate as pressures to minimise stays in hospital continues. The risk increases as we enter the winter months.	To attempt 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	10.328	-0.147	-0.142		In-house residential care is projecting an overspend of £0.373m due to employee and running costs. Homecare is predicted to underspend by £0.495m, demand is high but recruitment challenges mean that demand cannot be fully met. The Extra Care budget is expected to overspend by £0.085m from employee costs and day care will underspend by £0.110m.	
Minor Variances	1.560	1.593	0.033	0.033			
Adults of Working Age							
Resources & Regulated Services	36.133	37.188	1.055	0.703		The PDSI (Physically Disabled and Sensory Impaired) budget is reporting a £0.064m overspend due to net costs of care packages. The in-house Supported Living service is £0.494m overspent due to care hours and agency costs. The care package costs for independently provided care for Learning Disability service is a £0.638m overspend. There is an underspend of £0.141m for Day Services.	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	1.086	0.238	0.238		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	0.342	-0.126	-0.123	-0.126	This underspend is due to staff vacancies.	
Transition & Disability Services Team	0.929	0.866	-0.063	-0.063	-0.063	In-year vacancies are causing this underspend.	
Intensive Support	0.505	0.443	-0.062	-0.036		There are in-year vacancies and additional income expected.	
Community Living	0.565	0.510	-0.055	-0.048	-0.055	The underspend is due to vacant posts.	
Supporting People	-0.386	-0.487	-0.101	-0.101	-0.101	Additional Supporting People funding is expected this financial year.	
Residential Placements	2.729	2.660	-0.069	-0.124		This is the underspend on care packages for people with a mental health illness.	
Minor Variances	2.203	2.192	-0.012	0.014			
Children's Services							
Early Years & Family Support	0.352	0.205	-0.147	-0.146		Service balances have been drawn upon to offset eligible spend to reduce the overall projected outturn.	
Legal & Third Party	0.283	0.757	0.473	0.455		Legal costs are overspent by £0.274m 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 £0.120m and Direct Payments are overspent by £0.079m.	
Residential Placements	1.906	1.845	-0.061	-0.019		An in-house childrens residential facility for short term care has shut due to challenges with recruitment of staff and cost of agency staff.	
Professional Support	6.408	8.446	2.038	1.721		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, both have now ended and there is an overspend of £0.903m as a result. Other team costs are overspending by £0.273m which is due to agency but are slightly mitigated by vacancies and grant funding. The Leaving Care budget, which supports young people who are Looked After Children, is overspending by £0.560m due to increased numbers of care leavers which includes unaccompanied asylum-seeking children who have become young adults. The costs for some external contracts are £0.074m overspent due to inflationary pressures. Costs for Direct Payments to provide support to children with disabilities are £0.288m overspent because of demand.	Alternative accommodation for UASC is being explored and cheaper rates have been negotiated with an alternative accommodation provider.
Minor Variances	3.973	4.056	0.083	0.088			
Safeguarding & Commissioning							

Budget Monitoring Report - Month 9

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
Charging Policy income	-2.333	-2.652	-0.319	-0.244		This is income from service users who financially contribute towards their care.	
Vacancy Management	-0.611	-0.521	0.091	0.091		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	3.855	0.043	0.039			
Total Social Services (excl Out of County)	93.567	98.917	5.350	4.417	-0.345		
Out of County Placements							
Children's Services	13.795	15.420	1.625	1.853		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 a £0.200m contingency for future new placements exceeding current caseload	
Education & Youth	5.504	5.714	0.210	0.158			
Total Out of County Placements	19.299	21.134	1.835	2.010	0.000		
Education & Youth (Non-Schools)							
Inclusion & Progression	5.752	5.746	-0.006	0.229		In year additional grant variation relating to the Local Authority Education Grant - Additional Learning Needs Provision of £0.500m has been used to offset the service overspend in line with the grant terms and conditions.	
Integrated Youth Provision	0.927	0.861	-0.065	-0.066	-0.066	Recruitment delays, enabling grant utilisation against trainee costs. Income generation increases on room hire.	
