

CABINET

Date of Meeting	Tuesday, 20th October 2020
Report Subject	Revenue Budget Monitoring Report 2020/21 (Month 5)
Cabinet Member	Cabinet Member for Finance
Report Author	Corporate Finance Manager
Type of Report	Operational

EXECUTIVE SUMMARY

This monthly report provides the second detailed revenue budget monitoring position 2020/21 for the Council Fund and Housing Revenue Account for the financial year and presents the position, based on actual income and expenditure, as at Month 5. This report projects how the budget would stand at the close of the financial year if all things remain unchanged; it also takes into account the latest position on Welsh Government Emergency Grant Funding announcements.

The projected year end position, without new actions to reduce cost pressures and/or improve the financial return on efficiency planning and cost control is:

Council Fund

- An operating deficit of £0.921m (excluding the impact of the pay award which will be met by reserves)
- A projected contingency reserve balance as at 31st March, 2021 of £1.418m

Housing Revenue Account

- Net in-year revenue expenditure forecast to be £0.364m lower than budget
- A projected closing balance as at 31st March, 2021 of £2.537m

To assist in mitigating the overall projected overspend a review of non-essential spend and a vacancy management process has been introduced. This has resulted in a temporary reduction in spend of -£0.316m at Month 5 which has helped to reduce the overall financial overspend position. This is in addition to £0.319m which was identified at Month 4 resulting in total savings to date of £0.635m.

RECOMMENDATIONS

1	To note the overall report and the projected Council Fund contingency sum as at 31 st March 2021.
2	To note the projected final level of balances on the Housing Revenue Account (HRA).

REPORT DETAILS

1.00	EXPLAINING THE MONTH 5 POSITION
1.01	<p>Council Fund Projected Position</p> <p>The projected year end position, without mitigation to reduce cost pressures and improve the yield on efficiency planning, is as follows:</p> <ul style="list-style-type: none">• An operating deficit of £0.921m (excluding the impact of the pay award which will be met by reserves)• A projected contingency reserve available balance as at 31 March 2021 of £1.418m. <p>To assist with mitigating the overall projected overspend the following measures have been introduced:-</p> <ol style="list-style-type: none">1) All non-essential spend is being reviewed and challenged with a view to ceasing/delaying where able and2) Introduction of a vacancy management process to consider new recruitment requests <p>The outcome of this initial work is shown within the report and will continue as part of the robust challenge of the future monthly monitoring position.</p>

1.02

Table 1. Projected Position by Portfolio

The table below shows the projected position by portfolio:

Portfolio/Service Area	Approved Budget	Projected Outturn	In-Year Over / (Under) spend
	£m	£m	£m
Social Services	68.247	68.458	0.211
Out of County Placements	11.940	12.081	0.141
Education & Youth	8.752	8.302	(0.450)
Schools	98.508	98.508	0.000
Streetscene & Transportation	30.380	31.643	1.263
Planning & Environment	5.723	6.182	0.459
People & Resources	4.456	4.435	(0.021)
Governance	9.147	9.699	0.552
Strategic Programmes	5.018	4.803	(0.215)
Housing & Assets	16.085	15.703	(0.382)
Chief Executive	2.781	2.523	(0.258)
Central & Corporate Finance	24.950	24.571	(0.379)
Total	285.987	286.908	0.921

1.03

The reasons for the favourable net movement of -£0.062m from the previous month are shown in Appendix 1. The reasons for the overall projected variances are summarised within Appendix 2 showing the detail of all variances over £0.050m and a summary of minor variances for each portfolio.

Significant Variances to highlight this month

1.04

Social ServicesOlder People Purchasing

The net cost of Residential Care is projected to be £0.419m less than the budget. This includes the cost of residential care placements net of the income received for this service, such as property charges and contributions from health. There is currently a decline in the demand for residential care placements due to the pandemic.

1.05

Older People Provider Services

Extra care is projected to be £0.183m less than budget. The facility in Holywell is yet to open and a full complement of staff has not yet been recruited. Care staff already recruited are currently redeployed to alternative in-house care services which has had cost avoidance benefits.

	It is anticipated that the facility will open in the Autumn and the projected costs reflect this.
1.06	<p><u>Mental Health services</u></p> <p>The Mental Health Residential Placement budget is projected to be £0.593m above budget which is based on the current social care needs of clients supported within the service. Care needs vary over time, sometimes suddenly, and costs are subject to the same changes.</p> <p>There are compensatory savings elsewhere in other service budgets on staffing, travel and supplies and services which partially offset the above overspend.</p>
1.07	<p><u>Children's Services</u></p> <p>Legal & Third Party costs are projected to be £0.341m above budget due to legal costs and direct payments. Legal costs are due to the number of current court cases and some use of external solicitors, although this has reduced from the previous year. The Council is legally obliged to offer direct payments and this service has seen an increase in demand.</p> <p>Professional Support is projected to be £0.392m above budget. To support adequate levels of child protection, the established staffing structure needs to be at a sufficient level to meet mandatory safeguarding standards. Vacancies are therefore minimised and additional temporary posts are sometimes required to be able to meet the challenges and demands of Children's Services.</p>
1.08	<p>Out of County Placements</p> <p>There is a projected overspend of £0.141m due to a significant number of new placements coming into the service. There are 10 new placements within the Children's Services area of the service and 6 new placements within Education as agreed by a recent Out of County placements panel.</p> <p>A contingency of £0.300m had been included in the projection at Month 4, however the additional costs of £0.444m arising from new placements have exceeded this contingency by £0.144m.</p>
1.09	<p>Education and Youth</p> <p><u>Integrated Youth Provision</u></p> <p>The main variance of £0.148m relates to Youth Centres which have remained closed throughout the pandemic with resultant savings on building cleaning charges, energy costs and some relief staffing costs. There are also projected savings of £0.074m within the Youth Justice Service which are mainly due to the delay in recruitment to a new manager post and savings on equipment purchase and training costs.</p>
1.10	<p><u>School Improvement Systems</u></p> <p>The projected underspend of £0.149m is due to lower payments in the summer term due to the school closures as a result of the pandemic.</p>

