

CABINET

Date of Meeting	Wednesday 25th September, 2024
Report Subject	Revenue Budget Monitoring Report 2024/25 (Month 4)
Cabinet Member	Cabinet Member for Finance and Social Value
Report Author	Corporate Finance Manager
Type of Report	Operational

EXECUTIVE SUMMARY

The report provides the first detailed overview of the budget monitoring position for the 2024/25 financial year. An interim report was presented in July advising of the significant emerging variances and risks to the revenue budget at that time.

The projected year end positions is as follows:

Council Fund

- An operating deficit of £5.754m (this reduces to £2.754m with the utilisation of the budget risk reserve of £3m agreed when setting the budget))
- A projected contingency reserve balance as at 31 March 2025 of £0.178m (after taking account of previously approved allocations including those approved as part of the 2024/25 Budget).

This significant projected overspend (and impact on our available reserves) is of major concern and needs to be addressed urgently in an attempt to bring expenditure back in line with the approved budget. Based on current projections the council only has a very small amount of contingency reserve which it uses to deal with any significant in-year unforeseen events. It should also be noted that there are also still a number of risks identified in the report that could further worsen the Council's financial position.

Therefore, as required by Financial Procedure Rules - Action Plans will need to be provided by Social Services, Streetscene and Transportation and Housing and Communities which will detail the reasons for the potential overspends and the measures being put in place to improve the position by the end of the financial year.

Our ability to mitigate pressures and risks during the financial year will again predominantly centre on review and challenge of non-essential spend and maximising income streams and grant funding. The moratorium on non-contractually committed spend and vacancy management process put in place during 2023/24 will continue throughout 2024/25 and needs to be applied with rigour.

In addition to the above a robust challenge of our Earmarked Reserves is in progress to identify any un-committed areas that can be released to improve our overall position. The outcome will be included in the next monitoring report (Month 5).

Housing Revenue Account

- Net in-year revenue expenditure is forecast to be £0.098m lower than budget.
- A projected closing balance as at 31 March, 2025 of £4.550m

RECOMMENDATIONS

1	To note 1) the report and the estimated financial impact on the 2024/25 budget and 2) the measures being put in place to improve the financial position by the end of the financial year.
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REPORT DETAILS

1.00	EXPLAINING THE REVENUE BUDGET MONITORING 2024/25
1.01	<p>The report provides the first detailed overview of the budget monitoring position for the 2024/25 financial year. An interim report was presented in July advising of the significant emerging variances and risks to the revenue budget at that time.</p> <p>The projected year end position is as follows:</p> <p>Council Fund</p> <ul style="list-style-type: none"> • An operating deficit of £5.754m this reduces to £2.754m with the utilisation of the budget risk reserve of £3m agreed when setting the budget) • A projected contingency reserve balance as at 31 March 2025 of £0.178m (after taking account of previously approved allocations including those approved as part of the 2024/25 Budget). <p>Housing Revenue Account</p> <ul style="list-style-type: none"> • Net in-year revenue expenditure is forecast to be £0.098m lower than budget.

- A projected closing balance as at 31 March, 2025 of £4.550m

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	92.047	94.197	2.150
Out of County Placements	19.299	20.393	1.094
Education & Youth (Non Schools)	10.148	10.381	0.233
Schools	117.302	117.119	(0.183)
Streetscene & Transportation	42.695	44.731	2.036
Planning Env & Economy	7.682	7.850	0.168
People & Resources	4.290	4.240	(0.050)
Governance	12.066	11.771	(0.295)
Assets	11.403	11.444	0.041
Housing & Communities	18.161	20.900	2.739
Chief Executive	1.641	1.618	(0.023)
Central & Corporate Finance	31.372	29.216	(2.156)
Total	368.106	373.860	5.754
Utilisation of Budget Risk Reserve			(3.000)
Total – Revised Overspend			2.754

1.03

The reasons for the projected variances are summarised within Appendix 1 and shows the detail of all variances over £0.050m and a summary of minor variances for each portfolio.

Significant Variances at Month 4

1.04

Social Services £2.150m

Older Peoples Service £0.545m

- Localities – £0.662m

£0.407m - Residential care costs for older people due to service demand net of client income from property recharges and reimbursements for deputyships and assets held in trust.

£0.201m - Homecare due to high service demand.

Locality workforce and professional support budgets are overspent by £0.038m due to some use of agency and day care is overspending by £0.015m from service demand impacts.

There is also a real risk of significant escalation in costs as there is continued pressure to minimise stays in hospitals. This risk will increase as we enter the winter period, and due to this the service is looking to mitigate this risk by reviewing and changing some service practices.

- Resources & Regulated Services – (£0.118m).

In-house residential care is projecting an overspend by £0.307m due to both workforce and running costs.

Homecare is projecting an underspend of £0.432m, as although demand is high it cannot be met due to recruitment challenges.

The Extra Care budget is projected to overspend by £0.116m due to workforce costs and day care is projected to underspend by £0.109m as the service has reduced since the pandemic.

Adults of Working Age £0.449m

- Resources and Regulated Services £0.454m The PDSI (physically disabled and sensory impaired) budget is projecting a £0.044m overspend due to costs of care packages. The in-house supported living service is projecting an overspend of £0.343m due to care hours and agency costs. The care package costs for independently provided care for learning disability services is also projecting an overspend of £0.251m. The learning disability service day and work provision is projecting an underspend of (£0.184m) due to demand and the costs of care packages.
- Children to Adult Transition Services £0.259m There are three high-cost placements which are causing significant pressure on this budget.
- Professional /Admin Support (£0.082m) due to staff vacancies
- Transition & Disability Services Team (£0.053m) due to additional funding to the service.
- Supporting People (£0.101m) additional income is expected this year from Welsh Government.

