



## CABINET MEETING

<b>Date of Meeting</b>	Tuesday, 21 November 2017
<b>Report Subject</b>	Revenue Budget Monitoring 2017/18 (MONTH 6)
<b>Cabinet Member</b>	Leader of the Council and Cabinet Member for Finance
<b>Report Author</b>	Corporate Finance Manager
<b>Type of Report</b>	Operational

### EXECUTIVE SUMMARY

This monthly report provides the current revenue budget monitoring position for 2017/18 for the Council Fund and Housing Revenue Account. This report presents the position, based on actual income and expenditure, as at Month 6 of the financial year. The report projects how the budget would stand at the close of the financial year if all things remained equal.

The projected year end position, without mitigation to reduce cost pressures and improve the yield on efficiency planning is:-

#### **Council Fund**

- Net in year expenditure forecast to be £1.147m more than budget
- Projected contingency reserve balance as at 31 March 2018 of £3.935m

#### **Housing Revenue Account**

- Net in-year expenditure forecast to be £0.035m higher than budget
- Projected closing balance as at 31 March 2018 of £1.081m

### **RECOMMENDATIONS**

1	To note the overall report and the projected Council Fund contingency sum as at 31 <sup>st</sup> March 2018.
2	To note the projected final level of balances on the Housing Revenue Account (HRA).

**REPORT DETAILS**

<b>1.00</b>	<b>EXPLAINING THE MONTH 6 POSITION</b>																																																																																
1.01	<p><b><u>Council Fund Overall Position</u></b></p> <p>The operating deficit reported is £1.147m above budget which is a decrease of £0.201m from the deficit reported last month.</p>																																																																																
1.02	<p><b>Council Fund Latest In-Year Forecast</b></p> <p>The table below shows the projected position by portfolio.</p> <table border="1"> <thead> <tr> <th><b>TOTAL EXPENDITURE AND INCOME</b></th> <th><b>Original Budget</b></th> <th><b>Revised Budget</b></th> <th><b>Projected Outturn</b></th> <th><b>In-Year Over / (Under) spend</b></th> </tr> <tr> <td></td> <th><b>£m</b></th> <th><b>£m</b></th> <th><b>£m</b></th> <th><b>£m</b></th> </tr> </thead> <tbody> <tr> <td>Social Services</td> <td>61.471</td> <td>62.439</td> <td>62.732</td> <td>0.292</td> </tr> <tr> <td>Community &amp; Enterprise</td> <td>12.518</td> <td>12.540</td> <td>11.910</td> <td>(0.630)</td> </tr> <tr> <td>Streetscene &amp; Transportation</td> <td>27.467</td> <td>27.580</td> <td>29.578</td> <td>1.998</td> </tr> <tr> <td>Planning &amp; Environment</td> <td>5.043</td> <td>4.932</td> <td>5.351</td> <td>0.419</td> </tr> <tr> <td>Education &amp; Youth</td> <td>10.966</td> <td>10.985</td> <td>11.000</td> <td>0.015</td> </tr> <tr> <td>Schools</td> <td>88.862</td> <td>88.862</td> <td>88.862</td> <td>0.000</td> </tr> <tr> <td>People &amp; Resources</td> <td>4.283</td> <td>4.128</td> <td>4.592</td> <td>0.464</td> </tr> <tr> <td>Governance</td> <td>7.675</td> <td>7.651</td> <td>7.810</td> <td>0.160</td> </tr> <tr> <td>Organisational Change 1</td> <td>5.801</td> <td>5.821</td> <td>5.900</td> <td>0.079</td> </tr> <tr> <td>Organisational Change 2</td> <td>2.422</td> <td>2.288</td> <td>2.101</td> <td>(0.187)</td> </tr> <tr> <td>Chief Executive</td> <td>3.008</td> <td>2.940</td> <td>2.827</td> <td>(0.113)</td> </tr> <tr> <td>Central &amp; Corporate Finance</td> <td>24.642</td> <td>24.990</td> <td>23.640</td> <td>(1.350)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>Total</b></td> <td><b>255.156</b></td> <td><b>255.156</b></td> <td><b>256.303</b></td> <td><b>1.147</b></td> </tr> </tbody> </table>	<b>TOTAL EXPENDITURE AND INCOME</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Projected Outturn</b>	<b>In-Year Over / (Under) spend</b>		<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	Social Services	61.471	62.439	62.732	0.292	Community & Enterprise	12.518	12.540	11.910	(0.630)	Streetscene & Transportation	27.467	27.580	29.578	1.998	Planning & Environment	5.043	4.932	5.351	0.419	Education & Youth	10.966	10.985	11.000	0.015	Schools	88.862	88.862	88.862	0.000	People & Resources	4.283	4.128	4.592	0.464	Governance	7.675	7.651	7.810	0.160	Organisational Change 1	5.801	5.821	5.900	0.079	Organisational Change 2	2.422	2.288	2.101	(0.187)	Chief Executive	3.008	2.940	2.827	(0.113)	Central & Corporate Finance	24.642	24.990	23.640	(1.350)						<b>Total</b>	<b>255.156</b>	<b>255.156</b>	<b>256.303</b>	<b>1.147</b>
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1.03	<p>The reasons for the projected variances are summarised within Appendix 1 with key significant portfolio variances explained in paragraphs 1.04 to 1.08 below. As has been the practice in recent years where a variance has been due to a conscious change to policy or practice, the resulting variance is managed corporately with the relevant portfolio not expected to meet any shortfall.</p>																																																																																