	<p>Payments were made based on averages for January and February resulting in considerably lower payments than included in the current budget.</p>
1.11	<p>Streetscene & Transportation</p> <p><u>Additional Security at Household Recycling Centres:</u></p> <p>The service has incurred additional revenue pressures of £0.070m from responding to and resolving previously reported security measures and remedial actions following vandalism at the Household Recycling Centres. The monthly costs are now running at up to £0.006m per month, mainly due to the introduction of a night time presence on the sites.</p>
1.12	<p><u>Waste Strategy</u></p> <p>The service has experienced a downturn in income generated by sales of electricity and it is currently projected to reach a level of some £0.105m during the year. All efforts are being made to identify potential mitigations which may be available. In addition, a shift in the market appetite for recycling of paper and cardboard are giving concern over income generation levels and this will be closely monitored during the year.</p>
1.13	<p><u>Impact of Pandemic</u></p> <p>The pandemic has also impacted across a number of service budgets including:</p> <ul style="list-style-type: none"> - a need for increased agency and overtime (£0.050m) - net car parking income loss of £0.550m (reduced following receipt of the first tranche of Welsh Government Income Loss funding) - additional vehicles and fuel (£0.080m) - additional private contractors and plant hire (£0.075m) <p>Opportunities for support from the Welsh Government Hardship and Income Loss Funds will continue to be explored throughout the year to meet some of these costs.</p>
1.14	<p>Planning & Environment</p> <p>Delays in sourcing core materials means that the construction industry is operating at minimal pace resulting in lower Building Control fee income estimated at £0.180m over a full year.</p>
1.15	<p>There has been a marked negative impact on the Property Market and a reduced need for Land Charge searches. The estimated reduction of 60% on fees and charges results in a shortfall of £0.095m over a full year.</p>
1.16	<p>Planning Fee income is forecast to reduce by £0.210m for a full year in comparison to the previous year. We aim to recoup the first quarter losses of £0.105m from the WG Income Loss Fund. However, the loss is further mitigated by Town and Country Planning (Fees for Application, Deemed Applications and Site Visits – Wales) Regulations 2020 which have</p>

	confirmed planning and related applications will be subject to a general fee increase of approximately 20% with effect from 24 August which could generate up to £0.100m, subject to market volatility.
1.17	Income reductions in Markets are estimated to be £0.140m for the full year following the cancellations of markets in the first quarter of the financial year.
1.18	<p>Housing & Assets</p> <p><u>Benefits Service</u></p> <p>Additional staffing resources have been required to meet extra demand including an increased inflow of changes in respect of Universal Credit. The increased cost of £0.119m can in part be met from the Hardship Fund for the first quarter.</p>
1.19	<p><u>Centralised Costs - Utilities and NDR</u></p> <p>This projected underspend of £0.773m is mainly due to savings in respect of energy costs and NDR at County Hall following the demolition of Phases 3 and 4 together with a reduction in gas and electricity prices. There is a risk that this projected underspend could reduce if we start to see more buildings become void by businesses occupying council buildings.</p>
1.20	<p><u>Council Fund Housing - Carelink Service</u></p> <p>The projected overspend of £0.163m is due to a reduction in the allocation of Housing Support Grant due to inability to meet eligibility criteria. A further key influence is the anticipated commencement of a new service contract for the Carelink service with a new provider.</p>
1.21	<p>Governance</p> <p>The national lockdown restrictions have resulted in the cessation of all recovery activities, especially enforcement/bailiff duties during months 1 to 5. All debt recovery activities, with the exception of enforcement/bailiff duties, re-commenced in August, starting with the issue of 1st reminder notices. The level of financial risk from fee income will be dependent on re-commencement of court action to secure Liability Orders - income from fees is expected to re-commence in month 7 as court summonses are issued, however this will be mitigated by the potential for an additional resource to assist in clearing the backlog of cases and provide service resilience.</p>
1.22	Within the Registrar service there is an estimated loss of income for the year of around £0.140m.
1.23	Legal Services have incurred additional costs of employing locums to cover absence to ensure continuing client service delivery in the area of child protection £0.132m. This is offset by savings within ICT totalling £0.044m.

1.24	<p>Central & Corporate Finance</p> <p>In the previous financial year there was a significant underspend in employer pension fund contributions of £1.010m and the budget for 2020/21 was adjusted by £0.800m. Based on the contributions to date and the previous year trend a positive variance of £0.300m is projected at this stage of the current year.</p>
1.25	<p>Strategic Programmes</p> <p>The Climate Change Levy (CCL) was in prior years paid as a separate one-off charge. However, from 2019/20 these charges have been included in service specific utility bills within the centralised budgets in Housing & Assets. Based on current consumption levels there is a projected £0.215m underspend within this centrally held budget.</p>
1.26	<p>Key Financial Risks – Council Tax Income and Council Tax Reduction Scheme</p> <p>In addition to the variances identified in paragraphs 1.04 – 1.25 there are significant impacts on Council Tax income and the Council Tax Reduction Scheme.</p> <p>The potential financial impact of these two areas is being reported separately and are not included in the overall projections. This is due to 1) the difficulties in predicting the impacts of these risks at this early stage and 2) the potential for these areas to be further supported by additional Welsh Government funding.</p> <p>However, if these cost pressures are not met by additional funding they will add to the projected overspend of £0.996m. An update on the latest position on each area is detailed below.</p>
1.27	<p>Council Tax Income</p> <p>As with all Councils the pandemic has significantly impacted on council tax collection. At this stage council tax income is 1.4% below target which equates to £1.37m and is a small improvement than at Month 4. Income is expected to continue to recover now that recovery processes have resumed in full and when agreed payment deferrals are settled.</p>
1.28	<p>However, it is unlikely that the full budgeted income will be achieved by the end of the financial year and it is estimated that there may be a shortfall of up to 0.6% which equates to £0.600m. Welsh Government are monitoring the situation but taking a longer term view as to any potential support when the recovery impacts are more certain.</p>
1.29	<p>Council Tax Reduction Scheme (CTRS)</p> <p>During the pandemic there has been a significant increase in demand with additional costs of £0.233m identified as at the first quarter. Welsh</p>