School Planning & Provision	0.638	0.533	-0.105	-0.094	-0.105	Reduction in expenditure from transition budget due to delayed Capital Projects and reduction in the number of mobile classrooms.	
Minor Variances	3.192	3.193	0.001	0.018	-0.010		
Total Education & Youth (Non-Schools)	10.509	10.333	-0.175	0.086	-0.181		
Schools							
	117.424	117.234	-0.190	-0.166		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 (£0.153m) underspend. The above underspends are offset by a number of insignificant adverse variances within Primary and Secondary non-delegated, totalling £0.061m.	
Streetscene & Transportation							
Service Delivery	9.228	10.258	1.030	1.050		Significant variance of £0.400m in highways maintenance costs, £0.240m Alltami 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.	Method Statements have been submitted for ongoing budget pressures into 2025/26.
Highways Network	11.707	12.041	0.335	0.785		Projected impact of weather events to date of £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. Public Conveniences reporting £0.034m overspend due to increased maintenance costs. Street-lighting energy cost increases of £0.131m are forecast and built into the projections. Estimated costings are being collated following the significant impacts on the highway network from Storms Ashley, Bert and Darragh, together with Storm Eowyn in January. Fleet Services underspend of (£0.450m) reported at Month 9 from sales of replaced vehicles in recent months.	A method statement has been completed for the projected overspend on Winter Maintenance and severe storm events as a 2025/26 budget consideration.
Transportation	11.125	11.434	0.309	0.161	-0.140	School transport significant variances increasing 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 with public health burials increasing year on year.	

Budget Monitoring Report - Month 9

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
Regulatory Services	11.510	11.693	0.183	0.130	-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	0.000			
Total Streetscene & Transportation	43.570	45.427	1.856	2.125	-0.249		
Planning, Environment & Economy							
Business	2.399	2.151	-0.248	-0.193	-0.234	Part year vacancy savings	
Development	-0.143	0.474	0.617	0.289		Estimated fee income shortfall in Building Control, Land Charges and Planning Fees	
Access	1.638	1.736	0.098	0.138		Commitment for the cost Ash Die Back tree works £0.140m projected to March, 2025 mitigated in part by maximisation of grant income	
Regeneration	0.731	0.527	-0.204	-0.084		Maximisation of Grant Funding - re-allocating staff costs against the eligible grant	
Management & Strategy	1.955	1.811	-0.144	-0.117	-0.105	Part year vacancy savings	
Minor Variances	1.419	1.427	0.008	0.018	-0.015		
Total Planning, Environment & Economy	7.998	8.126	0.128	0.050	-0.354		
People & Resources							
HR & OD	2.308	2.368	0.060	0.050		Historic efficiency target for DBS checks not realised	
Corporate Finance	2.199	2.052	-0.147	-0.139	-0.104	Part year vacancy savings	
Total People & Resources	4.507	4.421	-0.087	-0.088	-0.104		
Governance							
Legal Services	1.025	0.972	-0.053	-0.048	-0.040	Minor variances across the Service	
Revenues	0.430	0.191	-0.238	-0.168	0.000	Anticipated surplus on the Council Tax Collection Fund which has increased at Month 9	
Minor Variances	10.920	10.839	-0.081	-0.087	-0.065		
Total Governance	12.375	12.002	-0.372	-0.303	-0.140		
Assets							
Policy	0.754	0.713	-0.041	-0.024	-0.041	Favourable variance of (£0.041m) due to Salary Savings	
Minor Variances	10.717	10.726	0.009	0.004			
Total Assets	11.471	11.439	-0.032	-0.020	-0.041		
Housing and Communities							
Housing Solutions	4.379	6.721	2.342	2.342		Adverse variance to the Housing Solutions budget of £2.342m, £2.326m attributed to Homelessness costs with £0.016m on minor variances.	
Minor Variances	13.975	13.973	-0.002	-0.002	-0.002		
Total Housing and Communities	18.354	20.694	2.340	2.340	-0.002		
Chief Executive's	1.674	1.653	-0.022	-0.020	-0.020		
Central & Corporate Finance	27.357	20.114	-7.242	-6.572		The Central Loans and Investment Account (CLIA) for the 2024/25 indicates an increased underspend of (£0.770m) at Month 9 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 was 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. At Month 9 the actual figure is revised to (£3.333m) with an increase in funding from Schools. There is also the full annual saving of the annual service agreement from Mynydd Isa school of (£0.495m) due to delays in opening.	
