

## ISLE OF ANGLESEY COUNTY COUNCIL

<b>Report to:</b>	<b>EXECUTIVE COMMITTEE</b>
<b>Date:</b>	<b>18 FEBRUARY 2025</b>
<b>Subject:</b>	<b>REVENUE BUDGET MONITORING, QUARTER 3 2024/25</b>
<b>Portfolio Holder(s):</b>	<b>ROBIN WILLIAMS – DEPUTY LEADER &amp; PORTFOLIO HOLDER – FINANCE AND HOUSING</b>
<b>Head of Service / Director:</b>	<b>MARC JONES – DIRECTOR OF FUNCTION (RESOURCES) / SECTION 151 OFFICER</b>
<b>Report Author:</b>	<b>BETHAN H OWEN – ACCOUNTANCY SERVICES MANAGER</b>
Tel:	01248 752663
E-mail:	Bethan.Owen2@ynysmon.llyw.cymru
<b>Local Members:</b>	<b>n/a</b>

### **A –Recommendation/s and reason/s**

#### **Recommendations**

- (i) To note the position set out in Appendices A, B and C in respect of the Authority's financial performance to date and expected outturn for 2024/25;
- (ii) To note the summary of Contingency budgets for 2024/25, detailed in Appendix CH;
- (iii) To note the monitoring of agency and consultancy costs for 2024/25 in Appendices D and DD;
- (iv) To agree to the implementation of new, and amendments to, Fees and Charges for 2024/25, detailed in Appendix E.

#### **Reason**

The overall forecasted position at the end of the third quarter indicates that the final position will result in an underspend on the revenue budget of £59k (0.03%).

This report sets out the financial performance of the Council's services at the end of quarter 3, 31 December 2024. The projected position for the year as a whole is also summarised. As this report summarises the position to the end of the third quarter, the majority of the costs become actual costs rather than forecasted, and the final reported position can be made with a higher degree of certainty compared to previous quarters. In addition, the winter period can cause unexpected increases in costs and weather-related incidents, increasing costs for the Highways service. As the majority of winter has passed, it adds to the increase in the certainty of the forecasted year end position, however, that is not to say that unexpected events will not happen that can still change the final position.

The NJC pay award was accepted in November, with the pay award back-dated to April 2024. The additional costs have been factored into the individual service budgets. As the final pay award did not differ from the sum offered by the employers in March 2024, the inflationary increase allowed for in the 2024/25 Service budgets, the additional costs of £368k, have been transferred into services budgets from the dedicated earmarked contingency.

Moving into the final quarter allows a greater degree of certainty in respect of the forecast, but the following areas can have a significant effect on the forecast during the last quarter:-

1. A change in the requests for demand led services, mainly the placement of children in care, demand for adult services, homelessness, school transport and out of county education.
2. Additional grant funding received during the year that was not known.
3. Unforeseen one-off expenditure.
4. Recruitment and retention difficulties leading to a higher than anticipated level of vacant posts.

The forecasted position and other changes will result in the Council ending the financial year with a general balance of £13.221m (7.35% of the 2024/25 net revenue budget), which is £4.234m above the minimum figure recommended to the Council.

Given that the forecasted financial position is for an underspend at the end of the financial year, and that the level of general balances is expected to exceed the minimum recommended level, the Executive is not required to approve any remedial action.

**B – What other options did you consider and why did you reject them and/or opt for this option?**

Not Applicable – Monitoring Report with no options which require consideration.

**– Why is this a decision for the Executive?**

Monitoring of the Council’s budget is a function that has been delegated to the Executive.

**CH – Is this decision consistent with policy approved by the full Council?**

Yes.

**D – Is this decision within the budget approved by the Council?**

Yes, but any change from the approved budget is noted in the report.

**Dd – Assessing the potential impact (if relevant):**

1	How does this decision impact on our long term needs as an Island?	The report is for monitoring purposes only and is used, along with other reports, to set the medium term financial strategy and annual budget. In setting the annual budget, the impact on the long term needs of the Island will be assessed.
2	Is this a decision which it is envisaged will prevent future costs / dependencies on the Authority? If so, how?	Not applicable
3	Have we been working collaboratively with other organisations to come to this decision? If so, please advise whom.	Not applicable
4	Have Anglesey citizens played a part in drafting this way forward, including those directly affected by the decision? Please explain how.	The citizens of Anglesey were consulted as part of the 2024/25 budget setting process and will be consulted on future budgets.
5	Note any potential impact that this decision would have on the groups protected under the Equality Act 2010.	Not applicable
6	If this is a strategic decision, note any potential impact that the decision would have on those experiencing socio-economic disadvantage.	Not applicable
7	Note any potential impact that this decision would have on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.	Not applicable