1.04	<p><u>Streetscene &amp; Transportation</u></p> <p>There is a projected overspend of £1.998m within this portfolio.</p> <p>The overspend partly comprises of the materialisation of some of the known significant risks identified when the 2017/18 budget was set by Council and other conscious changes to policy or practice as detailed in the Month 4 report.</p> <p>The net position on the projected overspend excluding the above decisions is a net operating deficit of £0.657m.</p> <p>This has increased from previous reports as Public conveniences at Holywell and Mold (New Street) were due to close in April 2017 however they will not close until March 2018 resulting in an additional pressure of £0.063m.</p>
1.05	<p><u>Social Services</u></p> <p>The projected outturn for Out of County placements in Children's Services is currently £1.008m due to the number of Child and Parent placements, this is an increase of £0.307m from the figure reported in Month 5. This increase is due to additional placements and an increase in cost of a current placement.</p> <p>There is a reduction in the projected outturn within Adult Social Services which has reduced the financial impact of this increase. A reduction of £0.222m due to an increase in client contributions within Older People residential placements and a reduction in outturn of £0.213m due to a combination of additional Continuing Health Care funding and a reduction in college placement contributions within Disability Services.</p>
1.06	<p><u>Planning &amp; Environment</u></p> <p>There is a projected in-year Planning Fee Income shortfall of £0.280m due to the impact of the Welsh Government requirements for major developers to enter into pre consultation as detailed in the previous report.</p>
1.07	<p><u>Community &amp; Enterprise</u></p> <p>There is a projected underspend on the Council Tax Reduction Scheme (CTRS) of £0.448m based on existing demand which will be kept under review throughout the year together with a favourable variance on the Council Tax Collection fund of £0.155m.</p>
1.08	<p><u>Central &amp; Corporate Finance</u></p> <p>There is a positive variance of £1.350m projected within this area which is mainly due to the finalisation of social care funding issues as previously reported.</p> <p>Other major variances within this area include a positive variance on the pension fund contributions due to a lower than anticipated pressure to fund</p>

	the in-year increase due to the actuarial review of £0.288m offset by a shortfall in the income target of £0.412m and lower than anticipated levels of car parking income at County Hall of £0.080m.										
1.09	<p><u>Significant Movements between Month 5 and Month 6 Budget</u></p> <p>There has been an in-year accounting adjustment to transfer £0.595m from Social Services to Central &amp; Corporate Finance as part of the finalisation of social care funding issues as detailed in the paragraph above (1.08).</p>										
1.10	<p><u>Achievement of Planned In-Year Efficiencies</u></p> <p>The Council set a challenging target for the level of efficiencies to be achieved in year as part of its approach to annual budget planning. These efficiencies are generated from the three year service portfolio business plans and from corporate financial planning. The 2017/18 budget contains £8.433m of specific efficiencies which are tracked and monitored. In recent years the level of efficiency achievement has averaged at around 85% though the council aspires to raise this to 95% in 2017/18 as reflected in the recent MTFS KPI's.</p> <p>The current assessment of the efficiencies to be achieved in 2017/18 shows that £7.823m (93%) of the efficiencies would be achieved which is 2% lower than the target. There is a further risk that any ongoing under-achievement of efficiencies will have a recurring and negative impact on the 2018/19 budget. Further details on the current status on efficiencies can be seen in Appendix 3 with the overall impact in relation to any impact for 2018/19 being reviewed as part of the ongoing work on the MTFS.</p>										
1.11	<p><b>Tracking of In Year Risks and Emerging Issues</b></p> <p>At the time of setting the Budget for 2017/18 a number of significant risks were identified including the costs of procuring local public and school bus services and the potential reduction of the Single Environment Grant.</p>										
1.12	In addition to the known risks referred to above there are also a number of new risks emerging in-year which have been incorporated into the projected outturn and will also need carefully assessing for the potential impact on the 2018/19 budget.										
1.13	<p>These new issues are being monitored as part of the ongoing review of the Councils financial position and are shown in the table below with the current M6 variances included as part of the overall position:</p> <table border="1" data-bbox="331 1774 1398 2072"> <tr> <td>Council Tax Reduction Scheme (CTRS) – Reduction in demand</td> <td>(0.448)</td> </tr> <tr> <td>Council Tax Collection in year efficiency</td> <td>(0.155)</td> </tr> <tr> <td>Social Care Additional Funding in 17/18 – Estimated amount</td> <td>(0.595)</td> </tr> <tr> <td>Intermediate Care Fund (ICF) – Continuation of funding</td> <td>(0.500)</td> </tr> <tr> <td>Pension Deficit Recovery – Due to opt out and surplus allocation from budget pressure for actuarial review</td> <td>(0.288)</td> </tr> </table>	Council Tax Reduction Scheme (CTRS) – Reduction in demand	(0.448)	Council Tax Collection in year efficiency	(0.155)	Social Care Additional Funding in 17/18 – Estimated amount	(0.595)	Intermediate Care Fund (ICF) – Continuation of funding	(0.500)	Pension Deficit Recovery – Due to opt out and surplus allocation from budget pressure for actuarial review	(0.288)
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Pension Deficit Recovery – Due to opt out and surplus allocation from budget pressure for actuarial review	(0.288)										