	<p>Government have confirmed funding for the first quarter estimated at £0.058m. However, the risk remains for the remaining three quarters of the year for existing clients together with the costs of any further increases in demand which is likely in the current economic climate and as the furlough scheme ceases. The impact of this increase in demand could potentially increase the cost pressure by up to a further £0.500m - £0.750m if there were to be no further Welsh Government funding.</p>
1.30	<p>OPEN RISKS</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>
1.31	<p>Pay Award</p> <p>The 2020/21 budget provides for a 2% pay award for NJC staff across the Council. National negotiations for the 2020/21 pay award have now been concluded with an agreement of a 2.75% pay award which will be effective from 1st April 2020. The additional cost of this will need to be met from the Contingency Reserve in the current financial year and built into the budget from 2021/22 on a recurring basis. An initial estimate is that this will be in the region of £0.818m.</p> <p>The Teachers Pay Award which is effective from September 2020 has been recommended at 3.1% and is currently out for consultation. The financial impact of this for 2020/21 is estimated to be £0.535m and it is not yet known whether additional funding will be provided by Welsh Government to meet the difference in full or in part.</p>
1.32	<p>Charging for Post 16 Transport</p> <p>The budget for 2020/21 provides for expected additional income of £0.449m based on the assumption that charging would be introduced from September 2020. This policy decision was reversed by Cabinet in May.</p> <p>The developing financial solution through effective partnership working with Coleg Cambria will assist with mitigating the financial risk for 2020/21 and the outcome will be included in future reports. An agreement has been reached with the college that a level of the anticipated value of the journeys would be reimbursed to the Portfolio. However, the level of this reimbursement is currently £0.047m less than that included in the budget. Therefore this remains a risk to the containment of any costs associated with the journey provision.</p>
1.33	<p>Out of County Placements</p> <p>Additional funding of £2.7m was included in the budget for 2020/21 to address the historic significant increase in demand. At this stage, based on current activity there is an overall net projected overspend of £0.141m (underspend of £0.204m within Education offset by an overspend of £0.345m within Children's Services).</p>

	New Risks
1.34	<p>Free School Meals</p> <p>Schools have a delegated budget for free school meals (FSM) which is based on the number of pupils eligible for FSM. The budget for 2020/21 is £1.256m. Following the closure of schools in March, the Council made direct payments to families and there was a marked increase in the number of claims. Based on current free school meal claims and making projections for a range of take-up percentages in the remainder of the year, it is estimated that the budget could overspend by between £0.222m and £0.344m.</p>
1.35	<p>Transportation</p> <p>Under School Transport, there has been a significant financial increase in private hire coach, minibus and taxi quotations, which is due to the operators including the cost of the cleaning of vehicles, driver PPE and the fact the school contract is the only business they are receiving at the moment, i.e. no private hire for weekends, during the day such as swimming lessons, school trips or private tour excursions. There has also been additional financial pressure in relation to the re-procurement of a subsidised local bus contract in which we have seen a significant cost increase due to the operator now building the loss of fare revenue (reduced patronage) into their quotations.</p> <p>The Transport team are currently assessing the overall financial impact of this, and the outcome will be included in the next monitoring report.</p>
1.36	<p>Emergency Funding</p> <p>In addition to the Hardship Fund Welsh Government has confirmed further funding of £264 million across Wales to continue to support local government for additional costs and income losses. There are no details as yet on eligibility criteria for this funding, although it has been confirmed that income loss claims can continue to be made on a quarterly basis for the remainder of the financial year.</p> <p>Welsh Government have previously confirmed that additional costs for Social Care and Schools will continue to be a priority when considering the use of this funding which is encouraging to ensure that the Council can continue to meet the impact of these additional costs.</p> <p>The previous announcement on funding for the first quarter of increased demand for the Council Tax Reduction Scheme is also a positive outcome and is currently under consideration for the remainder of the financial year as well as any further increases in demand.</p>
1.37	<p>Achievement of Planned In-Year Efficiencies</p> <p>The 2020/21 budget contains £5.206m of specific efficiencies which are being tracked and monitored. The Council aims to achieve a 95% rate in 2020/21 as reflected in the MTFs KPI's.</p>

