

Final Accounts 2017/18						
Adults, Health and Wellbeing Department	Proposed Budget 2017/18	Final Position 2017/18	Gross Overspend / (Underspend) 2017/18	Use of Other Sources or Other Recommended Adjustments	Revised Overspend / (Underspend)	Net Over/(Under) Spend Quarter 3 Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Adults Services						
Older Peoples Services						
Residential and Nursing - Homes	10,378	10,181	(197)	0	(197)	(74)
Home Care	6,223	5,551	(672)	457	(215)	(84)
Other	1,613	1,400	(213)	0	(213)	(271)
	18,214	17,132	(1,082)	457	(625)	(429)
Physical Disability Services						
Residential and Nursing	492	478	(14)	0	(14)	(7)
Home Care	998	961	(37)	0	(37)	51
Other	675	646	(29)	0	(29)	(159)
	2,165	2,085	(80)	0	(80)	(115)
Learning Disability Services	14,566	14,087	(479)	0	(479)	(382)
Mental Health Services						
Residential and Nursing	1,492	1,658	166	0	166	253
Other	1,881	1,681	(200)	0	(200)	(109)
	3,373	3,339	(34)	0	(34)	144
Other Services (Adults)						
Management	299	288	(11)	0	(11)	(16)
Older People and Physical Disability Team	2,445	2,437	(8)	0	(8)	52
	2,744	2,725	(19)	0	(19)	36
Adults Services Total	41,062	39,368	(1,694)	457	(1,237)	(746)

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Area:-	£'000	£'000	£'000	£'000	£'000	£'000
<u>Provider Services (showing net budget)</u>						
Residential Care	(699)	(337)	362	0	362	271
Day Care	(195)	(106)	89	0	89	13
Community Care	(56)	214	270	0	270	339
Other	(75)	(134)	(59)	0	(59)	(79)
<u>Total Provider Services</u>	(1,025)	(363)	662	0	662	544
<u>Other Services</u>						
Housing Services	1,535	1,547	12	0	12	37
Departmental Central Services (including the Department's savings schemes)	3,091	3,517	426	0	426	263
2017/18 Final Account Adjustment				37	37	0
<u>Total Other Services</u>	4,626	5,064	438	37	475	300
<u>Adults, Health and Wellbeing Total</u>	44,663	44,069	(594)	494	(100)	98

Adults, Health and Wellbeing

Older Peoples Services - an increase in the income contributions, and a reduction in the number of home care packages. A grant of £457k was received from the Welsh Government late in the year towards supporting social services over the winter. As the Department is underspending in 2017/18, they are eager to carry forward a sum equal to the grant to ensure flexibility in the future.

Physical Disability Services - an underspend on direct payments and home care is assisting in reducing the effect of the overspend on supported accommodation.

Learning Disability Services - most of the fields within this area are underspending except for supported packages which are overspending as there has been slippage in realising the savings schemes. Two expensive out of county cases have ceased during the quarter.

Mental Health Services - three residential cases have ended, vacant positions, and a grant was received in the alcohol and drugs area, are all contributing towards the underspend.

Provider Services - an increase in the overspend trend, stemming mainly from related costs and staffing matters. A reduction in the overspend on community care with an increase in the hours provided and better management of travelling and non-contact hours.

Other Services - Central Services - a failure to realise £436k of the savings in 2017/18. A report was submitted to the Cabinet on 13 March 2018 re-packaging savings schemes so that they could be realised. On the other hand, re-assessing independent living packages has resulted in less demand for the service.

It is recommended that £457k is transferred, equal to the supporting social services grant over the winter to a specific reserve, to support flexibility and facilitate the transformation in the Adults field for the future.

Harvest (£37k) of the underspend, that is, the sum in excess of (£100k) in Adults, Health and Wellbeing, to be used to assist Departments that are overspending this year.