	Markets Income – Decline in levels of income	0.050
	Gas Engine Income – Further decrease to level of income over and above pressure included in 2017/18 budget (£0.150m)	0.200
	Planning Fee Income – In year shortfall due to pre consultation	0.280
	Shared Specialist Plant – Previous year efficiency not achieved	0.050
	Motor Insurance Premium Increase - In year increase not anticipated	0.100
	Street Lighting increase in 2017/18 of 16%	0.131
	County Hall Parking – Lower than anticipated efficiency on parking permits	0.080
	Procurement Supplier Charging – Previous year efficiency not achievable	0.116
	Environmental Health Officer temporary posts	0.120
	Central and Corporate Support Service pressure offset by efficiency on Audit Fees	0.107
	Single Environment Grant – reduction in grant allocation	0.111
	Transportation Costs – procuring local and school transport	0.675
	Out of County Placements – projected care package costs	1.008
	Income – shortfall on income target	0.412
	<b>Total New Emerging Risks</b>	<b>1.454</b>
1.14	<p><b>Inflation</b></p> <p>Included within the 2017/18 budget are provision for pay (£0.915m), targeted price inflation (£0.313m), food (£0.051m), fuel (£0.033m) and Energy (£0.061m).</p>	
1.15	<p>Portfolios have received their allocations for pay and price and there is a remaining balance of £0.014m which is included within the overall outturn figure.</p>	
1.16	<p>No allocations have been made so far for non-standard inflation (NSI) in 2017/18. Areas that may be subject to NSI increases will be monitored throughout the year and any emerging pressures will be considered in future reports though at present it is anticipated that the allocation will be spent in full.</p>	
1.17	<p><b>Reserves and Balances</b></p> <p><u>Un-earmarked Reserves</u></p> <p>The 2016/17 outturn reported to Cabinet on 18 July 2017 showed un-earmarked reserves at 31 March 2016 (above the base level of £5.769m) of £5.133m.</p>	
1.18	<p>Taking into account the current projected overspend at Month 6 and previously agreed allocations the balance on the Contingency Reserve at 31 March 2018 is projected to be £3.935m as detailed in appendix 4.</p>	

1.19	<p><b><u>Earmarked Reserves</u></b></p> <p>Earmarked reserves are monitored in accordance of the reserves protocol and summary of earmarked reserves as at 1 April 2017 and an estimate of projected balances as at the end of the financial year will be included in the month 7 report.</p>
1.21	<p><b>Housing Revenue Account</b></p> <p>The 2016/17 Outturn Report to Cabinet on 18 July 2017 showed an un-earmarked closing balance at the end of 2016/17 of £1.116m and a closing balance of earmarked reserves of £0.526m.</p>
1.22	<p>The 2017/18 budget for the HRA is £33.633m which includes a movement of £0.035m from reserves.</p>
1.23	<p>The Month 6 monitoring for the HRA is projecting in year expenditure to be £0.035m lower than budget and a closing un earmarked balance as at 31 March 2018 of £1.081m, which at 3.2% of total expenditure satisfies the prudent approach of ensuring a minimum level of 3%.</p>
<b>2.00</b>	<b>RESOURCE IMPLICATIONS</b>
2.01	<p>The Revenue Budget Monitoring Report reflects the planned use of the financial resources of the Council for the current financial year and details the variations in the first four months and the risks as known.</p>

<b>3.00</b>	<b>CONSULTATIONS REQUIRED / CARRIED OUT</b>
3.01	None required.

<b>4.00</b>	<b>RISK MANAGEMENT</b>
4.01	There are in-year risks and emerging issues which are covered in the main section of the report from paragraph 1.11 to 1.13. Details of these risks were reported in full within the Month 4 report.

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

<b>6.00</b>	<b>LIST OF ACCESSIBLE BACKGROUND DOCUMENTS</b>
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6.01	<p>None required.</p> <p><b>Contact Officer:</b> Sara Dulson (Finance Manager)  <b>Telephone:</b> 01352 702287  <b>E-mail:</b> <a href="mailto:sara.dulson@flintshire.gov.uk">sara.dulson@flintshire.gov.uk</a></p>
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<b>7.00</b>	<b>GLOSSARY OF TERMS</b>
7.01	<b>Budget:</b> 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.
7.02	<b>Council Fund:</b> the fund to which all the Council's revenue expenditure is charged.
7.03	<b>Financial Year:</b> the period of twelve months commencing on 1 April.
7.04	<b>Housing Revenue Account:</b> 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.
7.05	<b>Projected Outturn:</b> projection of the expenditure to the end of the financial year, made on the basis of actual expenditure incurred to date.
7.06	<b>Reserves:</b> 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.
7.07	<b>Revenue:</b> 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.
7.08	<b>Underspend:</b> when referring to expenditure the actual expenditure incurred is less than budget. Shown as a –ve. When referring to income the actual income achieved exceeds the budget. Shown as a –ve.
7.09	<b>Variance:</b> 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.
7.10	<b>Virement:</b> 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.
7.11	<b>Medium Term Financial Strategy:</b> a written strategy which gives a forecast of the financial resources which will be available to a Council for a given period, and sets out plans for how best to deploy those resources to meet its priorities, duties and obligations.