Children's Services £1.135m

	<ul style="list-style-type: none"> • Grants £0.058m Advocacy costs increased last year and the trend is expected to continue. The increases are due to inflationary pressures. • Legal & Third Party £0.461m Legal costs are projected to overspend by £0.205m due to the number of cases going through the courts and some use of external professionals. Client support and section 17 costs are projecting to overspend by £0.178m due to meeting legal obligations for safeguarding children and Direct Payments by £0.078m due to service demand. • Residential Placements (£0.374m) There is an additional Welsh Government grant which is supporting the in-house children's residential service development. • Professional Support £0.960m. 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 minimised where possible and additional temporary posts are sometimes required to be able to continue meeting the challenges and demands of Childrens Services. Two managed agency teams were contracted to support the service, although one of these has now ceased, there is a projected overspend of £0.914m as a result. This is being mitigated from underspends, mostly from vacancies, of £0.528m. The Leaving Care budget which supports young people who are Looked After Children, is projected to overspend by £0.423m due to increased numbers of care leavers which includes unaccompanied asylum-seeking children (UAAC). Alternative accommodation for UAAC is being looked at and a reduction in future costs is expected in the near future. The costs of some external contracts are projected to overspend by £0.083m due to inflationary pressures. Costs of Direct Payments to provide support to children with disabilities are projected to overspend by £0.068m due to increases in demand. <p><u>Safeguarding & Commissioning £0.022m</u></p> <ul style="list-style-type: none"> • Charging Policy Income (£0.090m) This is the income from service users who are charged a contribution towards the care they receive. <p>Cumulative adverse variances of £0.112m (below £0.050m individually) across the service area account for the remainder.</p>
1.05	<p>Out of County Placements £1.094m</p> <ul style="list-style-type: none"> • Children's Services £0.898m • Education & Youth £0.196m <p>The significant projected overspend within the Out of County pooled budget is as a result of an increase in the number of new placements agreed in-year and fees incurred to external providers. The overspend</p>

	includes no further contingency and is forecasted based on current caseload only.
1.06	<p>Education & Youth (Non-Schools) £0.233m</p> <p>There is an in-year pressure of £0.247m due to an increase in pupil numbers accessing an external education provider for medical reasons. In previous years, there has been a reliance on grant funding and budget carry forwards. There may be an additional £0.050m available from the 2024/25 ALN (Additional Learning Needs) grant to mitigate some of the pressure, however, we are still working through the commitments of this grant. Other minor variances relate to Plas Derwen and Canolfan Enfys.</p>
1.07	<p>Schools (£0.183m)</p> <p>The variance primarily relates to the following:</p> <p>Free School Meals (FSM) budget - (£0.114m) projected underspend, due to meal take up and levels of eligible FSM children.</p> <p>The Unallocated budget containing Added Years and Copyright Licenses indicates a (£0.123m) underspend.</p> <p>The above underspends are offset by a number of insignificant adverse variances within Primary and Secondary non-delegated, totalling £0.054m.</p>
1.08	<p>Streetscene & Transportation £2.036m</p> <ul style="list-style-type: none"> • Service Delivery – £0.859m. Significant variance of £0.400m in Highways Maintenance costs due to increasing inflationary pressures and demand for temporary repairs on the road network, largely due to the reduction in WG funding and reduced investment in the highway network and fluctuating costs of tar and traffic management for repairs. Increases of £0.200m in Alltami Depot running costs. Budgeted cost reduction proposals relating to Household Recycling Centres (DIY charging and Trade Waste) where implementation dates were later than initially planned have had a significant impact on the outturn variance by £0.250m. • Highways Network - £0.440m Winter Maintenance costs of £0.300m continue to escalate for the provision of vehicles, fuel, labour and salt purchase. Fleet costs in this area have seen significant year-on-year inflationary uplifts. We continue to investigate options to reduce procurement costs and ensure appropriate income/funding in preparation for the start of the winter maintenance season. A report will be presented to Cabinet to consider the delivery of efficiencies relating to decision making relative to marginal weather forecasts. The resilience within Winter Maintenance has been reduced with the Earmarked Reserve being fully utilised in 2023/24 and not being replenished. Additional Street-lighting energy costs of £0.100m are forecast and continue to rise, which has been reflected in the outturn position.

	<ul style="list-style-type: none"> • Transportation - £0.287m School transport significant variance due to transport day costs increase driven by inflation. Social Services transport costs increased due to the recent re-procurement and additional requests for transport. • Regulatory Services - £0.449m Waste strategy increased costs of £0.200m mainly due to increased volumes of residual waste being collected and the Parc Adfer gate fee indexation inflation and £0.100m reduced energy output of gas extraction from former landfill sites and £0.149m shortfall from lower income prices on the recycling markets.
1.09	<p>Planning, Environment and the Economy £0.168m</p> <ul style="list-style-type: none"> • Business (£0.144m) part year vacancy savings with the recruitment process now commenced. • Development £0.207m estimated shortfalls in fee income from Building Control and Land Charges Services • Access & Natural Environment £0.126m – projected costs for Ash Die Back tree works to March, 2025. • Regeneration (£0.053m) – part year savings from Grant Maximisation in rebadging staff costs to numerous Grant schemes. <p>Minor variances across the Portfolio account for the remainder £0.032m</p>
1.10	<p>Governance (£0.295m)</p> <p>The majority of the favourable variance is the projected surplus on the Council Tax Collection Fund (£0.138m), together with part year vacancy savings in Customer Services and an estimated over recovery of fee income within the Registrars Service (£0.113m).</p> <p>Minor variances across the Portfolio account for the remainder (£0.044m).</p>
1.11	<p>Housing and Communities – £2.739m</p> <p>Housing Solutions - £2.741m. Emergency accommodation costs £3.986m, offset with an increase in the HB Income collected (£0.659m) and NOLO Grant of (£0.423m). In addition, there is a £0.075m overspend on the Homeless Hub.</p>
1.12	<p>Central and Corporate Finance (£2.156m)</p> <p>The initial projection on the Central Loans and Investment Account (CLIA) for the 2024/25 indicates an underspend of (£0.250m) as the trend from previous years continues with reduced short-term borrowing costs and income from investments in line with current bank interest rates. The underspend is reduced by potential shortfalls in corporate windfall income targets based on actual receipts to date.</p>