Final Accounts 2017/18						
Children and Families Department	Proposed Budget 2017/18	Final Position 2017/18	Gross Overspend / (Underspend) 2017/18	Use of Other Sources or Other Recommended Adjustments	Revised Overspend / (Underspend)	Net Over/(Under) Spend Quarter 3 Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Service Management	527	508	(19)	0	(19)	(19)
Operational Services	2,030	2,286	256	0	256	156
Placement Services						
Out of County Placements	1,947	2,352	405	0	405	325
Agency Fostering	928	1,063	135	0	135	86
Internal Fostering	1,675	1,777	102	0	102	55
Other Support services	1,570	1,640	70	0	70	79
	6,120	6,832	712	0	712	545
Post-16 Services	923	918	(5)	0	(5)	(10)
Specialist Services/Derwen	1,592	1,614	22	0	22	62
Youth Justice Services	239	199	(40)	0	(40)	(39)
Early Years Services	123	96	(27)	0	(27)	(53)
Other Services	1,323	1,200	(123)	0	(123)	(47)
2017/18 Final Account Adjustment				(676)	(676)	0
Children and Families Total	12,877	13,653	776	(676)	100	595

Children and Families

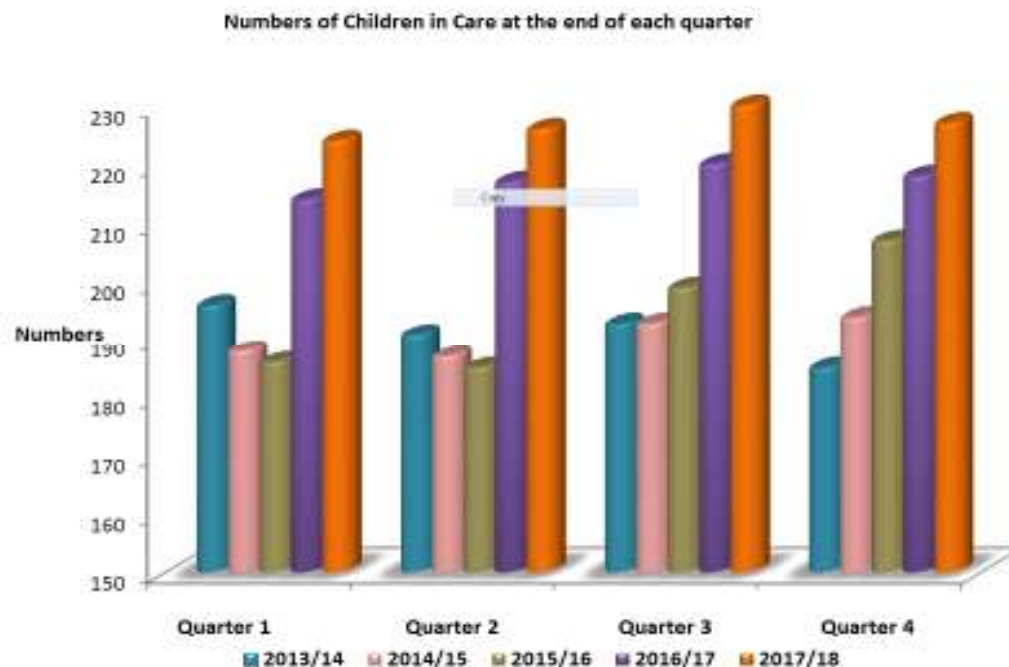
Operational Services - an increase in the number of children in care but not in fostering placements, together with additional pressure in supporting families leading to a higher overspend.

Placement Services - a further increase in the overspend on out of county placements to £405k following on from one new long term case, with four of the fifteen cases now being 17, and accordingly coming to an end in 2018/19. Three cases of fostering through agencies, four new internal fostering cases and six additional 'Staying On' cases during the quarter resulting in a further overspend. The overspend tendency on fostering allowances and residential order allowances continues.

Other Services - receipt of grant funding and staff turnover is responsible for the underspend of (£123k).

The increasing pressure from the number of cases by the Department can be seen in the chart below. In the circumstances, it is therefore recommended that one-off partial support of £676k be offered to assist the Department with this year's problematic financial position, thus limiting the overspend to be carried forward by the Department to £100k.