	<p>The current assessment of the efficiencies to be achieved in 2020/21 shows that £4.982m or 96% of the efficiencies will be achieved.</p> <p>The risk remains that any ongoing under-achievement of efficiencies will have a recurring and negative impact on the 2020/21 budget. Further details on the current status on efficiencies can be seen in Appendix 2 with the overall impact in relation to any impact for 2021/22 being reviewed as part of the ongoing work on the MTFs.</p>																																												
1.38	<p>Reserves and Balances</p> <p>Un-earmarked Reserves</p> <p>The level of Council Fund Contingency Reserve brought forward into 2020/21 was £2.370m as detailed in the 2019/20 outturn report. This is the amount available for general purposes following the set-aside of £3.0m for Emergency Funding. There is an estimated additional requirement of £0.818m arising from the outcome of the national pay award negotiations as set out in paragraph 1.32.</p>																																												
1.39	<p>Taking into account the above and, the current projected overspend at this stage, and previously agreed allocations, the balance on the Contingency Reserve at 31 March 2021 is projected to be £1.418m as detailed in Appendix 3.</p> <p>This assumes that the projected overspend of £0.921m is met from the amount available in the £3m emergency ring-fenced fund which would leave an amount of £1.965m remaining.</p>																																												
1.40	<p>Earmarked Reserves</p> <p>The table below gives a summary of earmarked reserves as at 1 April 2020 and provides an estimate of projected balances as at the end of the current financial year.</p> <p>Monitoring Summary Month 5</p> <table border="1"> <thead> <tr> <th>Reserve Type</th> <th>Balance as at 01/04/20</th> <th>Balance as at Month 5</th> <th>Balance as at 31/03/21</th> </tr> </thead> <tbody> <tr> <td>Service Balances</td> <td>1,614,705</td> <td>1,149,498</td> <td>1,115,950</td> </tr> <tr> <td>Specific Service Balances</td> <td>213,991</td> <td>213,991</td> <td>189,670</td> </tr> <tr> <td>Single Status/Equal Pay</td> <td>1,120,944</td> <td>1,120,944</td> <td>729,615</td> </tr> <tr> <td>Investment in Organisational Change</td> <td>1,693,937</td> <td>1,684,259</td> <td>1,369,522</td> </tr> <tr> <td>Benefits Equalisation</td> <td>132,822</td> <td>132,822</td> <td>132,822</td> </tr> <tr> <td>County Elections</td> <td>211,990</td> <td>211,990</td> <td>211,990</td> </tr> <tr> <td>Local Development Plan (LDP)</td> <td>180,000</td> <td>180,000</td> <td>180,000</td> </tr> <tr> <td>Waste Disposal</td> <td>82,648</td> <td>82,648</td> <td>82,648</td> </tr> <tr> <td>Enterprise Centres</td> <td>6,993</td> <td>6,993</td> <td>6,993</td> </tr> <tr> <td>Design Fees</td> <td>200,000</td> <td>200,000</td> <td>0</td> </tr> </tbody> </table>	Reserve Type	Balance as at 01/04/20	Balance as at Month 5	Balance as at 31/03/21	Service Balances	1,614,705	1,149,498	1,115,950	Specific Service Balances	213,991	213,991	189,670	Single Status/Equal Pay	1,120,944	1,120,944	729,615	Investment in Organisational Change	1,693,937	1,684,259	1,369,522	Benefits Equalisation	132,822	132,822	132,822	County Elections	211,990	211,990	211,990	Local Development Plan (LDP)	180,000	180,000	180,000	Waste Disposal	82,648	82,648	82,648	Enterprise Centres	6,993	6,993	6,993	Design Fees	200,000	200,000	0
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Winter Maintenance	250,000	250,000	250,000
Car Parking	45,403	45,403	45,403
Insurance Reserves	2,203,010	2,203,010	2,503,010
Cash Receipting Review	3,181	3,181	3,181
Flintshire Trainees	524,106	524,106	524,106
Rent Income Shortfall	30,979	30,979	30,979
Customer Service Strategy	22,468	22,468	22,468
Capita One	18,827	18,827	0
Supervision Fees	48,798	48,798	48,798
LMS Curriculum	420,896	455,158	362,583
Organisational Change/ADM	33,500	33,500	0
Carbon Reduction	25,221	25,221	25,221
Employment Claims	107,998	103,613	103,613
Property Claims	36,363	20,763	20,763
Community Benefit Fund NWRWTP	64,727	64,727	64,727
Total Balances	7,678,801	7,683,400	6,908,111
Schools Balances	111,957	111,957	111,957
Grants & Contributions	3,887,337	3,379,282	3,327,601
TOTAL	13,292,800	12,324,137	11,463,619

A review of the Earmarked Balances and Reserves is on-going, balances challenged and identified as no longer required are to be returned to the contingency reserve.

1.41	<p>Housing Revenue Account</p> <p>The 2019/20 Outturn Report to Cabinet on 16 June 2020 showed an un-earmarked closing balance at the end of 2019/20 of £2.009m and a closing balance of earmarked reserves of £0.437m.</p>
1.42	<p>The 2020/21 budget for the HRA is £36.683m which includes a movement of £0.164m to reserves.</p>
1.43	<p>The monitoring for the HRA is projecting in year expenditure to be £0.364m lower than budget and a closing un-earmarked balance as at 31 March 2021 of £2.373m, which at 6.44% of total expenditure satisfies the prudent approach of ensuring a minimum level of 3%. Appendix 4 attached refers.</p>
1.44	<p>The budget contribution towards capital expenditure (CERA) is £12.928m.</p>

2.00	RESOURCE IMPLICATIONS
2.01	As set out within the report.

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

4.00	CONSULTATIONS REQUIRED/CARRIED OUT
4.01	None specific.

5.00	APPENDICES
5.01	Appendix 1: Council Fund – Movement in Variances from Month 4 Appendix 2: Council Fund – Budget Variances Appendix 3: Council Fund – Programme of Efficiencies Appendix 4: Council Fund – Movement on Un-earmarked Reserves Appendix 5: Housing Revenue Account Variances

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	Various budget records.

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

8.00	GLOSSARY OF TERMS
8.01	Budget: a statement expressing the Council's policies and service levels in financial terms for a particular financial year. In its broadest sense it includes both the revenue budget and capital programme and any authorised amendments to them. Council Fund: the fund to which all the Council's revenue expenditure is charged. Financial Year: the period of twelve months commencing on 1 April.

Housing Revenue Account: the Housing Revenue Account (HRA) is a local authority account showing current income and expenditure on housing services related to its own housing stock. The account is separate from the Council Fund and trading accounts and is funded primarily from rents and government subsidy.

Intermediate Care Fund: Funding provided by Welsh Government to encourage integrated working between local authorities, health and housing.

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

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.

Budget Monitoring Report
Council Fund Variances

MONTH 5 - SUMMARY

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
Social Services		
Older People		
Localities	0.304	A budget virement of £0.300m was agreed in the month 4 Revenue Budget Monitoring Report from the Localities budget and the Resources and Regulated Services budget.
Resources & Regulated Services	-0.405	Budget virement of £0.300m from the Localities budget. Client contributions for in-house residential care have increased by £0.050m. Identified as part of the non-essential spend review a commitment in the residential homes purchasing budget has reduced by £0.020m. Additional delays for opening Holywell Extra Care have meant an increased underspend of £0.035m.
Minor Variances	-0.002	
Adults of Working Age		
Resources & Regulated Services	0.037	This variance is due as a result of changes to care package costs within the Disability service.
Minor Variances	-0.003	
Children's Services		
Family Placement	-0.038	There has been a reduction a reduction in fostering payments.
Professional Support	0.072	There is a planned recruitment of newly qualified social workers who will be supported to develop their experience and help reduce the use of agency staff in the future.
Minor Variances	-0.013	
Safeguarding & Commissioning		
Minor Variances	0.024	
Total Social Services (excl Out of County)	-0.023	
Out of County		
Children's Services	0.230	Influx of new placements and recent placement changes and full use of £0.150m contingency
Education & Youth	0.062	Influx of new placements agreed by Out of County panel and full use of £0.150m contingency
Total Out of County	0.292	
Education & Youth		
Minor Variances	0.003	
Total Education & Youth	0.003	
Schools	-0.000	
Streetscene & Transportation		
Service Delivery	0.017	
Highways Network	-0.068	Street Lighting energy inflation of £0.075m met from a central inflation allocation
Regulatory Services	-0.061	Reduction in NNDR charge estimates at Parc Adfer following confirmation of actual values.