Grand Total	368.106	371.495	3.389	3.860	-1.436		

2024/25 Budget Reductions Outturn Tracker - Month 9

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	Confirmation of Achievement	Reason for variation	Mitigating Action if Amber or Red	
Portfolio			2024/25 Em	2024/25 Em	2024/25 Em		R A				
Corporate											
1	Actuarial Review	Portfolio budget reductions	Gary Ferguson	4.000	4.000	0.000	C	G	Both monthly income and one-off income received from Chwyd Pension Fund	On target	
2	Central Loans and Investment Account	Increased income/reduced borrowing	Chris Taylor	1.000	1.770	0.770	C	G	CLIA reporting an additional surplus of £0.770m over and above the £1m budget reduction	Additional income than originally anticipated	
3	Additional Income from Fastrack Project	Portfolios	Debbie Griffiths	0.018	0.018	0.000	O	G	Fastrack income anticipated to be in surplus beyond the £0.018m budget reduction.	Expected to meet the budget reduction	
Total Corporate Services				5.018	5.788	0.770					
Assets											
4	Strategic Funding		Damian Hughes	0.028	0.028	0.000	O	G	Vacancy savings - position not appointed to	Achieved	
5	Rent Review - Commercial Assets		Damian Hughes	0.021	0.021	0.000	O	G	Rental Income increased	Achieved	
6	Valuation & Estates	Restructure	Damian Hughes	0.010	0.010	0.000	O	G	Reduced expenditure	Achieved	
Total Assets				0.059	0.059	0.000					
Assets - ADMs											
7	ADM Budget	Reduction in ADM Budget	Rachael Corbelli	0.065	0.065	0.000	O	G	Reduced contribution to ADMs	Achieved	
8	Review of External Partners		Rachael Corbelli	0.087	0.087	0.000	O	G	Reduced contribution to ADMs	Achieved	
Total Assets - ADMs				0.152	0.152	0.000					
Chief Executives											
9	Executive Office	Reduction in Promotions Budget	Joanne Pierce	0.010	0.010	0.000	C	G	Budget removed and no expenditure	Budget Removed	
10	IT - Mobile Phone contract	Chief Executive's element	Joanne Pierce	0.001	0.001	0.000	C	G	Expenditure reduced by 55% from 23/24 costs	Budget Removed	
Total Chief Executives				0.011	0.011	0.000					
People & Resources											
11	Corporate Finance	Reduction in Staffing	Gary Ferguson	0.104	0.104	0.000	C	G	Vacancy savings - positions not appointed to	Budget Removed	
12	Feasibility Study budget	Reduction in Budget	Gary Ferguson	0.050	0.050	0.000	C	G	Reduced expenditure	Budget Removed	
13	HR & OD	Reduction in TU facilities budget	Sharon Carney	0.030	0.030	0.000	C	G	Budget savings	Budget Removed	
14	Flintshire Trainees	Recruitment Freeze 2024/25	Sharon Carney	0.138	0.138	0.000	C	G	Recruitment stopped for 24/25 and future years	Budget Removed	
Total People & Resources				0.322	0.322	0.000					
Governance											
15	RSA Tags	Governance element	Gareth Owen	0.003	0.003	0.000	C	G	No requirement to purchase RSA tags due to new microsoft authenticator protocols	Budget Removed	
16	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 over recover	Fee Income expected to meet target	
17	Discretionary Rate Relief		Gareth Owen	0.004	0.004	0.000	C	G	Reduced expenditure	Budget Removed	
18	Internal Audit	Removal of Vacant Posts	Gareth Owen	0.104	0.104	0.000	C	G	Vacancy savings - positions not appointed to	Budget Removed	
19	IT - Equipment reduction in requirements		Gareth Owen	0.018	0.018	0.000	C	G	Reduced expenditure	Budget Removed	
20	IT - Mobile Phone contract	Governance element	Gareth Owen	0.015	0.015	0.000	C	G	Mobile phone budget requires realigning- although costs have reduced from 23/24	Budget Removed	
21	Contact Centre	Reduction in budget	Gareth Owen	0.010	0.010	0.000	C	G	Reduced expenditure	Budget Removed	
22	Single Person Discount Review 24/25		Gareth Owen	0.250	0.250	0.000	C	G	Based on Council Tax information provided	Achieved	