It is recommended that the Children and Families Department receive one-off financial support of £676k to alleviate the majority of the 2017/18 overspend, enabling them to move on to face the 2018/19 challenges.



Final Accounts 2017/18						
Education Department	Proposed Budget 2017/18	Final Position 2017/18	Gross Overspend / (Underspend) 2017/18	Use of Other Sources or Other Recommended Adjustments	Revised Overspend / (Underspend)	Net Over/(Under) Spend Quarter 3 Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Delegated Schools	71,826	71,826	0	0	0	0
Transport	4,246	4,530	284	(207)	77	240
Redundancy and Early Retirement	1,373	1,373	0	0	0	(7)
Out of County	945	871	(74)	0	(74)	(36)
Catering and Cleaning	123	383	260	0	260	198
Nursery Education	576	541	(35)	0	(35)	(4)
School Improvement Grant	587	552	(35)	0	(35)	(35)
Management	1,239	1,098	(141)	0	(141)	(81)
Additional Learning Needs and Inclusion	3,179	3,212	33	0	33	14
Further Education	24	13	(11)	0	(11)	(7)
Education Contribution to Joint-Committees	1,088	1,004	(84)	0	(84)	(34)
Other	(2,559)	(2,549)	10	0	10	(10)
Education Total	82,647	82,854	207	(207)	0	238

Education

Transport - The overspend trend seen during the year continues, with an increase to £284k by the year end. A deficit of £49k on the sale of post-16 transport tickets, overspend of £27k on school buses, and £208k on school taxi transport, stemming from an increase in demand since the budget was established. In the previous review, the Education Head, in consultation with the Environment Head was requested to review the increase in the spend on school taxi transport, and then act to manage the position. We understand that work is ongoing to review the arrangements that give rise to the calls for new transport, and initial re-modeling work of providing transport, to reduce costs. Members will remember, when approving the 2018/19 budget in the Cabinet on 13 February and in the full Council 8 March 2018, it was recommended that the overspend on school transportation was to be eliminated at year end.

Out of County - the out of county committment has reduced leading to an underspend of (£74k) at the end of the financial year.

Catering and Cleaning - an increase in the overspend to £260k, a combination of costs stemming from sickness and staffing matters, a delay in fulfilling the Free Breakfast savings scheme, together with a shortfall in the meals income and the care element of the breakfast scheme.

Management - an increase in the underspend during the quarter stemming from staff turnover and success in attracting income and grants.

Education Contribution to Joint-Committees - an underspend of (£84k) stemming from the use of grant funding together with early realisation of savings schemes.

It is recommended that £207k of bridging finance is transferred to the Education Department, whilst the policies and transport arrangements are reviewed.

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Economy and Community Department	Proposed Budget 2017/18	Final Position 2017/18	Gross Overspend / (Underspend) 2017/18	Use of Other Sources or Other Recommended Adjustments	Revised Overspend / (Underspend)	Net Over/(Under) Spend Quarter 3 Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Management	388	389	1	0	1	0
Community Learning	2,788	2,708	(80)	0	(80)	(44)
Tourism and Heritage	1,054	1,061	7	0	7	10
Economy and Community	341	357	16	0	16	(8)
Healthy Communities	1,357	1,378	21	0	21	(19)
Economy and Community Total	5,928	5,893	(35)	0	(35)	(61)

Economy and Community

The underspend has reduced to (£35k) by the year end, with a reduction in the receipt of income from Leisure Centres during the last quarter. Within this position, some services are overspending, including Marine, Galleries and Museums, and Leisure facilities, but balanced by an underspend in other fields such as Business Support, Sports Development, Country Parks and Archives. The Department has also realised savings early this year in preparation for the 2018/19 savings schemes.

Community Learning - an increase in the overspend to (£80k) which is a combination of an underspend of (£53k) on the Youth Service, and staff turnover is responsible for an underspend of (£27k) on Community Regeneration.