**Budget Monitoring Report**  
**Council Fund Variances**

**MONTH 6 - SUMMARY**

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
<b>Social Services</b>		
<b>Older People</b>		
Resources & Regulated Services	(0.222)	Increased client contribution projections for Council residential placements and two further service users that the Council can now claim property income from.
Other Minor Variances	0.026	A number of minor variances each less than £0.025m
<b>Disability Services</b>		
Disability Services	(0.213)	Increased CHC Funding for two service users under Transition to Adulthood from BCUHB. In addition, the contribution the Council is required to make for four high cost Transition service users to Welsh Government for residential college placements has reduced.
Other Minor Variances	0.056	A number of minor variances each less than £0.025m
<b>Mental Health Services</b>		
Residential Placements	(0.031)	Increase in income forecasts for residential placements
Other Minor Variances	(0.000)	
<b>Children's Services</b>		
Out of County Placements	0.307	Net impact of changes in placements. The movement reflects two additional high cost placements and the increased cost of an existing service user into a high cost secure placement.
Other Minor Variances	0.021	
<b>Development &amp; Resources</b>		
Business Systems & Financial Assessments	0.033	The cost of Maternity cover within the FACT Team and increased software licence fees.
Business Support Service	(0.030)	Staffing cost savings from the non-filling of vacancies projected to financial year end.
Good Health	(0.055)	Reallocation of staff costs to Social Services ADM (£0.018m). The balance in the movement is from recouping an overpayment under Voluntary Organisations and adjusting second half year payments.
Other Minor Variances	0.031	A number of minor variances each less than £0.025m
<b>Total Social Services</b>		
	<b>(0.076)</b>	
<b>Community &amp; Enterprise</b>		
Customer And Housing Services	(0.003)	Minor variances only
Council Fund Housing	0.002	Minor variances only
Revenues & Benefits	(0.048)	Favourable movement on the budgeted provision for the Council Tax Reduction Scheme of (£0.048m).
Housing Programmes	(0.007)	Minor variances only
<b>Total Community &amp; Enterprise</b>		
	<b>(0.057)</b>	
<b>Streetscene &amp; Transportation</b>		
<b>Ancillary Services &amp; Performance</b>		
Other Minor Variances	0.009	Minor variances
<b>Highways Network</b>		
Other Minor Variances	0.023	Minor variances
<b>Transportation &amp; Logistics</b>		
Other Minor Variances	(0.030)	A number of minor variances each less than £0.025m
<b>Total Streetscene &amp; Transportation</b>		
	<b>0.002</b>	
<b>Planning &amp; Environment</b>		
<b>Business</b>		
Minor Variances	(0.009)	Minor variances

<b>Community</b>		
Minor Variances	(0.017)	Minor variances
<b>Development</b>		
Minor Variances	(0.008)	Minor variances
<b>Access</b>		
Minor Variances	(0.004)	Minor variances
<b>Shared Services</b>		
Minor Variances	0.000	
<b>Strategy</b>		
Minor Variances	(0.002)	Minor variances
<b>Total Planning &amp; Environment</b>	<b>(0.041)</b>	
<b>Education &amp; Youth</b>		
Inclusion & Progression	0.052	Adverse movement in variance on Out of County placements. Several new placements commenced during September 2017.
Integrated Youth Provision	(0.022)	Minor variances only
School Improvement Systems	(0.002)	Minor variances only
Business Change & Support	(0.009)	Minor variances only
<b>Total Education &amp; Youth</b>	<b>0.019</b>	
<b>Schools</b>	<b>0.000</b>	
<b>People &amp; Resources</b>		
HR & OD	(0.048)	Due to anticipated reallocation of costs within the Disclosure and Barring budget for £0.025m as well as a reduction in employee costs due to a new vacancy and reduction on a number of supplies and services budgets.
Corporate Finance	0.055	As part of the structural review some temporary workforce arrangements have been made permanent as well as extending temporary workforce arrangements until the end of the financial year as the roll out of manager self serve and the operating model review is taking longer than planned.
<b>Total People &amp; Resources</b>	<b>0.006</b>	
<b>Governance</b>		
Legal Services	(0.028)	Reduced employee cost projections as vacancies are to be filled in the near future which has reduced the agency requirement.
Democratic Services	(0.000)	Minor variances.
Internal Audit	0.003	Minor variances.
Procurement	0.013	Minor variances.
ICT	(0.005)	Minor variances.
Minor Variances	0.000	
<b>Total Governance</b>	<b>(0.017)</b>	
<b>Organisational Change 1</b>		
Public Libraries & Arts, Culture & Events	0.000	Minor variances.
Museums		Minor variances.
County Archives		Minor variances.
Leisure	0.000	Minor variances.
Community Assets		Minor variances.
Minor Variances	0.000	
<b>Total Organisational Change 1</b>	<b>0.000</b>	
<b>Organisational Change 2</b>		
Administrative Buildings	(0.007)	Minor Variances
Property Asset And Development	(0.003)	Minor Variances
Caretaking & Security	(0.000)	Minor Variances
Industrial Units	0.017	Minor Variances
CCTV & Open Spaces	0.001	Minor Variances
Minor Variances	(0.001)	
<b>Total Organisational Change 2</b>	<b>0.007</b>	
<b>Chief Executive</b>	<b>0.006</b>	Minor variances.

<b>Central and Corporate Finance</b>	<b>(0.049)</b>	Apprentice Tax Levy, increased in year monthly payments are providing a more accurate projection.
<b>Grand Total</b>	<b>(0.201)</b>	



**Budget Monitoring Report**  
**Council Fund Variances**

**MONTH 6 - SUMMARY**

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
<b>Social Services</b>						
<b>Older People</b>						
Localities	15.990	15.476	(0.514)	(0.530)	Residential and Nursing Care reflects a projected underspend of £0.226m, due to a decrease in service users, an increase in free nursing income from BCUHB and additional property income. Domiciliary Care reflects a projected underspend of £0.025m based on existing service users. Other underspends include a projected underspend of £0.086m on Intake/First Contact of which £0.065m is due to part year vacancy savings from within the Single Point of Access team. Locality Teams staffing reflects a projected underspend of £0.161m due to short term vacancy savings for a number of posts. Overall net minor variances amount to £0.016m.	Continue to monitor and review.
Reablement Services	0.469	0.384	(0.085)	(0.095)	Reablement reflects a projected underspend of £0.085m which is due to additional Continuing Health Care (CHC) funding from BCUHB	Continue to monitor and review.
Community Equipment Contribution	0.478	0.368	(0.110)	(0.110)	Following review of and implementation of an updated Section 33 partnership agreement for the North East Wales Community Equipment Store (NEWCES), the contribution levels of partners have been updated resulting in a reduced level of contribution from FCC going forward. In the longer term this saving has been earmarked for funding of some of the revenue costs for the new extra care facilities.	Future utilisation of the excess of budget to meet some of the revenue costs of the new extra care facilities.