23	Procurement	Reduction in contribution	Gareth Owen	0.009	0.009	0.000	C	G	Reduced expenditure	Budget Removed	
24	HRA Recharging	Management Costs Apportionment	Gareth Owen	0.027	0.027	0.000	C	G	Recharge at year end already agreed	Recharge at increased rate agreed with HRA	
25	Granicus	GovDelivery	Gareth Owen	0.025	0.025	0.000	C	G	Software Contract ended	Budget Removed	
26	Registration Services		Gareth Owen	0.040	0.040	0.000	C	G	Fee Income expected to over recover	Fee Income expected to meet target	
27	Graphic Design		Gareth Owen	0.039	0.039	0.000	C	G	Vacancy savings - positions not appointed to	Removal of posts Sept 2024	
Total Governance				0.546	0.546	0.000					
Planning, Environment & Economy											
28	Fees & Charges Review 2023	Increased income from 2023 Review	Andrew Farrow	0.050	0.050	0.000	O	A	Fee Income likely to be achieved in Services (not Planning, Building Control or Land Charges)	Dependant on actual fee income levels received in year	
29	Fees & Charges Review 2024	Increased income from 2024 Review	Andrew Farrow	0.017	0.017	0.000	O	A	Fee Income likely to be achieved in Services (not Planning, Building Control or Land Charges)	Dependant on actual fee income levels received in year	
30	IT - Mobile Phone contract	PE&E element	Andrew Farrow	0.008	0.008	0.000	C	G	Mobile phone budget allocation insufficient requires realigning - costs have reduced from 23/24	Budget Removed	
31	Planning Fee Income	Fee Income Target Increase	Andrew Farrow	0.295	0.000	(0.295)	O	R	Income not achieving originally anticipated levels	Dependant on actual fee income levels received in year	
32	Ambition North Wales Contribution	Budget Saving	Andrew Farrow	0.035	0.035	0.000	C	G	Budget saving as contribution % lower than previous years	Budget Removed	
33	Wales Rally GB	Budget Saving	Andrew Farrow	0.030	0.030	0.000	C	G	Rally unlikely to be held in Flintshire in the future	Budget Removed	
Total Planning, Environment & Economy				0.435	0.140	(0.295)					
Streetscene & Transportation											
34	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	Reduced expenditure	Efficiency originated by Revenues but operated by S&T	
35	Fees & Charges Review 2023 - Green Waste	Increased income from 2023 Review	Katie Wilby	0.099	0.099	0.000	O	G	Additional Fee Income likely to be received within the Service		
36	Fees & Charges Review 2023 - Car Parking	Increased income from 2023 Review	Katie Wilby	0.063	0.063	0.000	O	G	Additional Fee Income likely to be received within the Service		
37	Fees & Charges Review 2023 - Bereavement Services	Increased income from 2023 Review	Katie Wilby	0.033	0.033	0.000	O	G	Additional Fee Income likely to be received within the Service		
38	Fees & Charges Review 2024 - Bereavement Services	Increased income from 2024 Review	Katie Wilby	0.012	0.012	0.000	O	G	Additional Fee Income likely to be received within the Service		
39	IT - Mobile Phone contract	S&T element	Katie Wilby	0.011	0.011	0.000	C	G	Mobile phone budget allocation insufficient requires realigning - costs have reduced from 23/24		
40	Part time opening of HWRCs		Katie Wilby	0.250	0.225	(0.025)	O	A	Separate working paper on non-achievement.	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
41	Review/reduce service standards	Grass cutting etc.	Katie Wilby	0.025	0.025	0.000	O	G	Service Changes implemented resulting in less Expenditure.	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	Confirmation of Achievement	Reason for variation	Mitigating Action if Amber or Red	
Portfolio			2024/25 £m	2024/25 £m	2024/25 £m		R A G				
42	Review/reduce service standards	Cemetery maintenance	Katie Wilby	0.025	0.025	0.000	O	G	Expenditure has reduced in cemeteries	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.	