	<p>As a result of the refinancing of Enfinium Group Ltd into Enfinium Parc Adfer Ltd, there is a gainshare benefit to all partner authorities within the North Wales Residual Waste Partnership. Flintshire's estimated gainshare from this undertaking is (£2.108m), net of fees. The variance is being reported corporately as it is purely a corporate re-financing benefit, based on the original investment costs having been costed there.</p> <p>In addition, a commitment has been included to fund the on-going clean-up from the impact of fly tipping at land adjacent to the Riverside Site, Queensferry at a current cost of £0.091m that includes the machine hire, transport and manpower related to the necessary works.</p>
1.13	<p>Tracking of In-Year Risks and Emerging Issues</p> <p>Members were made aware when setting the budget that there were a number of open risks that would need to be kept under close review. An update on these is provided below.</p>
1.14	<p>Council Tax Income</p> <p>Up to the end of July, the 'in-year' collection level is 38.20%, compared to 38.32% in the previous year.</p>
1.15	<p>Pay Awards (Teacher and Non-Teacher)</p> <p><u>Teachers Pay</u></p> <p>The 2024/25 budget provides additional funding for a 5% pay award from September 2024. No formal offer has been made at this stage so it is uncertain whether there will be any variation – positive or negative. However, an uplift of 5.5% has been confirmed in England which may then be replicated in Wales – the uplift in England has been presented as 'fully funded'.</p> <p>Confirmation is still awaited on funding for additional Teacher Pay employer pension costs and negotiations are ongoing between UK Government and Welsh Government– no provision was included in the budget. There is a risk that the costs may not be met in full.</p> <p><u>NJC (Green Book)</u></p> <p>The latest pay offer for NJC (Green Book) employees for the current year (2024/25) is currently in negotiation. The offer made with effect from 1 April 2024 is an increase of £1,290 (pro rata for part-time employees) to be paid as a consolidated, permanent addition on all NJC pay points 2 to 43 inclusive. Together with, an increase of 2.5% on all pay points above the maximum of the pay spine but graded below deputy chief officer.</p> <p>If agreed at this level, there would be an in-year benefit to the budget of over £0.800m. However, if not agreed at this level, any final award in excess of the budgeted amount will need to be met from reserves in the current financial year and would also have the impact of increasing the budget requirement for 2025/26.</p>

	<p><u>Pay Modelling</u></p> <p>No figures are currently included for any impact of the pay modelling review which is intended to help address the problems being encountered by the Council in the recruitment and retention of staff.</p>
1.16	<p>Out of County Placements</p> <p>As in previous years there is potential for significant numbers of new placements. The service areas within this pooled budget continue to do everything possible to manage these risks and additional investment has already been made to further develop in-house provision to help to mitigate against such financial pressures.</p>
1.17	<p>Waste Recycling Infraction Charge</p> <p>The Council did not meet the statutory minimum target, (64%) in 2021/22, for the percentage of municipal waste which must be recycled, prepared for re-use and composted, as specified in Section 3 of the Waste (Wales) Measure 2010. Welsh Government can therefore take steps to impose a penalty on the Council by way of an infraction fine. A potential penalty of up to £0.663m has previously been confirmed.</p> <p>The statutory recycling targets were also not achieved in 2022/23 and 2023/24, which means that further infraction fines of £0.356m and £0.184m respectively could be levied. Therefore, the financial risk across all 3 financial years currently totals £1.203m.</p> <p>Ongoing discussions are taking place with Welsh Government on all of the above and any resolution will be updated in future reports.</p>
1.18	<p>Homelessness</p> <p>There is a significant and growing demand within the Homelessness service. The Council has a statutory duty to provide suitable temporary accommodation for Homeless persons and families who meet the Welsh Government eligibility criteria which are less stringent than in England. The growth in demand commenced in the second half of 2022/23 and has accelerated markedly since the start of 2023.</p> <p>The Council will continue to lobby Welsh Government via the WLGA in conjunction with other Welsh LA's who are experiencing these pressures to seek additional financial support.</p> <p>WG are currently providing support via the No One Left Out grant for which the 2024/25 allocation is currently £0.423m. One favourable impact of the increase in costs and demand is the ability to recover additional Housing Benefit income over and above the amount budgeted which is currently helping to offset the projected overspend by £0.659m.</p>
1.19	<p>Other Tracked Risks</p>

	In addition, there are a number of risks being tracked which may be subject to change and these are summarised below.
1.20	<p>Medium Term Financial Strategy (MTFS) Impact</p> <p>Cabinet considered the latest projection for the MTFS in July which showed an additional budget requirement of £37.778m. Further work has been undertaken over the summer and an update on the latest position is detailed in a separate report on this agenda.</p> <p>All Portfolios consider their financial position, the risks within their service and the impacts on the Medium Term on a monthly basis as part of their Portfolio Management Team meetings.</p>
1.21	<p>Benefits</p> <p>Council Tax Reduction Scheme (CTRS) – Based on current demand, costs are currently projected to be £0.690m over budget, although this will be monitored closely throughout the year due to the potential for growth. There is continued high demand across the whole of the Benefits service which is expected to remain the case for the foreseeable future.</p> <p>Other pressures within the service such as meeting income targets for recovery of overpayments and related bad debt provision increases are also expected to remain. The £0.690m can be fully mitigated by use of the Reserve previously set aside.</p>
1.22	<p>Harpur Trust vs Brazel Case</p> <p>The potential financial impacts are still being determined in response to the Employment Appeal Tribunal (EAT) decision in the case of Harpur Trust v Brazel. The Supreme Court upheld the EAT judgment in the Brazel case in July 2022 which impacts on the calculation of holiday pay entitlements for staff who work for part of the year (i.e., term time). An approved carry forward from 2022/23 for £0.254m has provided some funding towards these costs.</p>
1.23	<p>Achievement of Planned In-Year Efficiencies</p> <p>The 2024/25 budget contains £14.921m of specific efficiencies which are tracked and monitored throughout the year. The Council aims to achieve a 95% rate in 2024/25 as reflected in the MTFS KPI's and fully achieved all efficiencies in the previous financial year.</p> <p>It is projected that 97% of efficiencies will be achieved in 2024/25 and further details can be seen in Appendix 2.</p>
1.24	<p>Unearmarked Reserves</p> <p>The final level of Council Fund Contingency Reserve brought forward into 2024/25 was £2.972m as detailed in the 2023/24 outturn report (subject to audit) elsewhere on this agenda.</p>