Impact of Covid-19	-0.100	Refinement of agency usage requirement forecast.
Other Minor Variances	0.106	
Total Streetscene & Transportation	-0.198	
Planning, Environment & Economy		
Community	-0.025	Minor variances across the service
Minor Variances	0.019	
Total Planning & Environment	-0.005	
People & Resources		
HR & OD	-0.012	
Corporate Finance	-0.009	
Holding Accounts		
Total People & Resources	-0.021	
Governance		
Internal Audit	0.034	Movement following the virement of postage costs and efficiency target from Revenues
Revenues	-0.105	Movement following the virement of postage costs and unachieved efficiency to Central Despatch £0.090m. Minor variances across the service.
Minor Variances	0.004	
Total Governance	-0.067	
Strategic Programmes		
Minor Variances	-0.013	
Total Strategic Programmes	-0.013	
Housing & Assets		
Minor Variances	-0.038	
Total Housing & Assets	-0.038	
Chief Executive's	-0.001	
Central & Corporate Finance	0.010	
Grand Total	-0.062	

Budget Monitoring Report
Council Fund Variances

MONTH 5 - SUMMARY

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Impact of Covid-19 (£m)	Last Month Variance (£m)	Cause of Major Variances greater than £0.050m	Action Required
Social Services							
Older People							
Localities	19.495	18.861	-0.633	-0.058	-0.938	The net cost of Residential Care is £0.419m underspent. This includes the cost of residential care placements net of income received, such as property charges and contributions from Health. There is currently a decline in the demand for residential care placements due to COVID-19. Day Care is £0.058m under budget and it is projected that Day Care provision will not resume until later in the year. Domiciliary and Direct Payments are reporting a combined overspend of £0.015m and are projected on recent levels of care provision. The Localities Team staff budget is underspending by £0.116m due to a number of staff not yet paid at top of grade, some temporary reduced hours and in-year savings on travel costs. The Minor Adaptations budget is £0.048m underspent based on expected activity and there is also a small underspend on SLAs paid to the third sector of £0.009m.	Continue to monitor and review
Resources & Regulated Services	7.680	7.533	-0.147		0.258	The Councils in-house care provision is reporting an underspend of £0.147m. Day Care is reporting an overspend of £0.013m. Day centres are currently closed due to the ongoing pandemic and will continue to be for the foreseeable future, the staff are currently deployed to support residential care. The overspend on day centres is due to several small variances. Homecare is underspent by £0.005m, costs are projected based on last years levels of activity as current costs have been lower than expected in the year to date. However, these are likely to return to expected levels as the year progresses. Residential care is overspent by £0.027m due to a number of small variances. Extra care is underspending by £0.183m. Plas Yr Ywen in Holywell has not yet opened (expected November, 2020) and a full compliment of staff has not yet been recruited. Care staff already recruited are currently redeployed to alternative in-house care services and this has avoided significant costs due to COVID-19.	Continue to monitor and review
Impact of Covid-19	0.000	-0.000	-0.000	-0.000	-0.000		
Minor Variances	1.217	1.188	-0.029		-0.027		
Adults of Working Age							
Administrative Support	0.321	0.232	-0.088		-0.084	Not all staff are currently paid at top of scale and some staff have been seconded. There are also in-year savings on staff travel costs.	
Residential Placements	1.297	1.890	0.593		0.597	This outturn is the cost of social care for people within the Mental Health Service. These costs include nursing and residential care, domiciliary and Direct Payments. Care needs for individuals within this service vary from time to time, sometimes at short notice, and costs are impacted by these changes.	Agreed changes to care packages are discussed at regular panel meetings, any increases or decreases to costs are recorded.
Minor Variances	29.602	29.462	-0.139		-0.181		
Children's Services							
Family Placement	2.621	2.792	0.172		0.209	The overspend is due to current demands on the service from the number of fostering placements, which in some instances avoid making an Out of County placement which would be more expensive. The main pressure areas are payments for foster carers, foster agencies and special guardianship payments.	Continue to monitor and review
Legal & Third Party	0.225	0.566	0.341		0.325	Legal costs are overspent due to the number of cases going through the courts and the use of external legal professionals. Direct payments have also increased in demand.	Continue to monitor and review
Professional Support	5.270	5.662	0.392		0.320	To support adequate levels of child protection, the established staffing structure needs to be at a sufficient level to meet mandatory safeguarding standards. Vacancies are therefore minimised and additional temporary posts are sometimes required to be able to meet the challenges and demands of Childrens Services.	Continue to monitor and review
Minor Variances	1.469	1.474	0.004		0.034		
Safeguarding & Commissioning							
Charging Policy income	-3.060	-3.136	-0.076		-0.088	Charging Policy income is expected to exceed the budget. This is based on the weekly charge cap and the number of service users who financially contribute to their care.	
Management & Support	-2.057	-2.183	-0.125		-0.123	The underspend is due to not having to pay a financial contribution to the Regional Collaboration Unit for 2020/21	
Impact of Covid-19	0.000	0.000	0.000	0.000	-0.000		
Minor Variances	4.168	4.114	-0.054		-0.068		
Total Social Services (excl Out of County)	68.247	68.458	0.211	-0.058	0.234		
Out of County							
Children's Services	7.437	7.781	0.345		0.115	A recent influx of new placements (10 in total) has resulted in a significant increase in the projection which has fully utilised the contingency provision for new placements which had been included in projections in earlier months. The increase in projection is further influenced by a number of recent placement changes some of which were at higher cost and some at a lower cost with a net adverse impact.	Continue to robustly challenge placement proposals presented to the Out of County panel and explore opportunities for cost reductions across the whole of the current cohort.
Education & Youth	4.504	4.300	-0.204		-0.266	The projected underspend has reduced due to 6 new placements having recently been agreed by the Out of County panel with a minor offsetting adjustment due to one placement ending.	Continue to robustly challenge placement proposals presented to the Out of County panel and explore opportunities for cost reductions across the whole of the current cohort.
Total Out of County	11.940	12.081	0.141	0.000	-0.151		
Education & Youth							
Inclusion & Progression	4.275	4.261	-0.014		-0.016		
Integrated Youth Provision	1.351	1.135	-0.215	-0.148	-0.224	Includes a projected underspend of -£0.148m on Youth Centres due to closures arising from COVID-19 safety measures producing	Continue to review as part of the ongoing challenge
School Improvement Systems	1.709	1.560	-0.149	-0.149	-0.136	Variance relates to significantly lower Summer Term 2020 payments due to COVID-19. Hours paid are based on an average for Jan/Feb resulting in considerably lower expenditure in comparison to previous years	
Minor Variances	5.692	5.606	-0.086		-0.094	Cumulative Minor Variances	
Total Education & Youth	8.752	8.302	-0.450	-0.297	-0.453		
Schools	98.508	98.508	-0.000		-0.000		