43	Introduce Night Working		Katie Wilby	0.025	0.025	0.000	O	G	Reduced Expenditure in Plant & Equipment costs.	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 unsocial hours	
44	Reduce cleansing standards and enforce zero balance for littering		Katie Wilby	0.030	0.030	0.000	O	G	Reduced Expenditure in Cleansing staff costs.	Potential consequential impact on littering and fly tipping, which would require additional resources for enforcement.	
45	In-house services e.g. weed spraying, traffic management		Katie Wilby	0.035	0.035	0.000	O	G	Service Change to In-huse rather than Contractors.	Cost-benefit assessment to be undertaken to assess whether in-house provision would be more cost efficient than a contracted service	
46	Full cost recovery for supporting community events		Katie Wilby	0.010	0.010	0.000	O	G	Income received from charging for services provided.	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.	
47	Reduce non essential services on Bank Holidays (x5)		Katie Wilby	0.077	0.077	0.000	O	G	Reduced Expenditure in Staffing Overtime Costs.	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.	
48	Charging for DIY Waste streams at HWRC's		Katie Wilby	0.300	0.075	(0.225)	O	A	Separate working paper on non-achievement.	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
49	Remove vacancies for Schools Crossing Patrols		Katie Wilby	0.084	0.084	0.000	O	G	Vacancies removed from structure	The portfolio currently has vacancies for crossing patrol officers within the road safety team, which could be given up.	
50	Remove Officer vacancies across the Portfolio		Katie Wilby	0.294	0.294	0.000	O	G	Vacancies removed from structure	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.	
51	Charge for Trade Waste at one HRC site		Katie Wilby	0.200	0.050	(0.150)	O	A	Separate working paper on non-achievement.	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
52	Increase fees for Bulky Waste		Katie Wilby	0.010	0.010	0.000	O	G	Income received from charging for Bulky Wastes.	Currently charge for bulky waste collections. The fee could be increased in line with inflation (by £5 per collection).	
53	Reduce SmartClient for Technical Support		Katie Wilby	0.025	0.025	0.000	O	G	Reduced Expenditure.	ground surveys. Reduce budget available.	
54	Winter Maintenance Review of Weather Stations for 2024/25		Katie Wilby	0.025	0.025	0.000	O	G	Reduced Expenditure.	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											
55	Fees & Charges Review 2023	Increased income from 2023 Review	Craig Macleod	0.063	0.063	0.000	O	G	A surplus for the client contribution to in-house residential care is being projected/reported.		
56	Fees & Charges Review 2024	Increased income from 2024 Review	Craig Macleod	0.021	0.021	0.000	O	G	A surplus for the client contribution to in-house residential care is being projected/reported.		
57	RSA Tags	Social Services element	Craig Macleod	0.002	0.002	0.000	O	G	This is assumed to be achieved as a very small efficiency		
58	IT - Mobile Phone contract	Social Services element	Craig Macleod	0.046	0.028	(0.018)	O	A	See additional paper on non-achievement.	The efficiency is a high proportion of the total cost of mobile units in 2023/24 and unlikely it will be achieved in full	
59	Newydd Cleaning Contracts	Reduction to contract with Newydd	Craig Macleod	0.100	0.000	(0.100)	C	R	See additional paper on non-achievement.	Negotiations with Newydd have not yielded any efficiencies and therefore will not lead to cost reductions in 2024/25.	
60	Reduce Regional Contribution	Reduction to in-year contribution to Regional Team	Craig Macleod	0.025	0.025	0.000	O	G	The agreed annual contribution to the Regional Team incorporates this reduction.		
61	Extra BCUHB contribution to Marleyfield	Additional Income from BCUHB for hospital discharge beds	Craig Macleod	0.040	0.040	0.000	O	G	BCUHB have been invoiced for this		
62	Service Review	Reduction in posts	Craig Macleod	0.075	0.035	(0.040)	O	A	See additional paper on non-achievement.	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.	