	<p>The Base Level Reserves have been increased to £8.985m by using the remaining balance of £3.216m of the COVID-19 Hardship Fund Reserve from 2023/24.</p> <p>Taking the current projected final outturn into account, the contingency reserve <u>available of £0.178m</u>.</p> <p>As required by Financial Procedure Rules all Portfolios will be expected to identify solutions in-year to mitigate the risks and potential overspends identified in the report.</p>
1.25	<p>SUMMARY AND CONCLUSION</p> <p>This significant projected overspend (and impact on our available reserves) is of major concern and needs to be addressed urgently in an attempt to bring expenditure back in line with the approved budget. Based on current projections the Council <u>only</u> has a very small contingency reserve <u>of £0.178m available</u> to deal with any significant in-year unforeseen events. It should also be noted that there are also still a number of risks identified in the report that could further worsen the Council's financial position.</p> <p>Therefore, as required by Financial Procedure Rules - Action Plans will need to be provided by Social Services, Streetscene and Transportation and Housing and Communities which will detail the reasons for the potential overspends and the measures being put in place to improve the position by the end of the financial year.</p> <p>Our ability to mitigate pressures and risks during the financial year will again predominantly centre on review and challenge of non-essential spend and maximising income streams and grant funding. The moratorium on non-contractually committed spend and vacancy management process put in place during 2023/24 will continue throughout 2024/25 and needs to be applied with rigour.</p>
1.26	<p>Earmarked Reserves</p> <p>In addition to the above a robust challenge of our Earmarked Reserves in in progress to identify any un-committed areas that can be released to improve our overall position. The outcome will be included in the next monitoring report (Month 5).</p>
1.27	<p>Housing Revenue Account (HRA)</p> <p>The 2023/24 Outturn Report to Cabinet on 23rd July 2024 showed an un-earmarked closing balance at the end of 2023/24 of £3.512m and a closing balance of earmarked reserves of £2.471m.</p>
1.28	<p>The 2024/25 budget for the HRA is £42.166m which includes a movement of (£0.193m) from reserves.</p>
1.29	<p>The projected outturn for the HRA shows an in-year revenue expenditure (£0.098m) lower than budget with a closing un-earmarked balance as at</p>

	31 st March, 2025 of £4.550m, which at 10.92% of total expenditure satisfies the prudent approach of ensuring a minimum level of 3% - see Appendix 4.
1.30	The budget contribution towards capital expenditure (CERA) is £14.467m.

2.00	RESOURCE IMPLICATIONS
2.01	As set out within the report.

3.00	IMPACT ASSESSMENT AND RISK MANAGEMENT
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 – Budget Variances Appendix 2: Council Fund – Programme of Efficiencies Appendix 3: Council Fund – Movement on Un-earmarked Reserves Appendix 4: 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	<p>Budget: a statement expressing the Council's policies and service levels in financial terms for a particular financial year. In its broadest sense it includes both the revenue budget and capital programme and any authorised amendments to them.</p> <p>Council Fund: the fund to which all the Council's revenue expenditure is charged.</p> <p>Financial Year: the period of twelve months commencing on 1 April.</p> <p>Housing Revenue Account: The Housing Revenue Account (HRA) is a local authority account showing current income and expenditure on housing services related to its own housing stock. The account is separate from the Council Fund and trading accounts and is funded primarily from rents and government subsidy.</p> <p>Projected Outturn: projection of the expenditure to the end of the financial year, made on the basis of actual expenditure incurred to date.</p> <p>Regional Integration Fund (RIF): Funding provided by Welsh Government to encourage integrated working between local authorities, health and housing.</p> <p>Reserves: these are balances in hand that have accumulated over previous years and are held for defined (earmarked reserves) and general (general reserves) purposes. Councils are required to regularly review the level and purpose of their reserves and to take account of the advice of the Chief Finance Officer.</p> <p>Revenue: a term used to describe the day-to-day costs of running Council services and income deriving from those services. It also includes charges for the repayment of debt, including interest, and may include direct financing of capital expenditure.</p> <p>Variance: difference between latest budget and actual income or expenditure. Can be to date if reflecting the current or most up to date position or projected, for example projected to the end of the month or financial year.</p> <p>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.</p>

Budget Monitoring Report - Month 4

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Cause of Major Variances greater than £0.050m	Action Required
Social Services					
Older People					
Localities	24.561	25.223	0.662	Residential care costs for older people are projecting an overspend of £0.407m due to service demand. This amount is net of client income from property recharges and reimbursements for deputyships and assets held in trust. Homecare is £0.201m overspent. Locality workforce and professional support budgets are overspent by £0.038m and day care is overspending by £0.015m. There is a real risk of significant escalation in costs as there is continued pressure to minimise stays in hospitals. This risk will increase as we enter the winter period, and due to this the service is looking to mitigate this risk by reviewing and changing some service practices.	
Resources & Regulated Services	10.010	9.892	-0.118	In-house residential care is projecting an overspend by £0.307m due to employee and running costs. Homecare is predicted to underspend by £0.432m, although demand is high it cannot be met due to recruitment challenges. The Extra Care budget is expected to overspend by £0.116m due to employee costs and day care will underspend by £0.109m.	
Minor Variances	1.511	1.512	0.002		
Adults of Working Age					
Resources & Regulated Services	36.194	36.648	0.454	The PDSI (physically disabled and sensory impaired) budget is reporting a £0.044m overspend due to costs of care packages. The in-house supported living service is £0.343m overspent due to care hours and agency costs. The care package costs for independently provided care for learning disability services is £0.251m overspent. The learning disability service day and work provision is £0.184m underspent. Demand and costs of care packages.	
Children to Adult Transition Services	0.848	1.107	0.259	There are three high cost placements which are costing more than initially estimated.	
Professional and Administrative Support	0.462	0.380	-0.082	The underspend is due to staff vacancies	
Transition & Disability Services Team	0.987	0.934	-0.053	The underspend is due to additional funding to the service	
Supporting People	-0.386	-0.487	-0.101	Additional Supporting People income is expected this financial year	
Minor Variances	6.028	5.999	-0.029		
Children's Services					
Integrated Working	0.200	0.258	0.058	Advocacy costs have increased due to inflationary pressures	
Legal & Third Party	0.283	0.745	0.461	Legal costs are overspent by £0.205m due to the number of cases going through the courts and some use of external professionals. Client support and section 17 costs are overspent by £0.178m and Direct Payments are overspent by £0.078m.	
Residential Placements	1.856	1.483	-0.374	There is a Welsh Government grant which is supporting the in-house childrens residential service development	