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Highways and Municipal Department (including Trunk Road Agency)	Proposed Budget 2017/18	Final Position 2017/18	Gross Overspend / (Underspend) 2017/18	Use of Other Sources or Other Recommended Adjustments	Revised Overspend / (Underspend)	Net Over/(Under) Spend Quarter 3 Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Highways Services (including Trunk Roads)	9,022	9,071	49	0	49	146
Engineering Services	385	497	112	0	112	81
Municipal Services						
Waste	7,795	7,979	184	0	184	142
Other	2,807	2,800	(7)	0	(7)	66
Municipal Provider Units	745	710	(35)	0	(35)	(31)
2017/18 Final Account Adjustment				(203)	(203)	0
Highways and Municipal Total	20,754	21,057	303	(203)	100	404

Highways and Municipal (including Trunk Road Agency)

Highways Services - a shortfall in the income on external contracts and maintenance work during the long and hard winter this year resulted in a substantial overspend. Receipt of a £165k grant from the Welsh Government towards the costs was insufficient, and accordingly, the Department has had to use its severe weather reserve to try to alleviate the position.

Engineering Services - a combination of failure to realise savings schemes, staffing matters and the loss of an external contract are responsible for the overspend, together with additional staffing costs in the CCTV field during the last quarter.

Waste - an increase in sickness costs, transport and vehicle hire, and increasing costs of handling and transporting recyclable materials. The Department has used budgets from other fields and reserves to reduce the overspend.

Municipal Services - Other - an overspend on street cleaning operational costs, but balanced by higher fourth quarter crematorium and cemetery income.

As the Department has transferred budgets and used reserves to try to reduce the overspend, it is reasonable to provide one-off financial support to assist the Department with the financial position.

It is recommended that Highways and Municipal are to receive one-off partial financial assistance of £203k to limit the overspend to be carried forward by the Department to £100k, to assist them with facing the challenge of 2018/19.

Final Accounts 2017/18						
Environment Department	Proposed Budget 2017/18	Final Position 2017/18	Gross Overspend / (Underspend) 2017/18	Use of Other Sources or Other Recommended Adjustments	Revised Overspend / (Underspend)	Net Over/(Under) Spend Quarter 3 Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Department Management	377	328	(49)	0	(49)	(3)
Planning Services						
Development Control	258	298	40	0	40	0
Other	(16)	(32)	(16)	0	(16)	(13)
	242	266	24	0	24	(13)
Street Works and Transport Services						
Forward Planning	(23)	17	40	0	40	1
Road Safety	127	119	(8)	0	(8)	(15)
Traffic and Statutory Arrangenets	365	378	13	0	13	(7)
Parking and Parking Enforcement	(1,843)	(1,795)	48	0	48	(5)
Integrated Transport	1,606	971	(635)	378	(257)	(40)
Enforcement and Traffic	22	23	1	0	1	6
	254	(287)	(541)	378	(163)	(60)
Countryside and Access Services	714	726	12	0	12	13
Joint Planning Policy Unit	299	299	0	0	0	0
Public Protection Services	1,427	1,384	(43)	0	(43)	(2)
Catering, Cleaning and Caretakers	1,446	1,476	30	0	30	4
2017/18 Final Account Adjustment				89	89	0
Environment Total	4,759	4,192	(567)	467	(100)	(61)

Environment

A continuation in the underspend trend across a number of Department services, mainly on vacant posts, therefore one-off effect in 2017/18.

Street Works and Transport Services - Loss of income from parking fees, and Forward Planning financing capital expenditure. In Integrated Transport, financial support has been received from the Welsh Government towards the increasing costs following on from re-tendering bus routes of one bus operator recently, together with receipt of additional bus grant during March. The Department is eager to earmark £378k of this to meet related bus costs in 2018/19.

It is recommended that an underspend of £378k relating to buses and route costs in the Environment Department is transferred to a specific reserve, to be used in 2018/19.

Harvest (£89k) of the Environment Department underspend, that is the sum in excess of (£100k), to be used to assist Departments that are overspending in 2017/18.