63	Vacancy Management	In-year vacancy savings	Craig Macleod	0.100	0.100	0.000	O	G	This is expected to be achieved due to number of short term vacancies in-year		
64	Increase to Income budget	Older People Commissioning	Craig Macleod	0.050	0.050	0.000	O	G	Client contribution income is projected to achieve a surplus		
65	Disability Day Service	Reduced budget	Craig Macleod	0.040	0.040	0.000	O	G	The LD Day Services is reporting an underspend		
66	Appointeeship service charging	Increased income	Craig Macleod	0.050	0.025	(0.025)	O	A	See additional paper on non-achievement.	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.	
67	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	BCUHB have been invoiced for this		
68	Efficiencies to Planned Contracts with Third Sector	Reduced expenditure	Craig Macleod	0.020	0.020	0.000	O	G	Contract payments have reduced in line with the reduction		
69	Grant Maximisation	Reduced expenditure	Craig Macleod	0.100	0.100	0.000	O	G	Grant has been received to be allocated against this efficiency		
70	Reduced NEWCES contribution	Reduced expenditure	Craig Macleod	0.010	0.010	0.000	O	G	This is incorporated in the contribution payment to NEWCES		
71	Grant funding for Adult Social Services	2024/25 only	Craig Macleod	0.100	0.100	0.000	O	G	Grant has been received to be allocated against this efficiency		
72	Disability services	Charging for college placements pending financial assessments	Craig Macleod	0.020	0.020	0.000	O	G	Client contribution income is projected to achieve a surplus		
Total Social Services			0.872	0.689	(0.183)						
Housing & Communities											
73	RSA Tags	Housing & Communities element	Vicky Clark	0.001	0.001	0.000	O	G	RSA Tags ceased		

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	Confirmation of Achievement	Reason for variation	Mitigating Action if Amber or Red
Portfolio			2024/25	2024/25	2024/25		R			
			£m	£m	£m		A			
74	IT - Mobile Phone contract	Housing & Communities element	Vicky Clark	0.009	0.009	0.000	C	G	Expenditure less than prior year, therefore indicates efficiency being achieved	
75	CTRS Reduction	Budget Reduction	Vicky Clark	0.254	0.254	0.000	O	G	The CTRS Reserve is currently sufficient to meet the in-year overspend of £0.789m (as at Month 8)	Use of the Reserve in 2024/25 instead of base budget pressure
Total Housing & Communities			0.254	0.254	0.000					
Education & Youth										
76	Fees & Charges Review 2023 - Integrated Youth Service	Increased income from 2023 Review	Claire Homard	0.001	0.001	0.000	O	G	Income generation has increased over and above £0.001m efficiency	
77	Fees & Charges Review 2024 - Integrated Youth Service	Increased income from 2024 Review	Claire Homard	0.007	0.007	0.000	O	G	RSA Tags ceased	
78	RSA Tags	Education & Youth element	Claire Homard	0.005	0.005	0.000	C	G	Expenditure £0.005m less than prior year up to P6, therefore indicates efficiency being achieved	
79	IT - Mobile Phone contract	Education & Youth element	Claire Homard	0.099	0.099	0.000	O	G	Contribution incurred at a lower total of £0.909m in comparison to prior years of £1.002m, resulting in a difference of £0.093m. The remaining balance (£0.006m) has been achieved through increased income generation of GwE's contribution to Flintshire	
80	GwE - Reduction in Contribution	Reduced numbers accessing Early Entitlement	Claire Homard	0.075	0.075	0.000	O	G	The Early Entitlement service is reporting a break-even position. Recently announced Welsh Government funding offsets any unplanned increases to projected expenditure	
81	Early Entitlement	Income generation	Claire Homard	0.010	0.010	0.000	O	G	Achieved through workforce reductions - 0.2 FTE reduction implemented	
82	Adult Community Learning	Buildings Asset transfer of some buildings	Claire Homard	0.032	0.032	0.000	O	G	Glanrafon Youth Centre has closed down, therefore efficiency achieved	
83	Youth Services	Mobile Classrooms	Claire Homard	0.010	0.010	0.000	O	G	Achieved through workforce reductions	
84	Business Support Review	Transition Funding	Claire Homard	0.010	0.010	0.000	O	G	Achieved via reduction in the number of mobile classrooms - reported underspend figure on SP&P is currently in excess of the £0.010m efficiency	
85	School Planning & Provision	Contribution towards PEP Caseworker	Claire Homard	0.020	0.020	0.000	O	G	Reported underspend on Transition Budget at Period 8 exceeds £0.010m efficiency	
86	School Planning & Provision							£0.020m pressure originally unfulfilled, so £0.020m was given up as an efficiency to reduce budget to £0.030m. Expenditure is fully committed to transfer funding to schools for Early Years pupils		
87	Inclusion & Progression									
Total Education & Youth			0.302	0.302	0.000					
Schools										
88	Utility Costs		Claire Homard	0.600	0.600	0.000	O	G	Achieved - the delegated schools funding formula was apportioned less efficiency amount. Schools carry forward their surplus/deficit balances, so has no implication on the revenue monitoring position of council services.	