Budget Monitoring Report - Month 4

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Cause of Major Variances greater than £0.050m	Action Required
Professional Support	6.222	7.182	0.960	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 minimised where possible and additional temporary posts are sometimes required to be able to continue meeting the challenges and demands of Childrens Services. Two managed agency teams were contracted to support the service, although one of these has now ceased, there is a projected overspend of £0.914m as a result. This is being mitigated from underspends, mostly from vacancies, of £0.528m. The Leaving Care budget which supports young people who are Looked After Children, is overspending by £0.423m due to increased numbers of care leavers which includes unaccompanied asylum seeking children (UAAC). Alternative accommodation for UAAC is being looked at and a reduction in future costs is expected in the near future. The costs of some external contracts are £0.083m overspent due to inflationary pressures. Costs of Direct Payments to provide support to children with disabilities are £0.068m overspent due to demand.	
Minor Variances	4.077	4.107	0.030		
Safeguarding & Commissioning					
Charging Policy income	-3.505	-3.595	-0.090	This is income from service users who are charged a contribution towards the care they receive	
Minor Variances	2.699	2.811	0.112		
Total Social Services	92.047	94.197	2.150		
Out of County Placements					
Children's Services	13.795	14.694	0.898	The Month 4 position shows a significant overspend within the Out of County pooled budget as a result of the following:- an increase in the number of new placements agreed in-year and fees incurred to external providers.	The overspend includes no further contingency and is forecast based on current caseload only.
Education & Youth	5.504	5.700	0.196		
Total Out of County Placements	19.299	20.393	1.094		
Education & Youth (Non-Schools)					
Inclusion & Progression	5.650	5.963	0.313	Variance due to an in year pressure of £0.247m due to an increase in pupil numbers accessing external education providers for medical reasons. In previous years, there has been a reliance on grant funding and budget c/fwds. There may be an additional £0.050m available from the 2024/25 ALN (Additional Learning Needs) grant to mitigate some of the pressure, however, we are still working through the commitments of this grant. A pressure method statement has been submitted for 2025/26. Other minor variances relate to Plas Derwen and Canolfan Enfys.	
Minor Variances	4.498	4.418	-0.080		
Total Education & Youth (Non-Schools)	10.148	10.381	0.233		

Budget Monitoring Report - Month 4

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Cause of Major Variances greater than £0.050m	Action Required
Schools	117.302	117.119	-0.183	The variance primarily relates to the following:- Free School Meals (FSM) budget - (£0.114m) underspend, due to meal take up and levels of eligible FSM children. The Unallocated budget containing Added Years and Copyright Licenses indicates a (£0.123m) underspend. The above underspends are offset by a number of insignificant adverse variances within Primary and Secondary non-delegated, totalling £0.054m	
Streetscene & Transportation					
Service Delivery	8.581	9.441	0.859	Significant Variance of £0.400m in Highways Maintenance Costs due to increasing inflationary pressures and demand for temporary repairs on the road network, largely due to the reduction in WG funding and reduced investment in the highway network and fluctuating costs of tar and traffic management for repairs. £0.200m in Alltami Depot running costs. Budget Efficiency proposals relating to Household Recycling Centres where implementation dates have been delayed have had a significant impact on the outturn variance of around £0.250m.	Method Statements have been submitted for Highway Maintenance and Alltami Depot as 2025/26 MTFS pressures bids.
Highways Network	11.674	12.114	0.440	Winter Maintenance costs of £0.300m continue to escalate for the provision of equipment, labour and materials. Fleet costs in this service area have seen significant year-on-year inflation. A report will be presented to Cabinet to consider the delivery of efficiencies relating to decision making relative to marginal weather forecasts. Street-lighting energy cost of £0.100m as prices and forecasts continue to rise which has been reflected in the outturn position.	We continue to investigate options to reduce procurement costs and ensure appropriate income/funding in preparation for the start of the winter maintenance season.
Transportation	11.023	11.310	0.287	School Transport significant variances due to transport day costs increased driven by the inflation. Social Services Transport costs increased due to recent procurement and additional adult social services requests	
Regulatory Services	11.417	11.866	0.449	Waste Strategy increased costs of £0.200m mainly due to increased volumes of residual waste being collected and Gate Fee Indexation inflation. £0.100m reduced energy output of gas extraction at former landfill sites and a £0.149m shortfall from lower income prices on the recycling markets.	
Total Streetscene & Transportation	42.695	44.731	2.036		
Planning, Environment & Economy					
Business	2.327	2.184	-0.144	Part year vacancy savings recruitment process has commenced	
Community	0.973	1.018	0.045	Fee Income estimated shortfall in Licensing	
Development	-0.200	0.007	0.207	Fee Income estimated shortfall in Building Control and Land Charges	
Access	1.591	1.717	0.126	Projection of costs for Ash Die Back Tree works to March 2025	
Climate Change	0.181	0.135	-0.046	Part year vacancy saving	
Regeneration	0.711	0.658	-0.053	Grant Maximisation - re-allocating staff costs to Grant Projects	
Minor Variances	2.098	2.130	0.032		
Total Planning, Environment & Economy	7.682	7.850	0.168		
People & Resources					

Budget Monitoring Report - Month 4

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Cause of Major Variances greater than £0.050m	Action Required
HR & OD	2.211	2.257	0.046	Historic Business Efficiency in DBS Checks unrealised	
Corporate Finance	2.080	1.983	-0.096	Vacancy Savings	
Total People & Resources	4.290	4.240	-0.050		
Governance					
Legal Services	0.991	1.046	0.055	Locum costs for vacant posts	
Customer Services	0.985	0.872	-0.113	Vacancy savings and fee income over recovery in Registrars	
Revenues	0.371	0.233	-0.138	Potential Surplus on the Council Tax Collection Fund	
Minor Variances	9.719	9.620	-0.099		
Total Governance	12.066	11.771	-0.295		
Assets					
Minor Variances	11.403	11.444	0.041		
Total Assets	11.403	11.444	0.041		
Housing and Communities					
Housing Solutions	4.309	7.049	2.741	Anticipated £2.741m overspend for the service. Emergency accommodation costs £3.986m, offset with an increase in the HB Income collected (£0.659m) and NOLO Grant of (£0.423m). £0.075m overspend on the Homeless Hub	
Minor Variances	13.852	13.851	-0.002		
Total Housing and Communities	18.161	20.900	2.739		
Chief Executive's	1.641	1.618	-0.023		
Central & Corporate Finance	31.372	29.744	-1.628	The initial projection on the Central Loans and Investment Account (CLIA) for the 2024/25 indicates an underspend of (£0.250m) as the trend from previous years continues with reduced short term borrowing costs and income from investments in line with current bank interest rates. This is mitigated by potential shortfalls in Corporate windfall income targets based on actual receipts to date. As a result of the refinancing of Enfinium Group Ltd into Enfinium Parc Adfer Ltd, there is a gainshare benefit to all partner authorities within the North Wales Residual Waste Partnership. Flintshire's estimated gainshare from this undertaking is £1.58m, net of fees. A commitment has been included to fund the on-going clean-up from the impact of fly tipping at land adjacent to the Riverside Site, Queensferry at a current cost of £0.091m that includes the machine hire, transport and manpower related to the necessary works.	
Grand Total	368.106	374.388	6.282		