**E - Who did you consult?**

**What did they say?**

1	<b>Chief Executive / Leadership Team (LT)</b> (mandatory)	Any comments made by the Chief Executive have been considered and the draft report amended where appropriate.
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<b>2</b>	<b>Finance / Section 151</b> (mandatory)	N/A – this is the Section 151 Officer’s report.
<b>3</b>	<b>Legal / Monitoring Officer</b> (mandatory)	The Monitoring Officer has been updated on the financial position and no further comments were received.
<b>4</b>	<b>Human Resources (HR)</b>	N/A
<b>5</b>	<b>Property</b>	N/A
<b>6</b>	<b>Information Communication Technology (ICT)</b>	N/A
<b>7</b>	<b>Scrutiny</b>	The financial position at the end of quarter 3 will be reviewed by the Finance Scrutiny Panel at its meeting on 18 February 2025.
<b>8</b>	<b>Local Members</b>	N/A
<b>9</b>	<b>Any external bodies / other/s</b>	N/A

**F - Appendices:**

- Appendix A - Provisional Revenue Outturn Report for 2024/25
- Appendix B - Table of Provisional Outturn 2024/25
- Appendix C - Analysis of the Forecasted Variance by Service and Reason
- Appendix CH - Summary of Contingency Budgets position for 2024/25
- Appendix D - Information regarding monitoring of Agency Staff 2024/25
- Appendix DD - Information regarding monitoring of consultants 2024/25
- Appendix E – Fees and Charges – Amendments to 2024/25 Booklet

**FF - Background papers (please contact the author of the Report for any further information):**

2024/25 Revenue Budget (as recommended by this Committee on 29 February 2024 and adopted by the County Council on 7 March 2024).

## REVENUE BUDGET MONITORING REPORT – QUARTER 3 2024/25

## 1. APPROVED REVENUE BUDGET 2024/25

1.1 The Council approved a net revenue budget for 2024/25 as follows:-

**Table 1**  
**Approved Budget and Funding for 2024/25**

	£'000	£'000
Total Approved Revenue Expenditure	184,164	
Amendments to Budget Since Approval		
Use of Council reserves	(4,425)	
Current Approved Budget for 2024/25 (Net of Reserves)		<b>179,739</b>
<b>Funded By</b>		
Aggregate External Finance	127,586	
Standard Council Tax Debit Raised	48,387	
Premium Council tax on Second and Empty Homes	3,766	
<b>Total Funding 2024/25</b>		<b>179,739</b>

## 2. FORECAST BUDGET POSITION AS AT END OF QUARTER 3 2024/25

2.1 The estimated forecast position at the end of quarter 3 is shown in Table 2, below:-

**Table 2**  
**Summary Forecast Financial Position at End of Quarter 3**

	2024/25 Budget	Q3 Forecast (Under) / Over	% Variance	Q2 Forecast	Movement
	£'000	£'000	%	(Under) /Over £'000	£'000
Service Budget	166,443	1,161	0.7	2,369	-1,208
Corporate Budgets	17,721	-392	-2.94	-1,156	764
General Reserves	(4,425)	0	0	0	0
<b>Net Revenue Expenditure</b>	<b>179,739</b>	<b>769</b>	<b>0.43</b>	<b>1,213</b>	<b>-444</b>
Aggregate External Finance	-127,586	0	0	0	0
Standard Council Tax	-48,387	-432	-0.89	-157	-275
Council Tax Premium	-3,766	-396	-10.52	-552	156
<b>Funding</b>	<b>-179,739</b>	<b>-828</b>	<b>-0.46</b>	<b>-709</b>	<b>-119</b>
<b>Net Forecast (Under) / Over</b>	<b>0</b>	<b>-59</b>	<b>-0.03</b>	<b>504</b>	<b>-563</b>

2.2 The estimated position for the Council's General Balances is shown in Table 3, below:-

**Table 3**  
**Estimated Council General Balances as at 31 March 2025**

	Amount £'m
Opening Balance	15,606
Used for Budget 2024/25	(4,425)
Animal Health Incident	(0.100)
Churchill House Holyhead	(0.500)
Grant towards Teachers and Fire Service Pensions	1.386
Pay Pressure Support	1.196
Quarter 3 Forecasted underspend	0.059
<b>Revised Council Fund General Balance</b>	<b>13.221</b>

2.3 During 2024/25, additional funding in respect of the increase in teachers' pension employer contributions, as well as pay pressure, was received during the quarter. These amounts had already been factored into the budgets during the budget setting process, therefore, they were added to the level of general balances.