89	School Demography		Claire Homard	0.675	0.675	0.000	O	G	Achieved - the delegated schools funding formula was apportioned less efficiency amount. Schools carry forward their surplus/deficit balances, so has no implication on the revenue monitoring position of council services.	
90	3% Reduction in Delegated Funding		Claire Homard	3.273	3.273	0.000	O	G	Achieved - the delegated schools funding formula was apportioned less efficiency amount. Schools carry forward their surplus/deficit balances, so has no implication on the revenue monitoring position of council services.	
91	Remove Schools Deficit Subsidy for 1 year		Claire Homard	0.750	0.750	0.000	C	G	Achieved - budget removed and there will be no expenditure in 2024/25	
Total Schools			5.298	5.298	0.000					
Total 2024/25 Budget Reductions			14.921	14.814	(0.108)					

	%	£
Total 2024/25 Budget Reductions	100	14.921
Total Projected 2024/25 Budget Reductions Underachieved	-1	(0.108)
Total Projected 2024/25 Budget Reductions Achieved	99	14.814
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 - Illegal Tipping Costs recommended at Month 9		(0.380)
Less - Month 9 projected outturn		(0.389)
Total Contingency Reserve available for use		2.987

Budget Monitoring Report
Housing Revenue Account Variances

MONTH 9 - 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)	(42.325)	(0.159)	(0.067)	There is a net pressure relating to void properties of £0.053m. 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 £(0.225m). Other minor variances of £0.013m.	
Capital Financing - Loan Charges	6.845	6.745	(0.100)		Reduction in borrowing costs against the Capital Programme . Grant funding utilised .	
Estate Management	3.206	2.794	(0.412)	(0.212)	Projected vacancy savings of approximately (£0.182m) which is being offset by agency costs of £0.084m. Additional allocation of Housing Support Grant (£0.295m). Other minor variances of £0.019m.	
Landlord Service Costs	1.798	1.666	(0.132)	(0.125)	Projected vacancy savings of approximately (£0.211m) which is being offset by agency costs of £0.118m. Material increased costs of £0.025m. Reduced utility costs (£0.092m). Other minor variances of £0.028m.	
Repairs & Maintenance	12.741	17.932	5.191	4.037	Adverse variance of £5.191m resulting from the drive to reduce the backlog of void properties within the HRA. An additional £3.500m CERA and £1.150m of reserves has been introduced to meet the overspend.	
Management & Support Services	2.787	2.637	(0.150)	(0.134)	Projected vacancy savings of approximately (£0.104m). Reduction in Support Recharge -(£.068m). Other minor variances of £0.022m	
Capital Expenditure From Revenue (CERA)	14.467	10.967	(3.500)	(3.500)		
HRA Projects	0.130	0.139	0.009	(0.000)		
Contribution To / (From) Reserves	0.193	0.193				
Total Housing Revenue Account	0.000	0.747	0.747	(0.000)		