2024/25 Efficiencies Outturn Tracker - Month 4

Efficiency Description		Accountable Officer	Efficiency Target	Projected Efficiency	(Under)/Over Achievement	Efficiency Open/Closed (O/C)	Confidence in Achievement of Efficiency - Based on (see below) R = High Assumption A = Medium Assumption G = Figures Confirmed	Reason for variation	Mitigating Action if Amber or Red
			2024/25 £m	2024/25 £m	2024/25 £m				
Portfolio							R		
Corporate							A		
Actuarial Review	Portfolio budget reductions	Gary Ferguson	4.000	4.000	0.000	C	G		
Central Loans and Investment Account	Increased income/reduced borrowing	Chris Taylor	1.000	1.000	0.000	C	G		
Additional Income from Fastrack Project	Portfolios	Debbie Griffiths	0.018	0.018	0.000	O	G		
Total Corporate Services			5.018	5.018	0.000				
Assets									
Strategic Funding		Damian Hughes	0.028	0.028	0.000	O	G		
Rent Review - Commercial Assets		Damian Hughes	0.021	0.021	0.000	O	G		
Valuation & Estates	Restructure	Damian Hughes	0.010	0.010	0.000	O	G		
Assets - ADMs			0.059	0.059	0.000				
ADM Budget	Reduction in ADM Budget	Rachael Corbelli	0.065	0.065	0.000	O	G		
Review of External Partners		Rachael Corbelli	0.087	0.087	0.000	O	G		
Total Assets - ADMs			0.152	0.152	0.000				
Chief Executives									
Executive Office	Reduction in Promotions Budget	Joanne Pierce	0.010	0.010	0.000	C	G	Budget Removed	
IT - Mobile Phone contract	Chief Executive's element	Joanne Pierce	0.001	0.001	0.000	C	G	Budget Removed	
Total Chief Executives			0.011	0.011	0.000				
People & Resources									
Corporate Finance	Reduction in Staffing	Gary Ferguson	0.104	0.104	0.000	C	G	Budget Removed	
Feasibility Study budget	Reduction in Budget	Gary Ferguson	0.050	0.050	0.000	C	G	Budget Removed	
HR & OD	Reduction in TU facilities budget	Sharon Carney	0.030	0.030	0.000	C	G	Budget Removed	
Flintshire Trainees	Recruitment Freeze 2024/25	Sharon Carney	0.138	0.138	0.000	C	G	Budget Removed	
Total People & Resources			0.322	0.322	0.000				
Governance									
RSA Tags	Governance element	Gareth Owen	0.003	0.003	0.000	C	G	Budget Removed	
Fees & Charges Review 2023 - Registration Services	Increased income from 2023 Review	Gareth Owen	0.002	0.002	0.000	C	G	Fee Income expected to meet target	
Discretionary Rate Relief		Gareth Owen	0.004	0.004	0.000	C	G	Budget Removed	
Internal Audit	Removal of Vacant Posts	Gareth Owen	0.104	0.104	0.000	C	G	Budget Removed	
IT - Equipment reduction in requirements		Gareth Owen	0.018	0.018	0.000	C	G	Budget Removed	
IT - Mobile Phone contract	Governance element	Gareth Owen	0.015	0.015	0.000	C	G	Budget Removed	
Contact Centre	Reduction in budget	Gareth Owen	0.010	0.010	0.000	C	G	Budget Removed	
Single Person Discount Review 24/25		Gareth Owen	0.250	0.250	0.000	O	A	On going review during the year, forecast to be achieved	
Procurement	Reduction in contribution	Gareth Owen	0.009	0.009	0.000	C	G	Budget Removed	
HRA Recharging	Management Costs Apportionment	Gareth Owen	0.027	0.027	0.000	C	G	Recharge at increased rate agreed with HRA	
Granicus	GovDelivery	Gareth Owen	0.025	0.025	0.000	C	G	Budget Removed	
Registration Services		Gareth Owen	0.040	0.040	0.000	C	G	Fee Income expected to meet target	
Graphic Design		Gareth Owen	0.039	0.039	0.000	C	G	Removal of posts Sept 2024	
Total Governance			0.546	0.546	0.000				
Planning, Environment & Economy									
Fees & Charges Review 2023	Increased income from 2023 Review	Andrew Farrow	0.050	0.050	0.000	O	A	Dependant on actual fee income levels received in year	
Fees & Charges Review 2024	Increased income from 2024 Review	Andrew Farrow	0.017	0.017	0.000	O	A	Dependant on actual fee income levels received in year	
IT - Mobile Phone contract	PE&E element	Andrew Farrow	0.008	0.008	0.000	C	G	Budget Removed	
Planning Fee Income	Fee Income Target Increase	Andrew Farrow	0.295	0.295	0.000	O	A	Dependant on actual fee income levels received in year	
Ambition North Wales Contribution	Budget Saving	Andrew Farrow	0.035	0.035	0.000	C	G	Budget Removed	
Wales Rally GB	Budget Saving	Andrew Farrow	0.030	0.030	0.000	C	G	Budget Removed	
Total Planning, Environment & Economy			0.435	0.435	0.000				
Streetscene & Transportation									
Cash in Transit - reduced costs	Part of transition to Card and App payments at car parks	Katie Wilby	0.012	0.012	0.000	O	G	Efficiency originated by Revenues but operated by S&T	
Fees & Charges Review 2023 - Green Waste	Increased income from 2023 Review	Katie Wilby	0.099	0.099	0.000	O	G		
Fees & Charges Review 2023 - Car Parking	Increased income from 2023 Review	Katie Wilby	0.063	0.063	0.000	O	G		
Fees & Charges Review 2023 - Bersavement Services	Increased income from 2023 Review	Katie Wilby	0.033	0.033	0.000	O	G		
Fees & Charges Review 2024 - Bersavement Services	Increased income from 2024 Review	Katie Wilby	0.012	0.012	0.000	O	G		
IT - Mobile Phone contract	S&T element	Katie Wilby	0.011	0.011	0.000	C	G		
Part time opening of HWRC's		Katie Wilby	0.250	0.225	(0.025)	O	A	HWRC sites open over part of the week rather than the full 7 days e.g. Friday to Monday. Savings would come from labour. Security of sites could become an issue when they are closed, which could incur additional costs. Fly tipping could increase as a result of the part-time closure (as happened during the pandemic) and there may be an impact on residual waste tonnages as residents seek to divert the waste to other collection methods. Started on 6th May hence £25k shortfall of Efficiency pressure.	Implementation Date 6th May
Review/reduce service standards	Grass cutting etc.	Katie Wilby	0.025	0.025	0.000	O	G	Range of grass cutting and grounds maintenance operations in place, which vary from external contracted services on highway verges, roundabouts and central reservations, weed spraying, tenant gardens and school grounds to our own in-house service delivery for amenity areas and public open spaces, such as car parks, cemeteries, leisure centres, libraries, Council offices and housing estates, town centres, sheltered housing, bus stops and play areas and playing fields, nature conservation areas. This proposal would see all grass cutting operations externalised through a contract.	