2.4 As at the end of quarter 3 of 2024/25, the available funding totalled £13.162m.

### 3. FINANCIAL PERFORMANCE BY SERVICE

3.1 The overall combined position for the Council's services shows a forecasted overspend position at the end of the financial year of £1,161k. The analysis by Service is shown in Table 4, below:-

**Table 4**  
**Analysis of the Forecasted Budget Position by Service**

	(Under) / Overspend £'000	%
Central Education	-109	-2.02
Adult Services	-126	-0.32
Childrens' Services	2,101	14.55
Council Business	127	5.99
Economic Development	-453	-14.67
ICT	-577	-12.26
Planning & Public Protection		
Unbudgeted Costs (Insurance, Capital Pension Costs & Bad Debt Provision)	500	
Other Services (Variances under £100k)	-302	
<b>Total Service Variances</b>	<b>1,161</b>	<b>0.7</b>

- 3.2 The main reasons for the variances are summarised in Table 5, below, with a more detailed analysis by Service and Sub-Service provided in Appendix C:-

**Table 5  
Analysis of the Forecasted Variance by Reason**

	<b>Forecasted Variance £'000</b>
Cost variances arising from changing demand for services	4,515
Variances in staffing costs arising from vacancies, net of the cost of additional temporary staff and the use of agency staff	(1,792)
Changes to contract prices not allowed for in the approved budget	302
Changes to grant funding which increase or reduce the requirement for funding from the core budget	(206)
Income from fees and charges (above) / below the income target	-1,941
Cost variances relating to buildings	(238)
Cost variances relating to the employment of external consultants	107
Transfer of funding to / (from) earmarked reserves and general balances	(228)
Clearly identified errors in the budget setting process	4
Miscellaneous reasons	638
<b>TOTAL FORECASTED VARIANCE</b>	<b>1,161</b>

- 3.3 The table above highlights that the main budget pressure that the Council is still experiencing is as a result of an increased demand for services, with £4,515m of budget pressure resulting. The main area of concern is within Children's Services, with an increase in both the number of children having to be placed with out of county providers and the cost of each placement.
- 3.4 The position in respect of Adult Services has substantially changed, with the budget currently being sufficient to meet the level of demand. The movement in the forecast from the last quarter is a result of changing client numbers, increase in the level of client contributions, receiving additional income and contributions following E33 assessments being undertaken. In addition to this, the service received additional grant income. Due to the nature of the service, accurately forecasting is difficult as client numbers can change from one day to the next and care packages are aligned to the need of individuals, of which some are costly.
- 3.5 The early years provision, within the Central Education budget, has seen a swing from one reporting period to the next. Pupil numbers have now been confirmed, which has made forecasting more accurate, and the receipt of a grant (£148k) has meant that the provision is now forecasting an underspend.
- 3.6 The financial position is improved due to staff vacancies, where pay costs, net of any additional costs incurred in employing temporary staff and agency staff, is forecast to underspend by £1.792m, although recruitment issues in the Council's residential homes and within Legal Services has resulted in agency costs being higher than the staffing budget available in these services. Further information on agency costs is provided in paragraph 7 and Appendix D. ICT is also experiencing recruitment issues, which has led to a forecasted underspend on staffing to the sum of £478k at the end of quarter 3.
- 3.7 The new utilities contract which was entered into during the financial year is showing benefits across all services. However, Leisure Services are still benefiting from the contract with an underspend on energy costs and this, along with improving income levels due to the increase in the number of people subscribing to the direct debit memberships, has increased the forecasted underspend for Leisure Services, as at quarter 3, to £400k.
- 3.8 Forecasting income generated through fees and charges is always difficult, however, the indications are that overall income will exceed the budget £1.941m, with income levels in Leisure, Waste and Highways being significantly higher than the income target.

#### 4. FINANCIAL PERFORMANCE OF CORPORATE BUDGETS

4.1 The forecasted financial position at the end of the financial year for Corporate Budgets is shown in Table 6, below:-

**Table 6**  
**Corporate Budgets Forecasted Financial Position 2024/25**

	2024/25 Budget	Q3 Forecast (Under) / Over	% Variance	Reason for Variance
	£'000	£'000	%	
Levies	4,931	0	0	-
Discretionary Rate Relief	105	35	33.71	-
Capital Financing	5,753	(19)	-0.33	Lower borrowing and higher investment returns
Benefits Granted	7,392	(582)	-7.87	Lower than anticipated case load.
Support Services Contribution by HRA	(800)	0	0	-
Budget Savings to be achieved	(547)	547	0	-
General & Other Contingencies	887	(372)	-42	
Use of General Reserves	(4,425)	0	0	
<b>TOTAL</b>	<b>13,296</b>	<b>-391</b>	<b>-12.72</b>	

#### 5. COLLECTION OF COUNCIL TAX

5.1 The Council Tax Fund budget is determined using the estimated collectable debt for the current year only, based on the tax base figure set in November 2023. It does not provide for arrears collected from previous years, adjustments to liabilities arising from previous years (exemptions, single person discounts, transfers to business rates etc.), changes to the current year's tax-base or the provision for bad and doubtful debts. These changes cannot be estimated when the budget is set and, invariably, lead to a difference between the final balance on the Council Tax Collection Fund and the original budget. Historically, the forecasted levels of Council Tax fall during the year as recovery action is undertaken and taxpayers come forward to claim exemptions and discounts that they are entitled to. The current core Council Tax income is forecasted to be £432k above the budget.