Budget Monitoring Report
Council Fund Variances

MONTH 5 - SUMMARY

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Impact of Covid-19 (£m)	Last Month Variance (£m)	Cause of Major Variances greater than £0.050m	Action Required
Streetscene & Transportation							
Service Delivery	8.685	8.957	0.273		0.256	The service has incurred additional revenue pressures from responding to and resolving previously reported security measures and remedial actions following vandalism at the Household Recycling Centres. This matter has been widely reported during 2019-20 and has not abated. The monthly costs are now running at up to £0.006m per month, mainly due to the introduction of a night time presence on the sites. In addition a pressure has arisen around Hire of Plant in operations which is a direct result of the delayed delivery of equipment from JCB due to staff being currently on furlough, every effort is being made to secure coverage of this pressure via Welsh Government Grant Claims as a direct result of COVID 19. A reduction in the use of baseline agency and overtime relating to the agreed demand plan has resulted in an improved position within workforce.	
Highways Network	7.659	7.751	0.092		0.161	The anticipated pressure in the Insurance Premium has now been removed following confirmation of the actual premium. Inflation in relation to Street Lighting energy increased by £0.075m in 2020/21 and this has been met from a central inflation allocation from Month 5. However, a pressure for Fuel NSI increases remains within the figures, despite fuel prices being deflated during the initial phase of the Pandemic, prices are now increasing rapidly alongside increases in volumes of consumption. A stringent review has taken place around levels of commitment within Street Lighting and this has given rise to an increase in the forecast whilst work is ongoing as part of the Non-Essential spend review to continually challenge increased commitments.	
Transportation	9.297	9.261	-0.036		-0.050	Increased transport provision to Children placed Out of County of £0.044m and Adult Social Care of £0.063m. Discussions are ongoing with Social Services colleagues around any potential transfer of resource into this budget. Following Welsh Government Guidance a number of operators have been supported by receiving 75% of their contracted values and the consequential mitigation of these payments has to date covered the pressures identified above.	
Regulatory Services	4.740	4.918	0.178		0.240	This service has experienced a downturn in the levels of income generated by sales of Electricity and this is currently anticipated to reach a level of £0.120m. All best efforts are being made to identify any potential mitigations to reduce this. It should be noted that disposals of kerbside residual waste to both Parc Adfer and Thorncliffe, including haulage by LWT, have increased over the past few months and are currently at around 12% higher when comparing to last year. This has resulted in increased costs of disposal. At month 5 the impact of this is approximately £0.105m. In addition to this, the position for Parc Adfer has improved at month 5 in relation to the receipt of the actual value for the NNDR charge, reducing forecast overspend position. There has also been an increase in the volume of co-mingled recycling (tins/plastic bottles) being disposed of directly without separation at the Standard Transfer Station. This is in part due to increased recycling volumes and the sites incapacity to process the material due to volume limits and the breakdown of machinery. Funding has been secured/bid for to upgrade the site but this is causing financial impact now to the sum of approximately £0.030-£0.040m. There has also been a downturn in the rebate for co-mingled waste due to a considerable drop in the value per ton of approximately £70 - £80 per ton. As reported above, all recycling income loss has been projected to be funded by Welsh Government.	
Impact of Covid-19	0.000	0.755	0.755	0.755	0.855	Following a full reconciliation and review of Streetscene expenditure and income loss relating to the Coronavirus Pandemic, all relevant pressures have now been consolidated to one code. This has been done in order to facilitate enhanced reporting and monitoring of the impact. All risks identified are now recorded in this forecast and at month 5 they include; £0.050m Agency and overtime (reduced from £0.150m at month 4), £0.550m car parking income loss (amended following receipt of the first tranche of Welsh government funding, £0.080m in relation to additional vehicles and fuel and £0.075m in relation to additional private contractors and plant hire.	It should also be noted that following the disallowing of expenditure from claims to Welsh Government of the Grass Cutting contract, let due to all operatives being diverted to waste routes, an application for £0.042m has been made for the release of part of the £3m COVID-19 Contingency Reserve allocation.
Other Minor Variances	0.000	0.075	0.075		0.000		
Total Streetscene & Transportation	30.380	31.643	1.263	0.755	1.461		
Planning, Environment & Economy							
Business	1.684	1.731	0.047		0.053	Historic income target £0.025m remains unrealised, minor variances across the service	
Development	0.015	0.225	0.210	0.295	0.188	Pressure within the Building Control service is due in the main, to delays in sourcing core materials means that the construction industry is operating at a low level of capacity. This is resulting in a projected Building Control fee income loss of £0.180m for the financial year. There has been a lull in the property market affecting a reduced need for Land Charge searches adding to the overspend. An estimated reduction of 60% on fees and charges would result in a shortfall of £0.095m for the financial year. The overall variance is mitigated by a confirmed Fee increase for planning and related applications of approx 20% with effect from 24 August, 2020.	
Access	1.307	1.354	0.047	0.050	0.053	Minor variances across the service each below £0.025m	
Regeneration	0.508	0.665	0.157	0.110	0.151	There has been a significant impact on income levels following the closure of Markets in the first quarter of the financial year.	
Impact of Covid-19	0.000	0.000	0.000	0.000	-0.000		
Minor Variances	2.208	2.207	-0.002		0.020		
Total Planning & Environment	5.723	6.182	0.459	0.455	0.465		
People & Resources							
HR & OD	2.383	2.364	-0.019		-0.007		
Corporate Finance	2.073	2.071	-0.002		0.007		
Impact of Covid-19	0.000	0.000	0.000	0.000	0.000		
Holding Accounts	0.000	0.000	0.000		0.000		
Total People & Resources	4.456	4.435	-0.021	0.000	0.000		