**Budget Monitoring Report**  
**Council Fund Variances**

**MONTH 6 - SUMMARY**

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Resources & Regulated Services	5.983	5.480	(0.502)	(0.280)	The main influences on the projected underspend of £0.502m are short term vacancy savings within provider home care services (£0.093m) and extra care schemes (£0.172m), due to recruitment and retention difficulties in the care sector. Additional residential client contributions amount to £0.210m, together with a further projected underspend of £0.029m on Residential Care due mainly to short term vacancy savings.	Continue to monitor and review.
Minor Variances	0.234	0.232	(0.002)	(0.002)		
<b>Disability Services</b>						
Resources & Regulated Services	19.744	20.026	0.282	0.259	There are long standing and ongoing demand influenced pressures within the externally provided Supported Living services amounting to £0.250m. Work Opportunities and Day Services show a pressure of £0.125m, which is due to the delay in letting a new contract under an alternative delivery model (ADM). There is also a projected underspend of £0.142m on externally purchased care on Physical Disabilities and Sensory Impairment (PDSI).	Continue to monitor and review.
Disability Services	0.716	0.553	(0.163)	0.050	Increased CHC Funding for two service users under Transition to Adulthood from BCUHB. In addition, the contribution the Council is required to make for four high cost Transition service users to Welsh Government for residential college placements has reduced.	Continue to monitor and review.
Administrative Support	0.168	0.039	(0.130)	(0.139)	The projected underspend is due mainly to short term vacancy savings.	Continue to monitor and review.
Minor Variances	0.692	0.689	(0.003)	(0.027)		

**Budget Monitoring Report**  
**Council Fund Variances**

**MONTH 6 - SUMMARY**

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
<b><i>Mental Health Services</i></b>						
Residential Placements	1.127	1.417	0.289	0.320	Ongoing pressure due to the numbers of long term residential placements, despite maximisation of opportunities to secure joint funding contributions from BCUHB	Continue to monitor and review.
Minor Variances	2.537	2.512	(0.025)	(0.025)		
<b><i>Children's Services</i></b>						
Family Placement	2.464	2.639	0.175	0.156	There is a long standing and ongoing pressure due to sustained demand influences beyond the level of the allocated budget.	Continue to monitor and review.
Family Support	0.296	0.352	0.055	0.058	There are pay pressures due to a combination of new contractual arrangements having been implemented for sessional workers and a number of the staff working significant additional hours.	Continue to monitor and review.
Professional Support	4.808	4.958	0.150	0.169	The projected overspend is due mainly to ongoing service pressures particularly within Prevention and Support, and is influenced by the need to support wider regional work on child protection issues	Continue to monitor and review.
Out of County Placements	3.641	4.648	1.008	0.701	This pressure is a continuation of the experience in 2016/17, where there was a significant increase in the number of high cost placements which was partly influenced by interpretations of additional responsibilities under the Social Services and Well-being (Wales) Act 2014.	Continue to monitor and review.
Minor Variances	1.277	1.264	(0.013)	(0.037)		

**Budget Monitoring Report**  
**Council Fund Variances**

**MONTH 6 - SUMMARY**

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
<b>Development &amp; Resources</b>						
Charging Policy income	(2.641)	(2.764)	(0.123)	(0.117)	The projected underspend is due to surplus income which is mainly caused by the full year impact of changes to disregard rules on financial assessments which came into effect from August 2016	Continue to monitor and review.
Safeguarding Unit	0.810	0.930	0.119	0.105	There are continued significant demand influenced pressures on this service particularly within Adults safeguarding due to a significant increase in the numbers of referrals and the ongoing impact of the Deprivation of Liberty Safeguarding (DoLS) assessments.	Continue to monitor and review.
Good Health	0.941	0.804	(0.136)	(0.081)	The projected underspend is due to a number of short term vacancy savings and from recouping an overpayment from a Voluntary Organisation.	Continue to monitor and review.
Minor Variances	2.704	2.725	0.020	(0.006)		
<b>Total Social Services</b>	<b>62.439</b>	<b>62.732</b>	<b>0.292</b>	<b>0.369</b>		
<b>Community &amp; Enterprise</b>						
Customer And Housing Services	1.580	1.580	(0.000)	0.003	Minor variances	
Council Fund Housing	(0.372)	(0.399)	(0.027)	(0.029)	Minor variances	
Regeneration	0.412	0.456	0.044	0.044	Minor variances	
Revenues & Benefits	10.780	10.150	(0.630)	(0.582)	Underspend on the budgeted provision for the Council Tax Reduction Scheme of (£0.448m). Surplus on the Council Tax Collection Fund of (£0.155m). Other minor variances (£0.027m).	Continue to monitor closely as these areas are highly volatile and projections are likely to change throughout the year.
Housing Programmes	0.140	0.124	(0.016)	(0.009)	Minor variances	
<b>Total Community &amp; Enterprise</b>	<b>12.540</b>	<b>11.910</b>	<b>(0.630)</b>	<b>(0.572)</b>		