5.2 The Council Tax premium is designed to encourage owners of empty properties and second homes to return the property to general use and, as such, there is a risk that the number of properties paying the premium can reduce significantly during the year. In order to mitigate this risk, the tax base for premium properties is set at 80% and, if the numbers of properties paying the premium does not fall significantly, then the budget will generate a surplus. The change in the eligibility rules for business rates on self catering accommodation has resulted in a number of properties being transferred back from business rates to Council Tax, which has increased properties subject to the second home premium, and this has offset the reduction in properties resulting from the increase in the premium from 75% to 100%.

5.3 The movement of self catering properties to council tax as a result of the higher threshold to be eligible for inclusion on the business rates register has been significant, with the commencement date for council tax being back dated to April 2023 in a large number of cases. It is likely that a large number of these decisions will be appealed, with successful appeals resulting in properties being transferred back to the business rates register. In addition, self catering operators will do all they can to reach the new thresholds, given the financial benefit it brings to their business. This may result in properties being reassessed and being returned to the business rates register. As a result, there is a significant risk that the Council may have to refund large sums of Council Tax in 2025/26 and, to mitigate the risk, £900k of surplus funds has been transferred to an earmarked reserve to fund refunds that may have to be paid in 2025/26.

5.4 A change in the staffing structure of the Council Tax team has allowed more resources to be directed towards identifying tax avoidance, e.g. claiming exemptions to which the taxpayer is not entitled, not informing the Council of changes in circumstances that impact on the level of Council Tax due, second home owners failing to inform the Council that the property is not their primary residence. This work is having an impact on the level of tax charged in both the standard council tax and the second home and empty property premium.

## 6. BUDGET SAVINGS 2024/25

6.1 The budget also included a package of budget savings amounting to £1.165m, which included the deletion of unused budgets, additional income generation, reduction of grants to outside bodies and the reduction of some services. The budget monitoring review has not identified any issues in delivering the savings proposals made.

## 7. AGENCY AND CONSULTANCY COSTS

7.1 During the year to date, £884k was spent on Agency staff. These were, in the main, part-funded from staffing budgets as they related to staff vacancies, while £486k related to staff cover for vacant posts. The Waste Service spent £274k for site agents at the recycling centres. The full details can be seen at Appendix D.

7.2 A total of £1,059k was spent on Consultancy during the period April to December 2024, with £499k funded through grant or external sources. A full summary of expenditure per service, and additional details of the expenditure, can be seen at Appendix DD.

## 8. CONCLUSIONS

8.1 The initial projection at the end of the third quarter is that the budget will be underspent by £59k for the year ending 31 March 2025. Forecasting accurately the financial position is always difficult, and it is likely that the position will change as services deal with issues and service demands during the remaining three months of the year.

8.2 The position in respect of Social Care is of particular concern, with a forecast overspend of £2.101m for Children's Services. The forecast is based on the current level of demand, but demand **fluctuates** during the year and can change significantly, e.g. one placement for a high dependency client with specialised care needs can amount to between £250k and £500k. Any increase in the demand for services will only worsen the position.

8.3 The financial position in 2024/25 will also influence the Council's financial strategy for 2025/26 and beyond, as it will highlight the need to realign budgets to reflect the increases in costs seen in 2024/25 and to reflect the changing demand for services. Any significant overspending will also result in an erosion of the Council's earmarked reserves and general balances, and this will reduce the ability to use reserves and balances to help to balance the revenue budget in 2025/26.

8.4 Although the forecasted position for 2024/25 is positive, with expenditure being within budget, the position is improved by a number of one-off events such as additional grant funding, vacant posts and additional council tax income. These events mask the true underlying position that the budget is still under pressure due to increased demand and rising costs, and this is particularly true in social care.