Budget Monitoring Report
Council Fund Variances

MONTH 5 - SUMMARY

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Impact of Covid-19 (£m)	Last Month Variance (£m)	Cause of Major Variances greater than £0.050m	Action Required
Governance							
Legal Services	0.730	0.907	0.177		0.173	Overspend as a result of employing locums covering absence to ensure continuing client service delivery in the area of child protection £0.132m; together with previous years efficiency target that was dependant on demand reduction in another service that has not occurred, thereby preventing the consequent achievement of the efficiency £0.091m. Total overspend is mitigated by vacant posts, expected fee income and commitment challenge across the service.	
Democratic Services	2.094	2.039	-0.056		-0.043	Favourable variance following reduced take up of Members Allowances £0.024m Minor Variances across the service each less than £0.010m.	
Internal Audit	0.822	0.818	-0.003		-0.038		
Procurement	0.320	0.304	-0.016		-0.016		
ICT	4.427	4.383	-0.044		-0.065	Minor variances across the service	
Customer Services	0.724	0.786	0.062	0.071	0.071	Within the Registration Service there is an estimated loss of income for the remainder of the year due to fee income from the cancellation and suspension of wedding ceremonies due to the pandemic. This is mitigated in part by vacancies and commitment challenge	
Revenues	0.030	0.462	0.432	0.432	0.537	The national lockdown restrictions have resulted in the cessation of all recovery activities, especially enforcement/bailiff duties during periods 01 to 05. All debt recovery activities, with the exception of enforcement/bailiff duties, re-commenced in August, starting with the issue of 1st reminder notices. The level of financial risk from fee income will be dependent on re-commencement of court action to secure Liability Orders - income from fees is expected to re-commence in Period 07 as court summonses are issued, however this will be mitigated by the potential for an additional resource to assist in clearing the backlog of cases and provide service resilience. This is mitigated in part with an increasing surplus on the Council Tax Surplus fund.	
Impact of Covid-19	0.000	0.000	0.000	0.000	-0.000		
Minor Variances	1.142	1.123	-0.019		-0.054		
Total Governance	9.147	9.699	0.553	0.503	0.619		
Strategic Programmes							
Minor Variances	5.018	4.803	-0.215		-0.202	The Climate Change Levy (formerly the Carbon Reduction Levy) was in prior years paid as a separate one-off charge. However, from 2019/20, the energy provider changed the way they issued costs for CCL and these charges are now included in service specific utility bills within the centralised budgets in Housing & Assets, thus providing a projected £0.202m underspend from the centrally held budget in Strategic Programmes.	
Total Strategic Programmes	5.018	4.803	-0.215	0.000	-0.202		
Housing & Assets							
Enterprise Centres	-0.217	-0.123	0.094		0.090	Pressure due to loss of income in respect of void units	
Caretaking & Security	0.262	0.198	-0.064		-0.064	Mainly staffing cost savings pending completion of restructure	
Centralised Costs	3.353	2.580	-0.773		-0.743	Overall savings predominantly as a result of the demolition of Phase 3 & 4 of County Hall. A reduction in gas and electric prices also contributing to the underspend.	
Benefits	11.657	11.874	0.217	0.119	0.223	Potential net pressure of up to £0.750m on the Council Tax reduction scheme due to additional take up arising from the COVID-19 pandemic impact on employment. This figure takes account of £0.058m of WG emergency funding support in respect of the April to June element of the overall pressure but the £0.750m is not included in the variance figures. Variance includes pressure of £0.119m on staffing costs due the additional demand caused by the COVID-19 pandemic and overpayments.	
Council Fund Housing	-0.328	-0.164	0.163		0.165	Reduction of internal Housing Support grant allocation due to eligibility issues and pressure arising from new service contract for Carelink	
Minor Variances	1.358	1.339	-0.019		-0.014		
Total Housing & Assets	16.085	15.703	-0.382	0.119	-0.344		
Chief Executive's	2.781	2.523	-0.259		-0.257	Vacant posts across the Service	
Impact of Covid-19	0.000	-0.000	-0.000	-0.000	-0.000		
Central & Corporate Finance	24.950	24.571	-0.379		-0.389	Over recovery of planned pension contributions recoupage against actuarial projections based on the level of contributions received to date and forecast to the end of the financial year.	
Impact of Covid-19	0.000	-0.000	-0.000	-0.000	-0.000		
Grand Total	285.987	286.908	0.921	1.477	0.963		