**Budget Monitoring Report**  
**Council Fund Variances**

**MONTH 6 - SUMMARY**

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
<b>Streetscene &amp; Transportation</b>						
<b>Ancillary Services &amp; Performance</b>						
Waste Collection	7.118	7.495	0.377	0.377	Adverse variance of £0.200m relating to lower than anticipated energy production at the Landfill sites and reduced electricity sales from reducing levels of gas extraction. Environment and Sustainable Development (ESD) grant pressure £0.111m due to the reduction of the grant in 17/18 of 3.7%. Delay in the development of the new Rockcliffe HRC site resulting in additional running costs of two existing sites continuing to operate £0.050m	Energy production income levels being monitored monthly and contracts being prepared for the service to be outsourced. Reported in Programme Board Efficiency Tracker Keep under review as part of MTFS Indicative reduction in ESD grant for 18/19 of 6.9% - £0.202m
Parking & Enforcement	(0.084)	(0.026)	0.058	0.049	Shortfall of income from Flint Car Parking £0.050m. Part year pressure against £0.100m target due to the town centre re-development being ongoing and impacting on the rollout of changes across the town.	Keep under review as part of MTFS Reported in Programme Board Efficiency Tracker
Other Minor Variances	0.798	0.792	(0.006)	(0.006)		
<b>Highways Network</b>						
Highways Network	7.466	7.780	0.314	0.290	Due to ongoing discussions on Community Asset Transfers (CATs), the maintenance liability being transferred for Cemeteries to Town/Community Councils totalling £0.050m has not yet been implemented. Street lighting energy prices above the 2% standard with an increase of 16% resulting in a pressure of £0.131m. Public conveniences at Holywell and Mold (New Street) were due to close in April this year, however they will not close until March 2018 resulting in a pressure of £0.063m.	Keep under review as part of MTFS. Reported in Programme Board Efficiency Tracker. Continue to monitor street lighting energy prices.

**Budget Monitoring Report**  
**Council Fund Variances**

**MONTH 6 - SUMMARY**

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
<b>Transportation &amp; Logistics</b>						
Logistics & Resource Services	4.518	4.693	0.175	0.171	Shared specialist plant with neighbouring Authorities has not materialised from 16/17 business planning proposal £0.050m. Increase in Fleet insurance premium for 17/18 £0.100m	Keep under review as part of MTF5
School Transport	4.734	5.119	0.385	0.385	Ongoing additional subsidy costs following re-procurement for covering various school transport routes £0.185m. The transport costs of additional pupils from John Summers High School to Connahs Quay £0.200m	No additional funding from WG due to Statutory provision requirements. Ongoing consideration will be required in the MTF5 taking account of the cost for future years. Hoping to reduce cost through the Transportation retendering exercise currently ongoing.
Transportation	1.598	2.293	0.695	0.695	Ongoing additional subsidy costs following re-procurement for covering various public transport routes and the delay in introducing the Bus Subsidy efficiency in 17/18 £0.695m Bus Subsidy efficiency saving of £0.145m unlikely to be achieved in year. This is to be offset from any additional savings recognised from the School Transports re-procurement exercise if these come to fruition.	Keep under review as part of MTF5. Reported in Programme Board Efficiency Tracker
Other Minor Variances	1.432	1.432	0.001	0.034		
<b>Total Streetscene &amp; Transportation</b>	<b>27.580</b>	<b>29.578</b>	<b>1.998</b>	<b>1.996</b>		

**Budget Monitoring Report**  
**Council Fund Variances**

**MONTH 6 - SUMMARY**

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
<b>Planning &amp; Environment</b>						
<b>Business</b>						
Pollution Control	0.479	0.574	0.095	0.095	An increase in prosecutions for unlicensed and unsafe residential properties has resulted in two temporary Environmental Health Officers being recruited to deal with this increase in demand.	Business Case to be completed
Minor Variances	1.087	1.071	(0.016)	(0.007)		Continue to monitor committed expenditure and reduce/remove committed expenditure where possible
<b>Community</b>						
Pest Control	0.004	0.048	0.044	0.036	Despite the fact that the service has seen an increase in referrals during 2016/17 and onwards into 2017/18, the income target is unlikely to be achieved, based on current projections.	
Minor Variances	0.898	0.834	(0.064)	(0.039)		Continue to monitor committed expenditure and reduce/remove committed expenditure where possible
<b>Development</b>						
Development Management	(0.386)	(0.116)	0.271	0.277	The projected Planning Fee Income shortfall is currently £0.280m as the economy has not continued to recover to the extent which the 3 year Business Plan forecast.	An improving position at Period 06 following some high value application fees received during the months of July and August. Continue to monitor fee levels and amend projection as required.
Minor Variances	0.158	0.144	(0.014)	(0.012)		Continue to monitor committed expenditure and reduce/remove committed expenditure where possible

**Budget Monitoring Report**  
**Council Fund Variances**

**MONTH 6 - SUMMARY**

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
<b>Access</b>						
Greenfield Valley	0.326	0.295	(0.031)	(0.030)	Vacancy savings and reduced zero hours contracts	Service review within Countryside is currently being undertaken
Minor Variances	1.015	1.023	0.008	0.011		Continue to monitor committed expenditure and reduce/remove committed expenditure where possible
<b>Shared Services</b>						
Minor Variances	0.177	0.177	0.000	(0.000)		Continue to monitor committed expenditure and reduce/remove committed expenditure where possible
<b>Strategy</b>						
Minor Variances	0.834	0.823	(0.011)	(0.008)		Continue to monitor committed expenditure and reduce/remove committed expenditure where possible
Management Strategy	0.340	0.476	0.136	0.136	Balance of Business Planning Efficiencies for Staffing	Continue to monitor committed expenditure and reduce/remove committed expenditure where possible
<b>Total Planning &amp; Environment</b>	<b>4.932</b>	<b>5.351</b>	<b>0.419</b>	<b>0.460</b>		
<b>Education &amp; Youth</b>						
Inclusion & Progression	6.833	6.880	0.047	(0.005)	Variance largely relates to Out of County placements £0.050m. Several new placements commenced during September 2017. Includes other minor variances from across the service (£0.003m).	Continue close monitoring arrangements and updates following moderation meetings.
Integrated Youth Provision	1.291	1.291	(0.000)	0.022	Minor variances only	
School Improvement Systems	1.873	1.860	(0.013)	(0.012)	Minor variances only	
Business Change & Support	0.377	0.358	(0.019)	(0.010)	Minor variances only	
Minor Variances	0.611	0.611	0.000	(0.000)		
<b>Total Education &amp; Youth</b>	<b>10.985</b>	<b>11.000</b>	<b>0.015</b>	<b>(0.005)</b>		