<b>Gwasanaeth/Swyddogaeth Service/Function</b>	<b>2024/25 Cyllideb Blynyddol Annual Budget</b>	<b>2024/25 Ch3 Cyllideb hyd yma Q3 Budget Year to Date</b>	<b>2024/25 Ch3 Gwir Wariant ac Ymrwymadau Q3 Actual &amp; Committed spend</b>	<b>2024/25 Ch3 Amrywiad Q3 Variance</b>	<b>2024/25 Ch3 Gwir Wariant ac Ymrwymadau Q3 Actual &amp; Committed Spend</b>	<b>Ch3 : Q3 Amcangyfrif Gwariant i 31 Mawrth 2025 Estimated Expenditure to 31 March 2025</b>	<b>Ch3 : Q3 Amcangyfrif o Alldro 31 Mawrth 2025 gor/(tan) wariant Estimated Outturn 31 March 2025 over/(under)</b>	<b>2024/25 Gor/(tan) wariant a ragwelir fel % o'r Gyllideb Gyfan Projected Over /(Under) spend as a % of Total Budget</b>	<b>Ch3 : Q3 Amcangyfrif o Alldro 31 Mawrth 2025 gor/(tan) wariant Estimated Outturn 31 March 2025 over/(under)</b>
<b><u>Priffyrdd, Eiddo a Gwastraff Highways, Property &amp; Waste</u></b>									
Priffyrdd Highways	8,264	8,203	8,022	(181)	-2.21%	8,,206	(58)	-0.70%	(91)
Eiddo Property	2,032	1,255	1,312	57	4.52%	1,997	(35)	-1.72%	(33)
Gwastraff Waste	10,117	7,258	7,120	(138)	-1.91%	10,052	(65)	-0.64%	(80)
<b><u>Rheoleiddio a Datblygu Economaidd Regulation &amp; Economic Development</u></b>									
Datblygu Economaidd Economic Development	3,088	2,481	2,284	(197)	-7.92%	2,635	(453)	-14.67%	(504)
Cynllunio a Gwarchod y Cyhoedd Planning and Public Protection	2,915	2,558	2,415	(143)	-5.57%	2,958	43	1.48%	34
<b><u>Trawsnewid Transformation</u></b>									
Adnoddau Dynol Human Resources	1,762	1,355	1,268	(87)	-6.44%	1,697	(65)	-3.69%	6
TGCh ICT	4,708	3,647	3,289	(358)	-9.81%	4,131	(577)	-12.26%	(457)
Trawsnewid Corfforaethol Corporate Transformation	1,143	802	771	(30)	-3.76%	1,118	(25)	-2.19%	(33)
<b><u>Adnoddau Resources</u></b>	3,998	3,309	3,289	(20)	-0.60%	3,990	(8)	-0.20%	(71)

Gwasanaeth/Swyddogaeth <i>Service/Function</i>	2024/25 Cyllideb Blynyddol Annual Budget	2024/25 Ch3 Cyllideb hyd yma Q3 Budget Year to Date	2024/25 Ch3 Gwir Wariant ac Ymrwymadau Q3 Actual & Committed spend	2024/25 Ch3 Amrywiad Q3 Variance	2024/25 Ch3 Gwir Wariant ac Ymrwymadau Q3 Actual & Committed Spend	Ch3 : Q3 Amcangyfrif Gwariant i 31 Mawrth 2025 Estimated Expenditure to 31 March 2025	Ch3 : Q3 Amcangyfrif o Alldro 31 Mawrth 2025 gor/(tan) wariant Estimated Outturn 31 March 2025 over/(under)	2024/25 Gor/(tan) wariant a ragwelir fel % o'r Gyllideb Gyfan Projected Over /(Under) spend as a % of Total Budget	Ch3 : Q3 Amcangyfrif o Alldro 31 Mawrth 2025 gor/(tan) wariant Estimated Outturn 31 March 2025 over/(under)
<b><u>Busnes y Cynqor</u></b> <b><u>Council Business</u></b>	2,120	1,53	1,850	327	21.49%	2,247	127	5.99%	109
<b><u>Costau Corfforaethol a</u></b> <b><u>Democrataidd</u></b> <b><u>Corporate &amp; Democratic costs</u></b>	1,462	1,681	1,668	(14)	-0.81%	1,383	(79)	-5.40%	(26)
<b><u>Rheolaeth Corfforaethol</u></b> <b><u>Corporate Management</u></b>	809	609	630	21	3.41%	829	20	2.47%	19
Costau heb gyllideb, ac na ellir eu rheoli: yswiriant, costau pensiwn a dileu drwg ddyledion / lwfansau amhariad ar incwm gwasanaethau <i>Unbudgeted, uncontrollable costs: insurances, pension costs and bad debt write offs / impairment allowances on services' income</i>						500	500	0.00%	500
<b>Cyfanswm Cyllidebau</b> <b>Gwasanaethau</b> <b>Total Service Budgets</b>	166,443	122,418	122,853	435	0.36%	167,604	1,161	0.70%	2,369
Ardollau <i>Levies</i>	4,931	4,931	4,931	0	0.01%	4,931	0	0.00%	0
Rhyddhad Trethi Dewisol <i>Discretionary Rate Relief</i>	105	0	0	0	0.00%	140	35	33.71%	23
Cyllido Cyfalaf <i>Capital Financing</i>	5,753	3,112	2,141	(972)	0.00%	5,734	(19)	-0.33%	(328)