2020/21 Efficiencies Outturn Tracker - M5

Efficiency Description	Accountable Officer	Efficiency Target	Projected Efficiency	(Under)/Over Achievement	Efficiency Open/Closed (O/C)	Confidence in Achievement of Efficiency - Based on (see below) R = High Assumption A = Medium Assumption G = Figures Confirmed
Portfolio		2020/21 £m	2020/21 £m	2020/21 £m		
Corporate						
Employer Pension Contributions	Reduced requirement due to recovery	Rachel Parry Jones	0.800	0.800	0.000	C G
Actuarial Review	Reduced contribution rate	All	2.646	2.646	0.000	C G
Single Person Discount Review	One Off Efficiency	David Barnes	0.300	0.300	0.000	O G
Total Corporate Services			3.746	3.746	0.000	
Social Services						
Reviewing Function	Reduction of Post	Neil Ayling	0.025	0.264	0.239	O G
Supported Living	Reduction of Voids	Neil Ayling	0.025	0.005	(0.020)	O G
Communications	Reduction in Mobile Hardware	Neil Ayling	0.030	0.020	(0.010)	O G
Vacancy Management Saving	Appropriate Vacancy Management	Neil Ayling	0.030	0.025	(0.005)	O G
Strategic Use of Grant Funding	Core Funding Replacement Solution	Neil Ayling	0.100	0.170	0.070	O G
Regional Collaboration Wrexham CBC	Reduction in Posts	Neil Ayling	0.030	0.010	(0.020)	O G
Additional Social Services Grant	Social Services Grant	Neil Ayling	0.426	0.000	(0.426)	O G
Total Social Services			0.666	0.494	(0.172)	
Education & Youth						
Integrated Youth Provision	Youth Centres - Premises	Claire Homard	0.014	0.014	0.000	O G
Total Education & Youth			0.014	0.014	0.000	
Streetscene & Transportation						
Discretionary Transport Review - Post 16 Transport	Joint with Education	Steve O Jones	0.449	0.402	(0.047)	O R
Income from External Works		Steve O Jones	0.010	0.010	0.000	O G
Garden Waste Charges	Additional take up of service	Steve O Jones	0.030	0.030	0.000	O G
NWRP Gate Fee Benefit	Utilisation of WG Grant funding	Steve O Jones	0.200	0.200	0.000	O A
Total Streetscene & Transportation			0.689	0.642	(0.047)	
Planning, Environment & Economy						
Countryside	Additional Tree Income	Tom Woodall	0.010	0.010	0.000	O G
Countryside	Review of Spending	Tom Woodall	0.017	0.017	0.000	O G
Review of Pest Control	Trading Standards Investigations and Community Safety	Sian Jones	0.035	0.035	0.000	O G
Development Management	Increased Planning Fee Income	Mandy Lewis	0.015	0.015	0.000	O G
Minerals & Waste	Adoption of new SLA with Partners	Gary Nancarrow	0.005	0.000	(0.005)	O G
Portfolio Admin	Supplies and Services Review	Lynne Fensome	0.005	0.005	0.000	O G
Regeneration	Bus Dev, Housing and Markets	Niall Waller	0.004	0.004	0.000	O G
Total Planning, Environment & Economy			0.091	0.086	(0.005)	
Total 2020/21 Budget Efficiencies			5.206	4.982	(0.224)	

	%	£
Total 2020/21 Budget Efficiencies	100	5.206
Total Projected 2020/21 Budget Efficiencies Underachieved	-4	(0.224)
Total Projected 2020/21 Budget Efficiencies Achieved	96	4.982
Total 2020/21 Budget Efficiencies (Less Previously agreed Decisions)	100	0.000
Total Projected 2020/21 Budget Efficiencies Underachieved	0	0.000
Total Projected 2020/21 Budget Efficiencies Achieved	0	0.000

Movements on Council Fund Unearmarked Reserves

	£m	£m
Total Reserves as at 1 April 2020	11.025	
Less - Base Level	(5.769)	
Total Reserves above base level available for delegation to Cabinet		5.256
Less - allocation for ongoing resourcing of the Victim Contact Team		
Less - amount approved for Childrens Services ' Front Door Pressures'		(0.134)
Less - COVID-19 Emergency Funding Allocation*		(2.886)
*Month 5 projected outturn of £0.921m will be funded from this		
Less - projected national pay award increase		0.818
Total Contingency Reserve available for use		1.418

Budget Monitoring Report

MONTH 5 SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Housing Revenue Account						
Income	-36.683	-36.479	0.204	0.190	There is a pressure forecast of £0.204m. Of this £0.118m relates to loss of income on properties which are not tenanted as we are running at 2.03% void rate compared to 1.75% in the Business Plan. £0.065m relates to garages, £0.066m relates to void water charges. Additional rental income is projected of £0.064m. The remaining £0.009m is attributed to Minor Variances	
Capital Financing - Loan Charges	9.027	9.027	0.000	0.000		
Estate Management	1.861	1.765	-0.096	-0.022	Additional expenditure of £0.058m is anticipated during the year in respect of the purchase of software. This is offset by salary efficiencies arising from vacancy savings and the pay award of £0.132m. The remaining £0.022 is minor variances	
Landlord Service Costs	1.434	1.482	0.049	0.009	There is a projected pressure of £0.049k of which £0.036k relates to forecast material spend, this is offset by savings in HRM. £0.013k are minor variances.	
Repairs & Maintenance	8.907	8.427	-0.481	-0.440	Reduction in Materials for Responsive and Voids expenditure due to Covid restrictions (£0.221m). Reduced projection of Responsive sub contractor spend on basis of Covid restrictions (£0.138m). Staffing Vacancy savings (£0.109m). Overall staffing saving (£0.089m). Increased Fleet projection based on Q1 charges £0.050m. Minor variances £0.026m.	
Management & Support Services	2.515	2.475	-0.040	-0.032	Efficiency projected of £0.040m of this £0.020m relates to salary savings. £0.016m relates to underspend on training due to Covid restrictions, and £0.04m to minor variances	
Capital Expenditure From Revenue (CERA)	12.928	12.928	0.000	0.000		
HRA Projects	-0.153	-0.153	0.000	0.000		
Contribution To / (From) Reserves	0.164	0.164	0.000	0.000		
Total Housing Revenue Account	0.000	-0.364	-0.364	-0.295		