**Budget Monitoring Report**  
**Council Fund Variances**

**MONTH 6 - SUMMARY**

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
<b>Schools</b>	88.862	88.862	0.000	(0.000)		
<b>People &amp; Resources</b>						
HR & OD	2.029	2.217	0.188	0.237	The overspend is due to partial achievement of business planning efficiency and loss of income contribution from Wrexham for Occupational Health Services	Service delivery options are being considered for the Occupational Health Service.
Corporate Finance	2.099	2.375	0.276	0.221	This is due to the roll out of manager self serve and the operating model review taking longer than planned.	Continue to look for income maximisation and progress structural review.
<b>Total People &amp; Resources</b>	<b>4.128</b>	<b>4.592</b>	<b>0.464</b>	<b>0.458</b>		
<b>Governance</b>						
Legal Services	0.688	0.696	0.009	0.037	Minor variances.	Continue to monitor and review.
Democratic Services	1.924	1.927	0.003	0.003	Minor variances.	Continue to monitor and review.
Internal Audit	0.443	0.383	(0.060)	(0.063)	Due to in year vacancies within this service.	Underspend is expected to be in 2017/18 only as plans to recruit to a vacant post are in place.
Procurement	0.168	0.291	0.122	0.109	The overspend is due to a conscious decision to no longer pursue supplier income for registration onto the Council's payment portal.	Pressure to be considered as part of the MTFS.
ICT	4.428	4.513	0.085	0.090	The overspend is mostly due to partial achievement of business planning efficiencies.	Continue to monitor and review. It is expected that the business planning efficiencies will be met in full in 2018/19.
<b>Total Governance</b>	<b>7.651</b>	<b>7.810</b>	<b>0.160</b>	<b>0.176</b>		

**Budget Monitoring Report**  
**Council Fund Variances**

**MONTH 6 - SUMMARY**

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
<b>Organisational Change 1</b>						
Public Libraries & Arts, Culture & Events	1.583	1.577	(0.006)	(0.006)	Minor variances.	Continue to monitor and review.
Museums	0.067	0.067	(0.000)	(0.000)	Minor variances.	Continue to monitor and review.
County Archives	0.286	0.286			Minor variances.	Continue to monitor and review.
Leisure	3.860	3.946	0.086	0.086	Aura Leisure and Libraries Ltd was established on 1st September. This was delayed by 2 months due to a range of queries in 3 separate responses from the Financial Conduct Authority (FCA) in registering the company. These issues are now resolved.	Continue to monitor and review.
Community Assets	0.024	0.024	0.000	0.000	Minor variances.	Continue to monitor and review.
<b>Total Organisational Change 1</b>	<b>5.821</b>	<b>5.900</b>	<b>0.079</b>	<b>0.079</b>		
<b>Organisational Change 2</b>						
Administrative Buildings	1.241	1.136	(0.105)	(0.098)	£0.098m estimated efficiencies from the closure of phases 3 and 4 in County Hall. Other minor variances	
Agricultural Estates	(0.189)	(0.153)	0.035	0.035	Minor Variances	
Property Holdings	0.015	0.027	0.012	0.010	Minor Variances	
Property Asset And Development	0.446	0.380	(0.066)	(0.062)	£0.062m in year salary savings. Other minor variances.	
Caretaking & Security	0.302	0.267	(0.035)	(0.034)	Minor variances	
CPM & Design Services	0.691	0.465	(0.225)	(0.217)	£0.139m projected additional fee income above target. £(0.070)m in year salary savings. Other minor variances.	
Industrial Units	(1.153)	(0.986)	0.168	0.151	£0.168m as a result of unachieved rental income. This will be offset against office efficiencies.	
CCTV & Open Spaces	0.184	0.216	0.032	0.031	Minor Variances	
Minor Variances	0.752	0.749	(0.003)	(0.009)		
<b>Total Organisational Change 2</b>	<b>2.288</b>	<b>2.101</b>	<b>(0.187)</b>	<b>(0.194)</b>		

Budget Monitoring Report  
Council Fund Variances

**MONTH 6 - SUMMARY**

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Chief Executive	2.940	2.827	(0.113)	(0.119)	There are a number of in-year vacancy savings as well as underspends on specialist budgets such as sustainable development, Your Community/Your Council and public relations.	Continue to monitor and review.
Central and Corporate Finance	24.990	23.640	(1.350)	(1.301)	<p>An underachievement on the income target of £0.412m, though work is continuing to identify areas of opportunity.</p> <p>Support Service recharge, has resulted in a shortfall of £0.234m due to a reduction in overall operating costs.</p> <p>Car parking permit income shortfall £0.080m.</p> <p>Reduced Audit fees, underspend of £0.127m.</p> <p>Social Services, one off in year underspend of (£1.608m) held centrally to mitigate any in year overspends - (£0.513m) resulting from remaining pressure budgeted in 17/18 no longer required, (£0.500m) due to funding being secured from the Regional Integrated Care Fund, a revenue grant allocation on a one off basis. An additional (£0.595m) of Welsh Government funding for Social Care has recently been confirmed.</p>	<p>Work is continuing to identify areas of opportunity to generate income. Keep under review as part of MTFS considerations.</p> <p>Social Services - Keep under review as part of MTFS considerations to assess 18/19 impact.</p>

**Budget Monitoring Report**  
**Council Fund Variances**

**MONTH 6 - SUMMARY**

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
					Projected Pension fund variance (£0.288m) due to surplus of budget required for increase in contributions in 2017/18.  Apprentice Tax Levy underspend of (£0.049m), increased data has enabled a more accurate projection.  Minor variances (£0.004m)	Pension Fund / Apprentice Tax Levy - Keep under review in year to consider potential for mitigation of 18/19 pressure.
<b>Grand Total</b>	<b>255.156</b>	<b>256.303</b>	<b>1.147</b>	<b>1.348</b>		