<b>Gwasanaeth/Swyddogaeth Service/Function</b>	<b>2024/25 Cyllideb Blynyddol Annual Budget</b>	<b>2024/25 Ch3 Cyllideb hyd yma Q3 Budget Year to Date</b>	<b>2024/25 Ch3 Gwir Wariant ac Ymrwymadau Q3 Actual &amp; Committed spend</b>	<b>2024/25 Ch3 Amrywiad Q3 Variance</b>	<b>2024/25 Ch3 Gwir Wariant ac Ymrwymadau Q3 Actual &amp; Committed Spend</b>	<b>Ch3 : Q3 Amcangyfrif Gwariant i 31 Mawrth 2025 Estimated Expenditure to 31 March 2025</b>	<b>Ch3 : Q3 Amcangyfrif o Alldro 31 Mawrth 2025 gor/(tan) wariant Estimated Outturn 31 March 2025 over/(under)</b>	<b>2024/25 Gor/(tan) wariant a ragwelir fel % o'r Gyllideb Gyfan Projected Over /(Under) spend as a % of Total Budget</b>	<b>Ch3 : Q3 Amcangyfrif o Alldro 31 Mawrth 2025 gor/(tan) wariant Estimated Outturn 31 March 2025 over/(under)</b>
Cronfeydd wrth Gefn Cyffredinol ac Eraill <i>General &amp; Other Contingencies</i>	887	887	(252)	(1,139)	-128.43%	514	(372)	-75.84%	(729)
Arbedion Cyllideb i'w Gyflawni <i>Budget Savings to be Achieved</i>	(547)	0	0	0	0.00%	0	547	0.00%	422
Cronfeydd wrth Gefn Cyffredinol y Cyngor <i>Council's General Reserves</i>	(4,425)	0	0	0	0.00%	(4,425)	0	0.00%	0
Cyfraniad CRT y Gwasanaethau Cefnogol <i>Support Services contribution HRA</i>	(800)	0	0	0	0.00%	(800)	0	0.00%	0
Budd-daliadau a Roddwyd <i>Benefits Granted</i>	7,392	1,074	8,858	7,784	724.60%	6,810	(582)	-7.87%	(544)
Na ellir ei reoli <i>Uncontrollable</i>									
<b>Cyfanswm Cyllid Corfforaethol Total Corporate Finance</b>	13,296	10,004	15,677	5,673	56.71%	12,905	(392)	-2.94%	(1,156)
<b>Cyfanswm 2024/25 Total 2024/25</b>	<b>179,739</b>	<b>132,422</b>	<b>138,530</b>	<b>6,108</b>	<b>4.61%</b>	<b>180,509</b>	<b>769</b>	<b>0.43%</b>	<b>1,214</b>
<b><u>Cyllido Funding</u></b>									
Trethi Annomestig <i>NDR</i>	(25,341)	(17,556)	(19,493)	(1,937)	11.03%	(25,341)	0	0.00%	0
Y Dreth Gyngor <i>Council Tax</i>	(48,387)	0	0	0	0.00%	(48,820)	(432)	0.89%	(157)

Gwasanaeth/Swyddogaeth Service/Function	2024/25 Cyllideb Blynyddol Annual Budget	2024/25 Ch3 Cyllideb hyd yma Q3 Budget Year to Date	2024/25 Ch3 Gwir Wariant ac Ymrwymadau Q3 Actual & Committed spend	2024/25 Ch3 Amrywiad Q3 Variance	2024/25 Ch3 Gwir Wariant ac Ymrwymadau Q3 Actual & Committed Spend	Ch3 : Q3 Amcangyfrif Gwariant i 31 Mawrth 2025 Estimated Expenditure to 31 March 2025	Ch3 : Q3 Amcangyfrif o Alldro 31 Mawrth 2025 gor/(tan) wariant Estimated Outturn 31 March 2025 over/(under)	2024/25 Gor/(tan) wariant a ragwelir fel % o'r Gyllideb Gyfan Projected Over /(Under) spend as a % of Total Budget	Ch3 : Q3 Amcangyfrif o Alldro 31 Mawrth 2025 gor/(tan) wariant Estimated Outturn 31 March 2025 over/(under)
Premiwm y Dreth Gyngor Council Tax Premium	(3,766)	0	0	0	0.00%	(4,162)	(396)	10.52%	(552)
Grant Cynnal Refeniw Revenue Support Grant	(102,245)	(78,623)	(78,650)	(27)	0.10%	(102,245)	0	0.00%	0
<b>Cyfanswm Cyllid 2024/25 Total Funding 2024/25</b>	<b>(179,739)</b>	<b>(96,179)</b>	<b>(98,143)</b>	<b>(1,964)</b>	<b>0</b>	<b>(180,568)</b>	<b>(828)</b>	<b>0.46%</b>	<b>(709)</b>
<b>Cyfanswm yr alldro, yn cynnwys effaith y cyllido Total outturn, including impact of funding</b>	<b>0</b>	<b>36,244</b>	<b>40,371</b>	<b>4,144</b>	<b>11.43%</b>	<b>(59)</b>	<b>(59)</b>	<b>0.03%</b>	<b>505</b>