Efficiency Description		Accountable Officer	Efficiency Target	Projected Efficiency	(Under)/Over Achievement	Efficiency Open/Closed (O/C)	Confidence in Achievement of Efficiency - Based on (see below) High Assumption A = Medium Assumption G = Figures Confirmed	Reason for variation	Mitigating Action if Amber or Red
			2024/25 £m	2024/25 £m	2024/25 £m		R A		
Portfolio									
Review/reduce service standards	Cemetery maintenance	Katie Wilby	0.025	0.025	0.000	O	G	Discretionary service - savings would come from reduction in labour, plant and materials. Likely to generate complaints from members of the public. Previously considered transferring responsibility to Town/Community Councils, but no appetite or capacity to take this on.	
Introduce Night Working		Katie Wilby	0.025	0.025	0.000	O	G	Streetscene introduced an evening shift in 2012. A small number of people work through the night (365 days a year) dealing with emergencies and small amounts of planned works. The proposal will see this level of work increase with operations such as gully emptying, town centre sweeping etc. carried out during the evening and overnight period. The saving will be generated by a reduction in plant and equipment. Impact on communities due to evening and night working. Workforce/Trade Union support will be required. There was a lack of appetite to continue when previously introduced and unable to recruit or maintain staff on a night time shift, due to the unsociable hours	
Reduce cleansing standards and enforce zero balance for littering		Katie Wilby	0.030	0.030	0.000	O	G	Potential consequential impact on littering and fly tipping, which would require additional resources for enforcement.	
In-house services e.g. weed spraying, traffic management		Katie Wilby	0.035	0.035	0.000	O	G	Cost-benefit assessment to be undertaken to assess whether in-house provision would be more cost efficient than a contracted service	
Full cost recovery for supporting community events		Katie Wilby	0.010	0.010	0.000	O	G	Introduce a charge for providing support for community events for road closures, such as fairs, festivals, street parties etc. Currently, costs are approx. £25k per annum. The charge would help to mitigate the cost.	
Reduce non essential services on Bank Holidays (x5)		Katie Wilby	0.077	0.077	0.000	O	G	Stand 85% of Grounds, Highways, Streetlighting, Cleansing on 5 Bank Holidays per year. Currently, operations for these services continue on public holidays. Savings would come from the reduction in overtime.	
Charging for DIY Waste streams at HWRC's		Katie Wilby	0.300	0.175	(0.125)	O	A	A number of local authorities charge for DIY waste streams, such as soil, rubble, plasterboard and waste wood, as these waste streams are costly to treat and dispose, which is no longer sustainable or affordable. Charging would ensure cost recovery of these non-household waste streams.	August Implementation Date
Remove vacancies for Schools Crossing Patrols		Katie Wilby	0.084	0.084	0.000	O	G	The portfolio currently has vacancies for crossing patrol officers within the road safety team, which could be given up.	
Remove Officer vacancies across the Portfolio		Katie Wilby	0.294	0.294	0.000	O	G	2 x Transport Strategy Officers; 1 x Road Safety Officer; 1 x Business Manager; 1 x Support Services Officer; 1 x Enforcement Officer; 1 x Waste Disposal Manager.	
Charge for Trade Waste at one HRC site		Katie Wilby	0.200	0.100	(0.100)	O	A	A number of local authorities currently provide a facility for commercial traders and businesses to dispose of their waste through a chargeable service. There is the potential to designate one of the Council's HRC sites for trade waste only for the receipt of other chargeable recyclable materials (wood, soil, rubble, green waste etc) from businesses.	August Implementation Date
Increase fees for Bulky Waste		Katie Wilby	0.010	0.010	0.000	O	G	Currently charge for bulky waste collections. The fee could be increased in line with inflation (by £5 per collection).	
Reduce SmartClient for Technical Support		Katie Wilby	0.025	0.025	0.000	O	G	ground surveys. Reduce budget available.	
Winter Maintenance Review of Weather Stations for 2024/25		Katie Wilby	0.025	0.025	0.000	O	G	Review is already underway for the use of route-based forecasting or domain-based forecasting instead of the current approach	
Total Streetscene & Transportation			1.644	1.394	(0.250)				
Social Services									
Fees & Charges Review 2023	Increased income from 2023 Review	Craig Macleod	0.063	0.063	0.000	O	G		
Fees & Charges Review 2024	Increased income from 2024 Review	Craig Macleod	0.021	0.021	0.000	O	G		
RSA Tags	Social Services element	Craig Macleod	0.002	0.002	0.000	O	G		
IT - Mobile Phone contract	Social Services element	Craig Macleod	0.046	0.011	(0.035)	O	A		
	Reduction to contract with Newydd	Craig Macleod	0.100	0.050	(0.050)	O	A	The efficiency is a high proportion of the total cost of mobile units in 2023/24 and unlikely it will be achieved in full. Negotiations are ongoing with Newydd and the reduction has not yet been agreed. As we are several months into the financial year the full amount will not be achieved in 2024/25.	
Newydd Cleaning Contracts									
Reduce Regional Contribution	Reduction to in-year contribution to Regional Team	Craig Macleod	0.025	0.025	0.000	O	G		
Extra BCUHB contribution to Marleyfield	Additional income from BCUHB for hospital discharge beds	Craig Macleod	0.040	0.040	0.000	O	G		
Service Review	Reduction in posts		0.075	0.035	(0.040)	O	A	This is dependent on natural wastage of posts which can then be deleted. This will occur within the financial year and so the efficiency will not likely be achieved in full this financial year.	
Vacancy Management	In-year vacancy savings	Craig Macleod	0.100	0.100	0.000	O	G		
Increase to Income budget	Older People Commissioning	Craig Macleod	0.050	0.050	0.000	O	G		
Disability Day Service	Reduced budget	Craig Macleod	0.040	0.040	0.000	O	G		
Appointeeship service charging	Increased income	Craig Macleod	0.050	0.025	(0.025)	O	A	There will be a requirement for a consultation with stakeholders meaning the efficiency will be unable to be implemented at the start of the financial year and will likely be towards the midway point.	
Additional Contributions for residential care from BCUHB	Additional income from BCUHB for hospital discharge beds	Craig Macleod	0.010	0.010	0.000	O	G		
Efficiencies to Planned Contracts with Third Sector	Reduced expenditure	Craig Macleod	0.020	0.020	0.000	O	G		
Grant Maximisation		Craig Macleod	0.100	0.100	0.000	O	G		
Reduced NEWCES contribution	Reduced expenditure	Craig Macleod	0.010	0.010	0.000	O	G		
Grant funding for Adult Social Services	2024/25 only	Craig Macleod	0.100	0.100	0.000	O	G		
Disability services	Charging for college placements pending financial assessments	Craig Macleod	0.020	0.020	0.000	O	G		
Total Social Services			0.872	0.722	(0.150)				
Housing & Communities									
RSA Tags	Housing & Communities element	Vicky Clark	0.001	0.001	0.000	O	G		