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Consultancy Department	Proposed Budget 2017/18	Final Position 2017/18	Gross Overspend / (Underspend) 2017/18	Use of Other Sources or Other Recommended Adjustments	Revised Overspend / (Underspend)	Net Over/(Under) Spend Quarter 3 Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Roads and Engineering Services	(417)	(527)	(110)	0	(110)	(57)
Building Services	(35)	(43)	(8)	0	(8)	25
Flood Risk Management Unit Services	566	575	9	0	9	0
Building Control	119	146	27	0	27	23
Consultancy Total	233	151	(82)	0	(82)	(9)

Consultancy

Roads and Engineering Services - success in attracting additional income from a combination of internal and external work, has resulted in an increase in the income from the Welsh Government, Trunk Roads and external bodies in the last quarter, thus responsible for the underspend increasing to (£110k).

Building Services - an underspend at the end of the year stemming from attracting more income for work from external bodies, together with an underspend on staffing costs.

Rheolaeth Adeiladu - an income shortfall responsible for the overspend of £27k.

Final Accounts 2017/18						
Central Departments	Proposed Budget 2017/18	Final Position 2017/18	Gross Overspend / (Underspend) 2017/18	Use of Other Sources or Other Recommended Adjustments	Revised Overspend / (Underspend)	Net Over/(Under) Spend Quarter 3 Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Corporate Management Team and Legal	1,887	1,821	(66)	0	(66)	(67)
Finance (and Information Technology)	5,832	5,766	(66)	0	(66)	(72)
Corporate Support	7,909	7,842	(67)	0	(67)	(88)
Central Departments Total	15,628	15,429	(199)	0	(199)	(227)

Central Departments

Corporate Management Team and Legal - an underspend of (£66k) with (£57k) of this stemming from receipt of additional income by the Legal Unit, and (£9k) of savings realised early in the Emergency Planning field.

Finance (and Information Technology) - the end of year position is in accordance with the forecasts, with an underspend of (£66k). A one-off underspend on vacant positions across the Department, together with attracting income in excess of the budget in Information Technology and Internal Audit is responsible for the position.

Corporate Support - an underspend of (£67k), which is a combination of one-off staffing savings following on from staff turnover, together with the Department's success in attracting external income in excess of the budget in the Occupational Health, Translation, and Support fields. An overspend of £50k on Galw Gwynedd is partly due to the loss of an external contract together with one-off spend on staffing costs and on a CCTV system.

Final Accounts 2017/18						
Corporate (Only reflecting the variances)	Proposed Budget 2017/18	Final Position 2017/18	Gross Overspend / (Underspend) 2017/18	Use of Other Sources or Other Recommended Adjustments	Revised Overspend / (Underspend)	Net Over/(Under) Spend Quarter 3 Review
Area:-	£'000	£'000	£'000	£'000	£'000	£'000
Council Tax	*	*	441		441	0
Council Tax Reduction	*	*	(307)		(307)	0
Bids and Budgets returned by Departments	*	*	(563)		(563)	0
Other	*	*	(465)		(465)	(498)
2017/18 Final Account Adjustment				894	894	0
Corporate Total	*	*	(894)	894	0	(498)

Corporate

Council Tax - an overspend of £441k, as the Valuation Office allowed 282 properties to be transferred from being Council Tax properties list to non-domestic Rates, with 43% (122 properties) during the last quarter. The number of transfers in 2017/18 was over 50% higher than in previous years, with the effect of backdating some applications to 2010/11.

Council Tax Reduction - the underspend trend on the Council Tax Reduction scheme continues, with a reduction in the number of applications following a pattern also seen by other north Wales Local Authorities.

Bids and Budgets returned by Departments - (£255k) as a result of reduced demand on the provision relating to the new automatic pension registration arrangements, (£172k) after receiving a grant from Welsh Government after the budget was set, and (£136k) of bids that will not be used in 2017/18.

Other - underspend due to changes in circumstances that were not foreseen when the budget was set, underspend on external audit fees and a reduction in the provision for bad debts.

It is recommended that (£894k) of the net underspend on Corporate budgets is harvested and transferred to assist the overspending departments in 2017/18.

It is also recommended that £66k is transferred from the Financial Strategy Support reserve, being the balance required to assist the overspending departments.