## ANALYSIS OF THE FORECASTED VARIANCE BY SERVICE AND REASON

Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves	Budget Over / (Under) Provision	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Central Education	School Transport	(238)	(187)		43							(94)
	School Meals	78		65	13							
	ALN Strategy	51		42	9							
	School Exceptions	(32)						(32)				
	Language Centre	84			84							
	Early Years Provision	(114)	(91)	(2)				(21)				
	Clwb Gofal Plant	60				60						
	Further Education	(1)										(1)
	Central Education	(16)		(30)		(49)			6			57
	Out of County Placements	(11)	(11)									
	Millbank	13				12	1					
	Others	17										17
	<b>TOTAL</b>	<b>(109)</b>	<b>(289)</b>	<b>75</b>	<b>56</b>	<b>44</b>	<b>72</b>	<b>(52)</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>(21)</b>
Culture	Museums & Galleries	65		(45)			20	40				50
	Libraries	(68)		(68)		(15)	15					
	Archives	28		19				9				
	<b>TOTAL</b>	<b>25</b>	<b>-</b>	<b>(94)</b>	<b>-</b>	<b>(15)</b>	<b>35</b>	<b>49</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>
Adult Services	Elderly - Residential	(353)	186				(539)					
	Elderly – Nursing	263	758				(495)					
	Elderly – Homecare	273	356			(100)	17					

Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves	Budget Over / (Under) Provision	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	Elderly – Other		30	(30)								
	Physical Disability - Residential	470	570				(100)					
	Physical Disability - Nursing											
	Physical Disability - Homecare	54	54									
	Physical Disability - Other	(65)	15	(80)								
	Learning Disability – Residential	(93)	(157)				64					
	Learning Disability - Homecare	12	12									
	Learning Disability – Day Care	38	38									
	Learning Disability – Supp Accommodation											
	Learning Disability - Other	46	40	6								
	Mental Health – Residential	161	134				27					
	Mental Health – Homecare	(31)	(31)									
	Mental Health – Supported Accommodation	154	154									
	Mental Health - Other	(154)	(58)	(96)								
	Provider Unit – Residential	98	(44)	264		(24)	(98)					





Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves	Budget Over / (Under) Provision	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Housing</b>	Housing Services	(13)		(16)			(6)					9
	Homelessness	(35)	310				(188)			(122)		(35)
	J.E. O'Toole Centre	(7)		(3)								(4)
	<b>TOTAL</b>	<b>(55)</b>	<b>310</b>	<b>(19)</b>	<b>-</b>	<b>-</b>	<b>(194)</b>	<b>-</b>	<b>-</b>	<b>(122)</b>	<b>-</b>	<b>(30)</b>
<b>Highways</b>	Highways Support & Management	(10)		(10)								
	Môn Community Transport	(50)		(50)								
	Car Parks & Parking Management	(145)			(70)		(75)					
	Development Control	(55)					(55)					
	Private Steet Works	(120)					(120)					
	Works Budget	331			331							
	Maintenance & Management	74										74
	Maintenance Design	(20)					(20)					
	Public Transport	(50)					(50)					
	Fleet											
	Other	(13)		(13)								
	<b>TOTAL</b>	<b>(58)</b>	<b>-</b>	<b>(73)</b>	<b>261</b>	<b>-</b>	<b>(320)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74</b>
<b>Property</b>	Management & Staffing	(46)		(46)								
	Cleaning											
	Commercial Property											
	Council Property	11						11				
	Architectural Design & Consultancy											
	<b>TOTAL</b>	<b>(35)</b>	<b>-</b>	<b>(46)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>