**2017/18 Efficiencies Outturn - Under or Over Achieved**

Portfolio	Original Efficiency	Revised Efficiency	(Under)/Over Achievement
	2017/18 £(m)	2017/18 £(m)	2017/18 £(m)
<b>People &amp; Resources</b>			
Finance - Implementation of Collaborative Planning Software to finance to improve and automate our processes thus enabling workforce efficiencies. Phased roll out of new finance model.	0.270	0.200	(0.070)
Review of Human Resources & Organisational Design operating model and job roles and various other efficiencies.	0.148	0.052	(0.096)
DBS recharges	0.058	0.025	(0.033)
<b>Total People &amp; Resources</b>	<b>0.476</b>	<b>0.277</b>	<b>(0.199)</b>
<b>Governance</b>			
ICT - Reduction in management, staff and non pay costs.	0.350	0.264	(0.086)
<b>Total Governance</b>	<b>0.350</b>	<b>0.264</b>	<b>(0.086)</b>
<b>Social Services</b>			
Develop a 'progression' model for Supported Living.	0.250	0.076	(0.174)
Develop alternative approaches to in house day services and work opportunity schemes.	0.250	0.200	(0.050)
<b>Total Social Services</b>	<b>0.500</b>	<b>0.276</b>	<b>(0.224)</b>
<b>Education &amp; Youth</b>			
Music Service to move to full cost recovery model.	0.035	0.014	(0.021)
<b>Total Education &amp; Youth</b>	<b>0.035</b>	<b>0.014</b>	<b>(0.021)</b>
<b>Organisational Change 1</b>			
Alternative Delivery Models	0.415	0.335	(0.080)
<b>Total Organisational Change 1</b>	<b>0.435</b>	<b>0.355</b>	<b>(0.080)</b>
<b>Community &amp; Enterprise</b>			
Council Tax Reduction Scheme.	0.200	0.648	0.448
<b>Total Community &amp; Enterprise</b>	<b>0.200</b>	<b>0.648</b>	<b>0.448</b>
<b>Streetscene &amp; Transportation</b>			
Develop energy production at landfill.	0.100	0.000	(0.100)
Review subsidised bus routes.	0.350	0.145	(0.205)
<b>Total Streetscene &amp; Transportation</b>	<b>0.450</b>	<b>0.145</b>	<b>(0.305)</b>
<b>Planning &amp; Environment</b>			
Staffing - management restructure.	0.125	0.062	(0.063)
Self financing for Public Protection Services.			
- Animal & Pest Control.			
- Licencing Charging.	0.030	0.000	(0.030)
Increase in planning fees (15% WG increase) and applications	0.015	0.000	(0.015)
Increase in number of planning applications	0.035	0.000	(0.035)
<b>Total Planning &amp; Environment</b>	<b>0.205</b>	<b>0.062</b>	<b>(0.143)</b>
		%	£
<b>Total 2017/18 Budget Efficiencies</b>		<b>100</b>	<b>8.433</b>
<b>Total Projected 2017/18 Budget Efficiencies Underachieved</b>		<b>7</b>	<b>0.610</b>
<b>Total Projected 2017/18 Budget Efficiencies Achieved</b>		<b>93</b>	<b>7.823</b>



**Movements on Council Fund Unearmarked Reserves**

	<b>£m</b>	<b>£m</b>
Total Reserves as at 1 April 2017	10.953	
Less - Base Level	(5.769)	
Total Reserves above base level available for delegation to Cabinet		5.184
Less – allocation from the Contingency Reserve to support initial set up costs and final technical support for the Community Asset Transfer (CAT) of Holywell Leisure Centre and Alternative Delivery Model (ADM) agreed in 2016/17		(0.050)
Less – allocation from the Contingency Reserve to provide financial support to meet in-year budget pressures in 2017/18 for regional economic structures and support for events		(0.052)
Less – projected outturn overspend		(1.147)
<b>Total Contingency Reserve as at 31<sup>st</sup> March 2018</b>		<b>3.935</b>



**Budget Monitoring Report**  
**Housing Revenue Account Variances**

**MONTH 6 - SUMMARY**

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance
<b>Housing Revenue Account</b>					
Income	(33.598)	(33.480)	0.118	0.022	£0.085m reflects the decision to delay implementation of Service Charges to 1st April 2018 (January 2018) to allow more time for full consultation. £0.034m relates to the loss of income on garages following refurbishments and demolition. The remaining balance relates to minor variances of £0.001m,
Capital Financing - Loan Charges	7.545	7.529	(0.016)	(0.016)	Minor Variance
Estate Management	1.633	1.638	0.005	0.017	Minor Variance
Landlord Service Costs	1.318	1.340	0.022	0.002	Minor Variance
Repairs & Maintenance	9.929	9.720	(0.208)	(0.172)	A saving of £0.208m is anticipated on Repairs and Maint. £0.98m relates to staffing costs, £0.120m relates to subcontractor spend. The remaining £0.010m relates to minor variances.
Management & Support Services	2.272	2.268	(0.004)	0.002	Minor Variance
Capital Expenditure From Revenue (CERA)	10.890	10.974	0.084	0.135	The variance of £0.084m relates to an increase in the contribution from revenue towards capital costs. This increase is possible because of decreased costs elsewhere in the HRA. Contributing towards the capital budget from revenue reduces the requirement to borrow.
HRA Projects	0.046	0.046	(0.000)		No Variance
Contribution To / (From) Reserves	(0.035)	(0.035)	0.000	0.009	No Variance
<b>Total Housing Revenue Account</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>(0.000)</b>	