Efficiency Description	Accountable Officer	Efficiency Target	Projected Efficiency	(Under)/Over Achievement	Efficiency Open/Closed (O/C)	Confidence in Achievement of Efficiency - Based on (see below) R = High Assumption A = Medium Assumption G = Figures Confirmed	Reason for variation	Mitigating Action if Amber or Red
		2024/25	2024/25	2024/25				
		£m	£m	£m				
Portfolio						R		
IT - Mobile Phone contract	Housing & Communities element	Vicky Clark	0.009	0.009	0.000	C	A	
CTRS Reduction	Budget Reduction	Vicky Clark	0.254	0.254	0.000	O	G	Use of the Reserve in 2024/25 instead of base budget pressure
Total Housing & Communities			0.264	0.264				
Education & Youth								
Fees & Charges Review 2023 - Integrated Youth Service	Increased income from 2023 Review	Claire Homard	0.001	0.001	0.000	O	G	
Fees & Charges Review 2024 - Integrated Youth Service	Increased income from 2024 Review	Claire Homard	0.001	0.001	0.000	O	G	
RSA Tags	Education & Youth element	Claire Homard	0.007	0.007	0.000	O	G	
IT - Mobile Phone contract	Education & Youth element	Claire Homard	0.005	0.005	0.000	C	G	
GWE - Reduction in Contribution		Claire Homard	0.099	0.099	0.000	O	G	
Early Entitlement	Reduced numbers accessing Early Entitlement	Claire Homard	0.075	0.075	0.000	O	G	
Adult Community Learning	Income generation	Claire Homard	0.010	0.010	0.000	O	G	
Youth Services	Buildings Asset transfer of some buildings	Claire Homard	0.032	0.032	0.000	O	G	
Business Support Review		Claire Homard	0.032	0.032	0.000	O	G	
School Planning & Provision	Mobile Classrooms	Claire Homard	0.010	0.010	0.000	O	G	
School Planning & Provision	Transition Funding	Claire Homard	0.010	0.010	0.000	O	G	
Inclusion & Progression	Contribution towards PEP Caseworker	Claire Homard	0.020	0.020	0.000	O	G	
Total Education & Youth			0.302	0.302				
Schools								
Utility Costs		Claire Homard	0.600	0.600	0.000	O	G	
School Demography		Claire Homard	0.675	0.675	0.000	O	G	
3% Reduction in Delegated Funding		Claire Homard	3.273	3.273	0.000	O	G	
Remove Schools Deficit Subsidy for 1 year		Claire Homard	0.750	0.750	0.000	C	G	
Total Schools			5.298	5.298				
Total 2024/25 Budget Efficiencies			14.921	14.522	(0.400)			

	%	£
Total 2024/25 Budget Efficiencies	100	14.921
Total Projected 2024/25 Budget Efficiencies Underachieved	-3	(0.400)
Total Projected 2024/25 Budget Efficiencies Achieved	97	14.522
Total 2024/25 Budget Efficiencies (Less Previously agreed Decisions)	100	0.000
Total Projected 2024/25 Budget Efficiencies Underachieved	0	0.000
Total Projected 2024/25 Budget Efficiencies Achieved	0	0.000

Movements on Council Fund Unearmarked Reserves

	£m	£m
Total Reserves as at 1 April 2024	15.271	
Less - Base Level	(8.985)	
Total Reserves above base level available for delegation to Cabinet		6.286
Less - Children's Services Legal Costs		(0.142)
Less - Approved "Budget Risk" Reserve 2024/25		(3.000)
Less - Approved Time Limited Pressures 2024/25		(0.172)
Add - Transfer to Reserve Budget 2024/25		0.437
Less - Cambrian Aquatics approved funding		(0.200)
Less - Provision of Free School Meals payment to eligible children during the summer school holidays		(0.277)
Less - estimated impact of the pay award		0.000
Less - Month 4 projected outturn		(2.754)
Total Contingency Reserve available for use		0.178

Budget Monitoring Report
Housing Revenue Account Variances

MONTH 4 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Cause of Major Variance	Action Required
Housing Revenue Account					
Income	(42.166)	(41.958)	0.207	There is a net pressure relating to void properties of £0.220m. This relates to costs such as void rent loss, council tax charges and service charges and is net of additional income relating to new build properties and voids moving to target rent. We are anticipating a variance of approximately £0.004m on garage rents. Other minor variances of (£0.009m).	
Capital Financing - Loan Charges	6.845	6.845			
Estate Management	3.206	2.998	(0.208)	Projected vacancy savings of approximately (£0.232m) which is being offset by agency costs of £0.133m. Additional allocation of Housing Support Grant (£0.120m). Other minor variances of £0.011m.	
Landlord Service Costs	1.799	1.834	0.035	Projected vacancy savings of approximately (£0.142m) which is being offset by agency costs of £0.110m. Material increased costs of £0.052m. Other minor variances of £0.015m.	
Repairs & Maintenance	12.739	12.762	0.022	Minor variances	
Management & Support Services	2.787	2.632	(0.155)	Projected vacancy savings of approximately (£0.067m). Reduction in Support Recharge -(£.068m). Other minor variances of (£0.022m)	
Capital Expenditure From Revenue (CERA)	14.467	14.467			
HRA Projects	0.130	0.130	(0.000)		
Contribution To / (From) Reserves	0.193	0.193			
Total Housing Revenue Account	0.000	(0.098)	(0.098)		