Service	Sub Service	Variance	Reason for Variance									
			Change in Service Demand	Staff / Agency Variances	Contract or Price Changes	Changes to Grant Funding	Income Variances	Building Costs	Consultancy	Transfer To / (From) Reserves	Budget Over / (Under) Provision	Misc
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	Legal Services	195		186			5				4	
	<b>TOTAL</b>	<b>127</b>	<b>-</b>	<b>121</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>(3)</b>
<b>Corporate Management</b>	Corporate Management	20		26								(6)
	<b>TOTAL</b>	<b>20</b>	<b>-</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6)</b>
<b>Corporate &amp; Democratic</b>	Risk & Insurance	2										2
	Pension Contributions	(14)		(14)								
	Audit Fees	(15)			(15)							
	Coroners	(49)	(46)									(3)
	Apprenticeship Levy	5		5								
	Members' Expenses & Support	(13)										(13)
	Civic Expenditure	5										5
	Corporate Other											
	<b>TOTAL</b>	<b>(79)</b>	<b>(46)</b>	<b>(9)</b>	<b>(15)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9)</b>
<b>Other</b>	Unbudgeted Costs Provision	500										500
	<b>TOTAL</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>
	<b>SERVICE TOTAL</b>	<b>1,161</b>	<b>4,515</b>	<b>(1,792)</b>	<b>302</b>	<b>(206)</b>	<b>(1,941)</b>	<b>(238)</b>	<b>107</b>	<b>(228)</b>	<b>4</b>	<b>638</b>

## SUMMARY OF QUARTER 3 POSITION ON CONTINGENCY BUDGETS

	Budget	Virements to Service Lines	Amended Budget YTD	Committed YTD	Currently Uncommitted Budgets	Budget Forecast
	£	£	£	£	£	£
General Contingency	382,282	(33,713)	348,569	54,360	294,209	-
Salary and Grading	300,000	(115,340)	184,660	12,636	172,024	-
Other Earmarked	150,000	(50,000)	100,000	(544,000)	644,000	(343,630)
Pay Inflation	49,209	(49,209)	-	-	0	-
Regional Growth – Economic Ambition Board	86,250	(57,880)	28,370	-	28,370	(28,370)
Trainee Scheme	340,000	(165,074)	174,926	174,926	-	-
Climate Change	50,000	-	50,000	50,000	50,000	-
<b>Total General and other Contingencies</b>	<b>1,357,741</b>	<b>(471,216)</b>	<b>886,525</b>	<b>(252,078)</b>	<b>1,188,603</b>	<b>(372,000)</b>

## AGENCY COSTS APRIL TO DECEMBER 2024

Service	Amount £	Source of Funding (Specific Core Budget / Un-utilised staffing budget / Grant / External Contribution)	Permanent / Temporary	Reason for Cover
Economic Development	52,844	Unutilised Staffing Budget	Temporary	Unsuccessful recruitment process
	<b>52,844</b>			
Schools	94,224	Core Budget	Temporary	Supply teachers in specialist field
	<b>94,224</b>			
Waste	210,739	Specific Core Budget	Temporary	Specific Tasks on Site
	63,249	Specific Core Budget / External Contribution	Temporary	Specific Tasks on Site
	<b>273,988</b>			
Children's Services	65,504	Core Budget	Temporary	To cover vacant posts
	<b>65,504</b>			
Adult Services	367,452	Core Budget	Temporary	To cover vacant posts
	<b>367,452</b>			
Resources	29,304	Un-utilised staffing budget	Temporary	Subsidy work
	1,110	Un-utilised staffing budget	Temporary	Volume of work
	<b>30,414</b>			
<b>Total</b>	<b>884,427</b>			

## SUMMARY OF CONSULTANCY EXPENDITURE TO END QUARTER 3 2024/25

Summary Consultancy Expenditure per Service				
Service	Quarter 1	Quarter 2	Quarter 3	Total 2024/25
	£	£	£	£
Central Education	7,097	6,684	5,198	18,979
Culture	13,613	11,000		24,613
Economic & Regeneration	119,484	213,469	162,658	495,610
Property				
Highways	53,753	18,597	29,839	102,190
Schools		473		473
Waste	19,093	13,868	59,445	92,405
HRA		3,490	16,277	19,766
Housing			400	400
Corporate & Democratic				
Adult Services				
Children's Services	3,209	21,378	38,340	62,926
Corporate				
Transformation	3,713	2,919	4,088	10,720
Council Business	18,168	63,100	80,423	161,690
Resources	9,970	51,844	7,625	69,439
<b>Total</b>	<b>248,097</b>	<b>406,822</b>	<b>404,292</b>	<b>1,059,211</b>
Funded by:				
Core Budget	72,552	210,618	146,749	429,919
Grant	129,111	135,036	181,405	445,551
External Contribution	29,411	5,816	18,567	53,795
Reserves / Provisions	17,023	55,352	57,571	129,946
<b>Total</b>	<b>248,097</b>	<b>406,822</b>	<b>404,292</b>	<b>1,059,211</b>